

Adopted Budget



Fairview Elementary School students enjoy
popsicles during a sunny spring day.

2016-2017



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**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 budget
for the Fiscal Year 2015-2016.

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



Brenda Burkett

Brenda R. Burkett, CPA, CSBA, SFO
President

John D. Musso

John D. Musso, CAE, RSBA
Executive Director

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Budget Year 2016-2017

HOW TO USE THIS BUDGET

Welcome to the Reynolds School District's 2016-17 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
- Fund resources are presented prior to fund expenditures as separate reports

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, and expenditures by location.

Students at Davis Elementary School work in their community garden.



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

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

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INTRODUCTORY



The Color Guard at Reynolds High School honors veterans during Living History Day.

2016-2017

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Reynolds School District #7
Office of the Superintendent
1204 NE 201st Avenue
Fairview, Oregon 97024

May 5, 2016

2016-17 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 2016-17 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 receive 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.

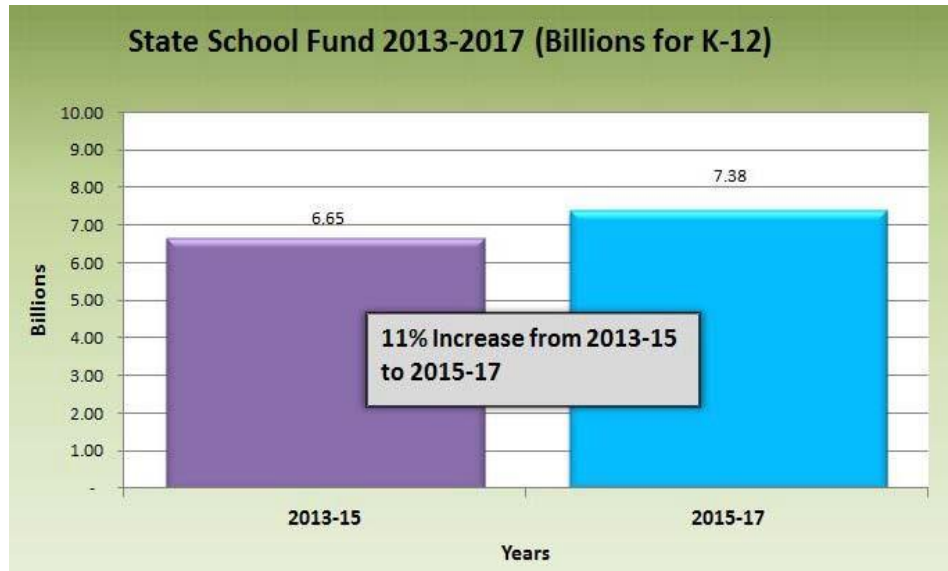
Since the economic downturn in 2008 and slow recovery, income tax and property tax collections have steadily increased. This has allowed for increased spending by the state on public programs; however, increased state spending on K-12 education does not necessarily translate to local revenue increases for school districts.

K-12 Revenue Picture

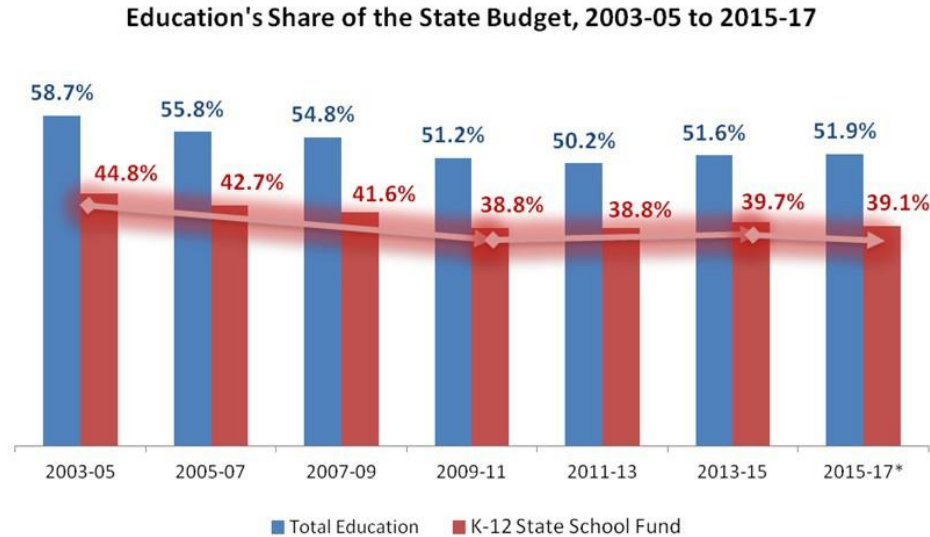
Education Budget versus the K-12 State School Fund Budget

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 2015-17 biennia, the K-12 State School Fund allocation dropped from 44.8% of the total state budget to 39.1% of the total state revenue, a decrease of 5.7%. The State adopted 2015-2017 budget promised increases in spending in education to the \$7.38 billion level, up from \$6.65 billion in 2013-15. Once the state adopted its budget, however, it included additional carve-outs in funding to be issued to specific programs and competitive grants during the biennium and therefore the actual increase in per pupil direct payments to Districts was not the same proportionate increase.

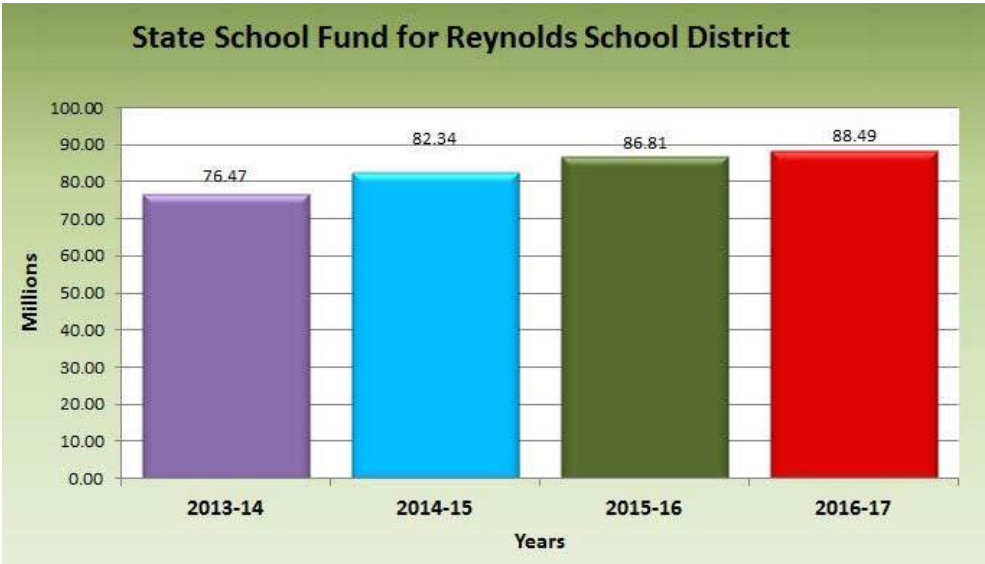
The state's 2015-17 budget, as it presently stands, increases spending on K-12 at the State level by 11% over the 2013-15 Biennium. At first glance, this was great news for K-12 schools.



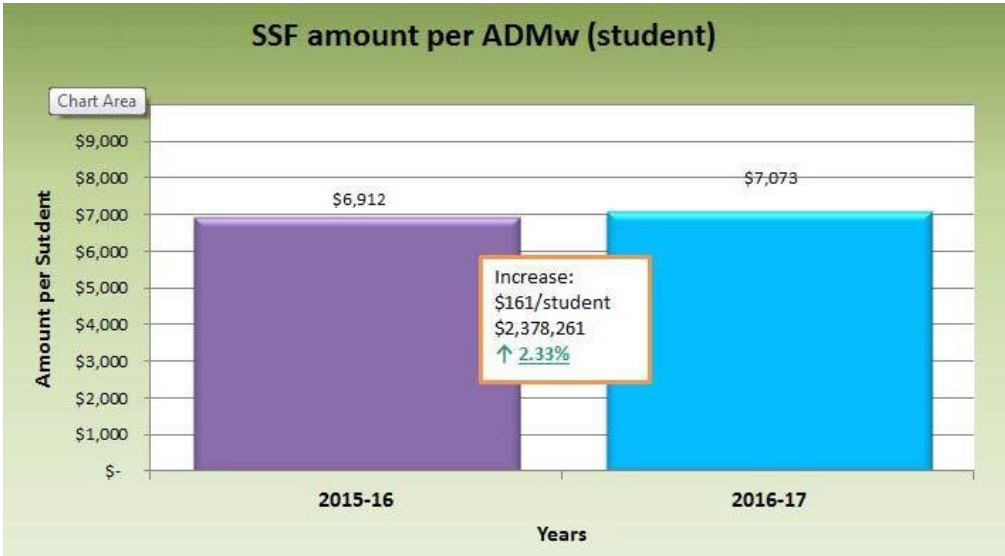
However, the state's overall 2015-17 budget decreased the K-12 share of the overall budget. The K-12 share of the budget is actually going down from 39.7% to 39.1%. This means that K-12 education is not receiving a proportionate share of the State's increased resources during the economic upturn.



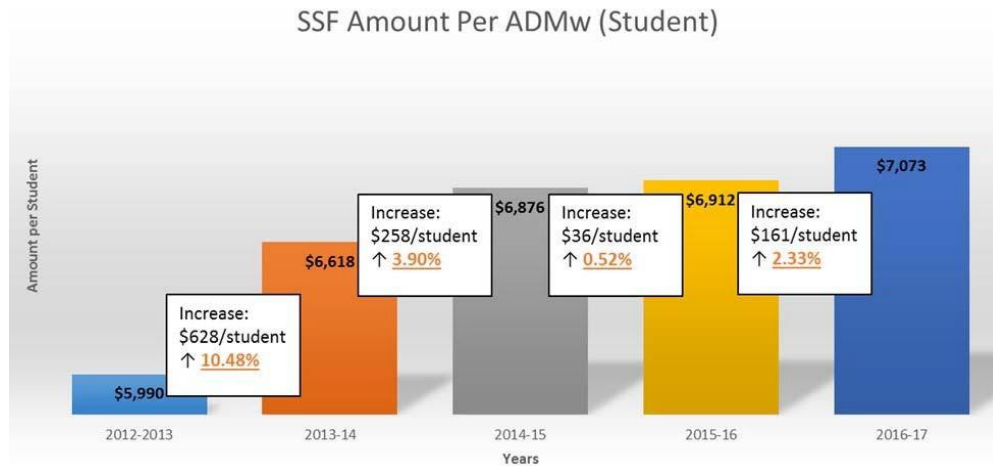
The state funding for the 2015-17 biennium did not follow the typical State School Fund allocation divided over the two years with 49% disbursed in the first year and 51% disbursed in the second year. The 49/51 methodology is in place to acknowledge that the second year costs to districts in a biennium are expected to be more than the first year due to labor contract cost and service and supply cost increases. The 2015-17 budget was disbursed at a 50%/50% level initially and later an additional \$118 million in state funding was added to the 2016-17 budget. The additional funding for the second year results in an increase in per student revenues; however, the revenue increase does not keep pace with the District’s increase in expense costs.



While the State School Fund (SSF) spending level increased by 11% over the 2013-15 Biennium, it includes increases in state carve-outs which result in only a 2.33% increase in per student revenue to Reynolds.



The February 2016 State Revenue Forecast showed that the State would have a reserve account balance of \$375.5 million, plus a projected General Fund ending balance of \$386.5 million. It further reported that the corporate tax revenues would be expected to exceed the 2% kicker threshold, generating a kicker of \$34.3 million and, according to statute, this amount would be dedicated to K-12 funding during the 2017-19 biennium. Perhaps education and the district will benefit from additional funding in 2017-19.



Poverty Formula Revenues

Beginning with the 2014-15 school year, legislation changed the funding formula for calculating poverty funding that resulted in a short-term positive impact on the Reynolds School District. The good news was that the outdated 2000 census data is no longer used to allocate funding for students in poverty and the District received poverty funding based upon a calculation method that attempted to measure individuals in poverty within our District boundary. Unfortunately, the new formula uses the December Small Area Income Poverty Estimate (SAIPE) as published each year by the US Census Bureau, which does not appear to count the number of homeless students who are transported from out of district to attend Reynolds while they reside in other districts. This then resulted in a decrease in poverty funding to Reynolds in 2015-16 which also impacts 2016-17 revenues.

Enrollment

Reynolds School District had experienced a steady growth in student average daily membership (ADM) and the corresponding revenues tied to enrollment since 2012-13. The 2015-16 school year marked 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. 2015-16 was to be a year of increased revenues for Reynolds as the district had already implemented full-day kindergarten, 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 was not realized. Additionally, enrollment in Reynolds programs (excluding charters) declined dramatically in 2015-16 and had an immediate impact on the District’s total State School Fund revenues as they are tied to enrollment.

The State School Fund model for funding stabilization was not reviewed and a system was not put in place to account for the change in ADM counts for full day kindergarten. The stabilization formula allows for districts to have relief the first year they experience enrollment declines by taking the higher of the two enrollment years, between the current year (with declined enrollment) and the last year. Typically this works well for districts and allows time to adjust staffing and budget expenditures to accommodate lower enrollment. However, this system failed Reynolds School District in 2015-16 because the look back year of 2014-15 only counted kindergarten enrollment at 0.50 or half, as compared to the 1.0 count in 2015-16. As a result, districts with declining enrollment lost a safety net and the impact on revenue was immediate.

Enrollment projections for 2016-17 are flat, projecting no enrollment increase from our current spring 2016 enrollment numbers.

Reynolds School Board Adopted Budget Goals

The Reynolds School Board set the following budget goals to guide the 2016-17 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 where resources allowed.

2016-2017 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

2015-2016 Superintendent and School Board Goals and Action Plan adopted October 2015

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

- Equity in
 - Human Resources
 - Teaching and Learning
 - Operations
 - Communications and
 - District Leadership

Formulation of the Budget Plan

Just like the last three years, the theme for the budget process for 2016-17 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 2016-17 was summarized, and the work began by aligning budget funding for 2016-17 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 2015-16 Action Plan

Expect Proficient Readers by the end of 3rd Grade

To Improve Academic Achievement, Academic Growth and Graduation Rates. The following items will continue to support the plan or they have been placed in the proposed budget as new items for consideration:

Curriculum and Instruction Budget:

- Maintain K-12 literacy framework and its components including a comprehensive assessment system and the professional development to ensure a high quality implementation through Title IA funded Instructional Coaching
- Committees at the elementary and secondary levels to
 - support the implementation of the literacy framework at secondary
 - support the implementation of the math framework at secondary
 - strengthen and continue systematic implementation of Response to Intervention
 - improve the structure and implementation of district-wide ELD programs
 - support the development and evaluation of K-12 multicultural curriculum
 - study additional materials for science curriculum adoption for Fall 2017
- Professional development in instructional techniques and specific program delivery, including ongoing project GLAD, SIOP, and Mathematical Practices trainings through Title-funded instructional coaching and the annual Pre Instructional Conference (PIC)
- Professional development in Common Core State Standards, and Scope and Sequence in the four content areas and in English Language Development (ELD) through Title III funding
- Enhancement and restructuring of the dual immersion bilingual program at Alder Elementary
- Continuation of Program TOSAs in the ELD Budget to provide professional development to teachers funded through Title III funding
- Recurring materials purchases
- Talented and Gifted (TAG) funding

Student Services Budget:

Support implementation of multi-tiered system of supports (MTSS) – Academically

- Support implementation of Response to Intervention procedures with IDEA grant funded Student Services TOSAs

- Provide coaching in the implementation of the special education continuum of services

Math and Reading Curriculum

- Support instruction using research-based curriculum in reading and math aligned with the Common Core State Standards in order to provide supplemental remedial instruction to students
- Continue embedded professional development and coaching in the implementation of the remedial curriculum

Life Skills Special Education Program

- Facilitate Life Skills work group to design research-based program
- Support the implementation of research-based alternative core curriculum in the areas of reading and math aligned to Common Core State Standards
- Embed professional development and coaching in the implementation of the alternative core curriculum

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

Expand Athletics and Activities Opportunities

- Continue after-school programming
- Provide transportation to off campus practices to expand access to all students
- Maintain high school athletics and activities

Design and Actuate Caring School Communities Initiative

- Continue Assistant Principal positions at Alder and Glenfair Elementary Schools
- Continue School Improvement Grant Assistant Principal position at Margaret Scott Elementary School
- Continue partnership with Multnomah County and ODE for additional Social Worker and Counseling supports

- Maintain additional supervision on student buses to promote positive behaviors
- Continue trauma-informed practices workshops through Multnomah County Defending Childhood Initiative

Student Services Budget:

Support implementation of multi-tiered system of supports – Social / Emotional supports:

- Support implementation of Response to Intervention procedures and the special education continuum of services with IDEA grant funded Student Services TOSAs
- Support the implementation of building-wide Positive Behavior Interventions and Support Systems with an IDEA grant funded district-wide coach. (Green Zone)
- Support implementation of district response team to provide linkages to appropriate services and supports of high needs students (Red Zone)

Wrap Around Services

- Continue partnerships with ODE and Multnomah County to provide:
 - Mental Health Therapists
 - Behavioral Skills Trainers
 - Social Workers
 - Instructional staff for students living in homeless shelters
 - DHS worker housed at Glenfair to provide linkages
 - Insight classes to address student alcohol and drug use

Optimize Technology to Meet the Needs of Digital Learners

- Maintain 2:1 student to device ratio K-6
- Continue wireless system expansion for student and other devices through ERate grant funding

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 through online and face to face instruction
- Coaching for GLAD Training
- Outdoor School for all 6th Grade students – 3 days in 2016-17
- 9th Grade Counts program
- 9th Grade Academy planning
- Expansion of secondary ELD Summer School through Title III funding
- Expulsion prevention program 6-12

Student Services Budget: Multi-

tiered System of Supports

- Support provision of services for student who are dually eligible for both Special Education and English Language Learner
- Continue to restructure High School Special Education programs and offerings to include:
 - Dually endorsed teachers offering core classes – (ie Special Education Math, English, etc.)
 - Structured Behavior Classes supporting special education students requiring additional behavioral supports
 - Transition Teacher facilitating special education transition services and goals to meet Post High School Outcomes
 - Research-based practices reducing suspensions and expulsions
 - Implementation of restorative practices reducing suspensions and expulsions

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

- No adoption materials in the Proposed 2016-17 Budget

Board Budget Goal:

Equity

Support the Board and Superintendent 2015-16 Action Plan

- To Increase reading and Math Achievement
- To Increase Reading and Math Growth
- To Increase Graduation Rates

Enhance Equity Work to Support District Initiatives

- Grow Your Own Initiative – Bilingual Pathways Program & ELD Cohort with Partner Universities through Title III funding
- Culturally Responsive Training
- Equity Teams – School Building Initiatives
- Systems Development for Assessment and Accountability in Equity
- Continue the Reynolds Equity Conference

Align English Language Learner (ELL) Resources with ELL Services

- Expand FTE to support student counts
- Continue FTE to support newcomer programs
- Continue GLAD / SIOP Trainer of Trainer Capacity
- Continue GLAD implementation K-6 and expand sheltered instruction systems to secondary schools
- Align 96.4% of State School Fund ELL Funding to ELL Direct Supports and remaining 3.6% for ELL Indirect Supports

- Continue ELD TOSA for professional development of ELD teachers and School Administrators through Title III funding

Board Budget Goal:

Fiscal Responsibility

Support the Board and Superintendent 2015-16 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 improve student ergonomics and learning experiences in classrooms

- Continue technology replacement for only devices that no longer function during the budget year
- Continue to acquire ERate approvals annually that result in 50%-90% reductions in the District's telephone and internet costs as well as network major equipment purchases
- Secure facility energy efficiency audits and qualify planned improvements for SB1149 funding for 2016-17

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

- Bond Funded Project Work
 - Secure vestibule projects commencing in 2016-17, including security camera and monitoring
 - High School addition and renovation to be designed and construction services procured in 2016-17
 - Three elementary school replacement projects to be designed and construction services procured in 2016-17
- Loan Funded Project Work
 - Annual bus replacement cycle and transportation site improvements through loan fund proceeds with repayment from State Transportation Grant funding
 - Facility improvements including roof repair or restoration, HVAC system improvement and replacement using facility improvement QZAB zero interest loan proceeds
- Nutrition Fund Funded Project Work
 - Replacement of kitchen equipment at various sites
- General Fund Investments
 - District Safety Officer
 - Continuation of School Resource Officers at all of the District's secondary schools

Design Professional Development Opportunities

- Continue Instructional Coaching at grades K-8
- Continue GLAD, sheltered, and IRLA implementation through internal staff and grant funding

- Continue English for Speakers of other Languages (ESOL) Certification cohort through a partnership with Marylhurst University through staff tuition reimbursement benefits and Title III funding

Board Budget Goal:

Communication

Support the Board and Superintendent 2015-16 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:

- delivery of information
- 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 Increase capacity for community engagement

Expand District Academic Partnerships

- Continue SUN program at Fairview, Hartley, Salish Ponds, Wilkes, and Woodland Elementary Schools, and Walt Morey and Reynolds Middle and High Schools
- Continue College Possible
- Continue Middle College with Mt. Hood Community College (Capped at 20 New Juniors)
- Continue Raider to Raider Tutoring through Title III funding
- Continue Project Lead the Way at HB Lee Middle School and Reynolds High School

Continue donated after school program services:

- SUN Program at Alder, Glenfair and Davis Elementary Schools and HB Lee Middle School
- Boys & Girls Club at Margaret Scott Elementary School

BUDGET DEVELOPMENT

Revenue Assumptions

General Fund

The District's 2016-17 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 2016-17 is based upon the following revenue assumptions:

- The District Average Daily Membership Weighted (ADMw) for 2016-17 is projected to be 15,261.20, which represents flat enrollment and is identical to the current 2015-16 ADMw of 15,261.20.
- The estimated State School Fund (SSF) distribution is based upon the Biennial Budget of \$7.4 billion identified to support K-12 education statewide for the 2015-2017 biennium. Due to additional appropriations for 2016-17 from the State, the second year of funding will be paid out at 50.8% of the State School Fund budget. Based upon the District's projected enrollment and the State's projected funding level, the Reynolds School District estimates \$88.4 million in State School Fund revenues for 2016-17.
- The estimated property tax revenue to be collected by the District during 2016-17 is \$24.2 million and is based upon a 3.5% growth factor and a 95.1% collection rate as estimated by the Oregon Department of Revenue.
- The General Fund beginning fund balance, considered a resource in the budget process, is estimated to be \$8.29 million at July 1, 2016.
- The Multnomah Education Service District (MESD) pass through or "transit" dollars anticipated for 2016-2017 are based upon changes to the service plan selection.
- The District will utilize one-time loan proceeds of \$2 million in the General Fund to pay for transportation bus replacement and site and facility improvements in the transportation yard. Repayment of the \$2 million loan will commence in 2017-18 and will be paid from the state transportation grant reimbursement of 70% of the expenses amortized over time.

The weights applied to reach the 15,261.20 overall weighted membership number are noted on the chart below and are based on the weight distribution among the existing Reynolds' student population, the changes in the number of identified English language learners (ELLs), and the decreased number of special education students exiting with the Class of 2016 as compared to the projected incoming number of special education students for the 2016-17 school year.

| 2016-2017 Enrollment Projections | | | | | | | |
|----------------------------------|--------|-----------------|--------|--------|-----|--------|------------------|
| | Weight | Reynolds Proper | MLA | RAA | ACE | KNOVA | Weighted Totals |
| ADMr (Students) | 1.00 | 10,401.57 | 459.00 | 210.00 | - | 388.00 | 11,458.57 |
| ESL | 0.50 | 2,903.00 | 9.00 | 6.00 | - | 103.00 | 1,510.50 |
| Pregnant/Parenting | 1.00 | 12.00 | | | | | 12.00 |
| IEPs Capped 11% | 1.00 | 1,258.02 | | | | | 1,258.02 |
| IEP Over 11% Cap | 1.00 | 194.80 | | | | | 194.80 |
| Unfunded IEP | - | 292.18 | | | | | - |
| Poverty | 0.25 | 3,223.24 | | | | | 805.81 |
| Foster Care | 0.25 | 86.00 | | | | | 21.50 |
| | | | | | | | |
| Totals | | | | | | | 15,261.20 |

Despite the funding formula enrollment total, of the 15,261.20 the number of students projected to be served in 2016-17 is actually 11,458.57. That number is shown on the chart below as “ADMr” or Average Daily Membership Rate. There is no projected increase for 2016-17.

| Recent Enrollment Data Including Charters | | | | | |
|---|----------------------------|----------------------------|------------------------------|---------------------------|-------------------|
| | 2013-2014 Weighted Actuals | 2014-2015 Weighted Actuals | 2015-2016 Weighted Estimates | 2016-2017 Weighted Totals | Change in 2016-17 |
| ADMr (Students) | 11,028.79 | 11,019.69 | 11,468.01 | 11,458.57 | (9.44) |
| ESL | 1,320.13 | 1,394.70 | 1,524.92 | 1,510.50 | (14.42) |
| Pregnant/Parenting | 6.83 | 6.34 | 11.08 | 12.00 | 0.92 |
| IEPs Capped 11% | 1,213.01 | 1,211.45 | 1,261.48 | 1,258.02 | (3.46) |
| IEP Over 11% Cap | 229.60 | 206.10 | 194.80 | 194.80 | - |
| Unfunded IEP | - | - | - | - | - |
| Poverty | 573.16 | 818.78 | 779.41 | 805.81 | 26.40 |
| Foster Care | 24.50 | 14.25 | 21.50 | 21.50 | - |
| | | | | | |
| Totals | 14,396.02 | 14,671.31 | 15,261.20 | 15,261.20 | (0.00) |

Final reporting on weighted actuals are received during May the year after the enrollment year. For example, the final 2014-15 enrollment and funding reconciliation was received in May 2016.

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 of an average of \$0.10 per meal 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 budget decrease in Title, IDEA and School Improvement Grant programs. The budgets reflect projected 2016-17 grant revenues and expenses as well as projected carry-forward to be used from July 1 to September 30 due to the grants operating on a federal fiscal year of October 1 through September 30.

Bond Funds (Fund 415)

Resources are based on the projected roll forward of remaining bond proceeds from the August 2015 bond sale, as well as interest earnings projected during 2016-17. All but \$2 million of the \$125 million in authorized bonds have been sold thus far.

Capital School Improvements (Fund 417)

Revenues are based on an approved Qualified Zone Academy Bonds (QZAB) zero interest loan approved by the State of Oregon for educational facility improvements. The budget reflects the \$4 million in approved proceeds to be realized when the State of Oregon sells its bonds.

Expenditure Assumptions

General Fund

The District's 2016-2017 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 2016-2017 plan with emphasis on the Board and Superintendent Goals and overall Board Budget Goals. Additionally, the staffing level review created the basis for the staff position adjustments to align to the reduced enrollment for 2015-16 and projected to continue into 2016-17.

The District's anticipated expenditures are proposed to exceed the projected 2016-2017 revenues by \$817,337. This amount represents a decrease in the **budgeted** spend-down of the District's reserves by \$32,663. However, the total one-time expenditures in the proposed 2016-17 budget is \$2.7 million. This means that \$1.9 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;
- 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

Reynolds School District Budget Message 2016-2017

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 2016-17 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 2016-17 is based upon the following assumptions:

- The salary schedules for administrative and confidential employees are based upon year two of the established 2015-2018 agreement and represents a 2.5% Cost of Living Allowance (COLA) increase along with a scheduled step increase.
- The salary schedule for classified staff is based upon year three of the negotiated 2014-2017 contract and represents a 2.5% COLA increase along with a scheduled step increase and an average of \$1,118 in monthly insurance caps depending on the length of year worked.
- The salary schedule for licensed staff is based upon year three of the negotiated 2014-2017 contract and represents a 2.5% COLA increase with a scheduled step increase that ranges from 1.04% to 1.956%.
- The Public Employees Retirement System (PERS) Board released contribution rates for the biennium beginning July 1, 2015.
 - Tier 1 and 2 Employer PERS Rate remains set at 6.51% - down from 9.71% in 2013-15
 - Oregon Public Service Retirement Plan (OSPRA) Employer PERS Rate remains set at 1.82% - down from 7.71% in 2013-15
- The Public Employees Retirement System (PERS) Unfunded Actuarial Liability (UAL) requires a 10.6% 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, 1.7% - 6.83% rates for Workers' Compensation, and a self-funded unemployment rate of 0.25%.
- Proposed FTE cuts from reductions in both enrollment based revenues and grant funding are represented in the 2016-17 Proposed Budget. Vacancies created through retirements or resignations were used 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 2016. These savings will represent 86% of what the District has historically spent on telephone and Internet services, and major network equipment purchases. Estimated savings for 2016-2017 is \$150,000.

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. 2016-17 is the second year in a five-year contract with a contracted management and commodity vendor.

Federal Programs

Expenditures are based on labor-rate changes as noted above, and adjusted to align with significantly reduced carry-forward resources for 2016-17. The 2016-17 budget reflects the second year of the three-year School Improvement Grant and the reduced carry-forward budget for resources and expenses as well as some reduction in grant awards. In all, the year to year change in budgets represents a budgeted decrease of 29.71% which includes a reduction in 8.12 FTE or a 9.83% reduction in FTE within the Federal Programs area.

Bond Funds (Fund 415)

Expenditures are based on the projected 2016-17 project work on District-wide Secure Vestibules, Reynolds High School Addition and Renovation, and the replacement of Fairview, Troutdale and Wilkes Elementary Schools.

Capital School Improvements (Fund 417)

Expenditures are based on approved Qualified Zone Academy Bonds (QZAB) projects to include major roof and HVAC system repairs at existing school buildings.

Proposed Changes to Contracted Services

In 2012-13, the District opted to offer Early Childhood Evaluation Services (ECE) using the Multnomah Education Service District pass through resolution funds. Beginning in 2016-17, the District proposed to contract the ECE services with David Douglas School District to improve cost efficiencies in program delivery.

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 2016-2017 budget utilizes \$817,337 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 \$850,000 budgeted in 2015-2016 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 | 2016-17 |
| 3,065,032 | 3,926,000 | 6,654,722 | 1,941,539 | 860,537 | 850,000 | 817,337* |
| | | | | | | |

**Includes \$2 Million in One-Time Capital Loan Proceed Spending*

The reduction in proposed budgeted spend-down is a result of one-time loan proceeds to cover transportation capital equipment and site improvements for 2016-17, and a beginning fund balance that has already been reduced by the prior year actual spend-down. Therefore the District has essentially reached its limit to spend available fund balance and remain in compliance with the required 5% unappropriated ending fund balance per Board Policy.

The District continues to meet the goal of using current year revenues for current year and ongoing expenses, including \$1.9 million in one-time expenses from the current year’s budget using mostly loan proceeds. 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.

Reconciling the Budget for Reduced Enrollment

In light of the reduction in enrollment in Reynolds (excluding charters), the proposed 2016-17 budget reflects an overall decrease in expenditures and staffing. Beyond enrollment adjustments, the budget also reflects the effort made to provide sustainable staffing levels for Special Education (SPED) within the same reduced budget. This necessitated deeper cuts into General Education, General Fund expenditures in order to fund the SPED services that cannot be supplemented through the IDEA federal grant and cannot be eliminated due to compliance with SPED guidelines. The State School Fund caps funding for SPED and does not provide the District revenues for 292 of the special needs students we will serve in 2016-17. This creates a \$2 million funding shortfall for required services in 2016-17.

The proposed budget includes the following changes in FTE

| FTE Totals - All Funds | | | | | | | |
|-------------------------------|------------------------|-------------------------|----------------------|---------------------|--------------|---------------|--|
| | 2015-16 Working | 2016-17 Proposed | | | | Change | |
| | | SPED | Student Srvcs | Other Gen Ed | Total | | |
| Administrative | 67.5 | (1.10) | (0.90) | (2.00) | 63.5 | (4.0) | |
| Licensed | 674.1 | (3.20) | 0.50 | (26.70) | 644.7 | (29.4) | |
| Classified | 458.5 | (4.15) | 4.75 | (6.90) | 452.2 | (6.3) | |
| | 1,200.1 | (8.45) | 4.35 | (35.60) | 1,160.4 | (39.7) | |

Staffing for 2015-16 was based on a projected Reynolds school (excluding charters) enrollment of 10,750 and the projected 2016-17 enrollment is 10,400. The reduction in the budget consists of a combination of capital and one-time expenses and FTE reductions away from the classroom where possible, and finally FTE reductions in the classrooms with the intent to reconcile with projected enrollment needs.

Reductions in FTE were made after thoughtful consideration and collaboration with building Principals and program leaders in an effort to maintain a balance of cuts throughout the entire budget.

There are no proposed new staffing positions within the proposed budget beyond those identified in Special Education and Student Services.

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 included additional staff to meet the demand of the realized and projected increased enrollment and allowed for the District to respond with additional FTE where enrollment numbers exceed the projections.

The 2016-17 reduction in FTE consists primarily of cuts outside the classroom. The proposed 2016-2017 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:

**Reynolds School District #7
Elementary School Student–Teacher Ratio
July 1, 2016 to June 30, 2017**

| School | Classroom Teachers | Students | Student-Teacher Ratio |
|--------------------------------------|--------------------|--------------|-----------------------|
| Alder Elementary | 20.0 | 472 | 23.60 |
| Davis Elementary | 18.0 | 461 | 25.61 |
| Fairview Elementary | 15.0 | 382 | 25.47 |
| Glenfair Elementary | 22.0 | 570 | 25.91 |
| Hartley Elementary | 21.5 | 502 | 23.35 |
| Salish Ponds Elementary | 19.0 | 477 | 25.11 |
| Scott Elementary | 18.0 | 475 | 26.39 |
| Sweetbriar Elementary | 16.0 | 424 | 26.50 |
| Troutdale Elementary | 17.0 | 422 | 24.82 |
| Wilkes Elementary | 18.0 | 457 | 25.39 |
| Woodland Elementary | 18.0 | 477 | 26.50 |
| Total | 202.5 | 5,119 | |
| Average Student-Teacher Ratio | | | 25.33 |

The average student–teacher ratio for RSD elementary schools: 25.33 : 1

Reynolds School District #7
Secondary School Student–Teacher Ratio
July 1, 2016 to June 30, 2017

| School | Classroom Teachers | Students | Student-Teacher Ratio |
|--|--------------------|--------------|-----------------------|
| HB Lee Middle School | 26.5 | 785 | 29.62 |
| Reynolds Middle School | 28.0 | 925 | 33.04 |
| Walt Morey Middle School | 22.1 | 610 | 27.60 |
| Reynolds Learning Academy (East & West) | 13.8 | 242 | 17.54 |
| Reynolds High School (All Programs) | 87.5 | 2786 | 31.84 |
| Total | 177.9 | 5,348 | |
| Average Student-Teacher Ratio | | | 27.93 |

The average student–teacher ratio for RSD **secondary** schools: 27.93 : 1

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 decreasing enrollment. The 2016-17 budget document benefits from the reserve balance as well as a one-time infusion of loan funds for capital equipment and site needs, 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 2016-17 budget uses \$817,337 of the District's cash reserves, including \$1.9 million in one-time costs for transportation capital equipment and site improvements. The projected unappropriated ending fund balance of \$6.47 million represents 5.0% of the total 2016-2017 General Fund resources, including loan proceeds, which meets Board policy. Additionally, the proposed budget includes a contingency balance of \$1 million.

Even in a time of minimal state funding increases and a sustained decline in enrollment, 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 2016-17 budget document.

Respectfully submitted,



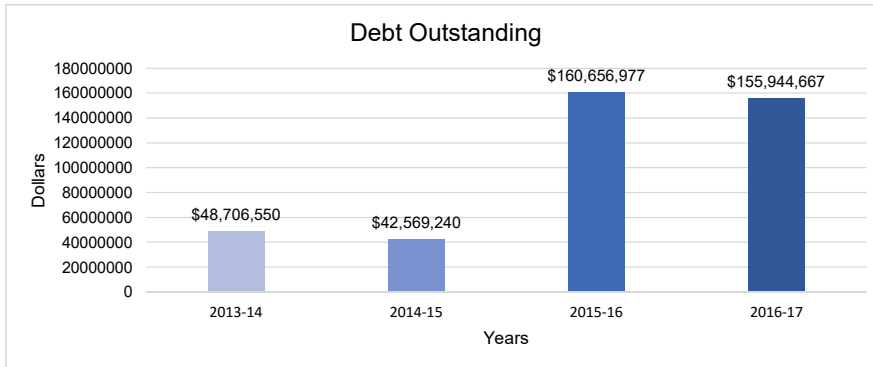
Dr. Linda L. Florence
Superintendent
Reynolds School District

Attachments: Debt Service
Property Tax
GASB #54

DEBT SERVICE SUMMARY

Due to the generosity of the citizens of Reynolds School District, the General Obligation Bond Measure passed in May 2015. 2016-2017 is the first year of construction bond projects.

| Loan Year | Maturity Date | Purpose of Debt | Fund | Original Principal | 2016-2017 | | |
|---------------|---------------|---------------------------------------|------|-----------------------|----------------------|-----------------------|-----------------------|
| | | | | | Annual Payment | Balance at 7/1/16 | Balance at 6/30/17 |
| 2002 | 2018 | Technology Improvement | 100 | 2,100,000.00 | 122,310.00 | 366,930.00 | 244,620.00 |
| 2005 | 2020 | Improvement of School Facilities | 300 | 32,500,000.00 | 4,786,750.00 | 17,735,000.00 | 13,835,000.00 |
| 2010 | 2035 | Land and Improvements | 400 | 23,850,000.00 | 1,642,437.50 | 20,090,000.00 | 19,400,000.00 |
| 2015 | 2036 | School Building Improvements | 315 | 122,945,047.40 | 3,988,650.00 | 122,465,047.40 | 122,465,047.40 |
| 2016 | 2031 | Improvement of School Facilities | 417 | 4,000,000.00 | - | - | 4,000,000.00 |
| 2016 | 2026 | Classroom Addition and Transportation | 419 | 2,000,000.00 | - | - | 2,000,000.00 |
| Totals | | | | 187,395,047.40 | 10,540,147.50 | 160,656,977.40 | 155,944,667.40 |

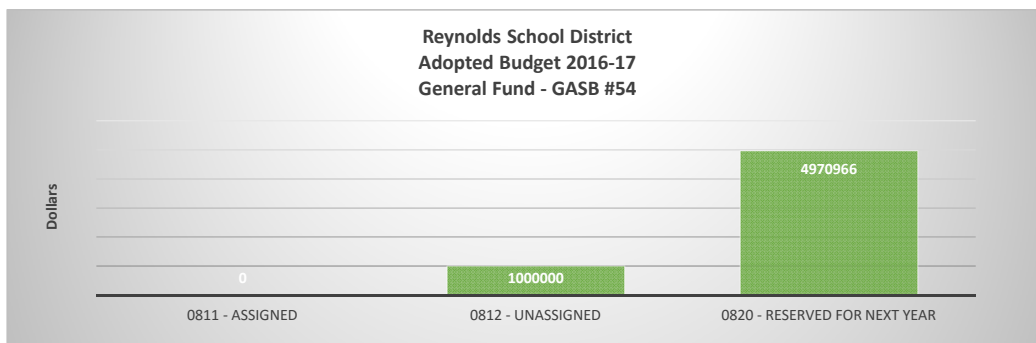


Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue charges to other funds. Payments on refunding bonds are made by the General Fund and Capital Project Fund. Payments on Qualified Zone Academy Bonds will begin in 2017-18 and will be paid out of the General Fund.

PROPERTY TAX

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|-------------------|-------------------|-------------------|-----------|
| Assessed Value in Billions | 5.294 | 5.631 | 5.766 | ** |
| Real Market Value (M-5) in Billions | 7.656 | 8.342 | 8.981 | ** |
| Property Tax Rate Extended: | | | | |
| Operations | 4.4626 | 4.4626 | 4.4626 | ** |
| Debt Service | 1.5562 | 1.3514 | 1.5075 | ** |
| Total Property Tax Rate | 6.0188 | 5.814 | 5.97 | ** |
| Total Taxes Imposed | 30,004,478 | 30,932,707 | 32,650,821 | ** |
| Measure 5 Loss | -409,860 | -178,363 | -139,372 | ** |

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:

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.

Assigned: Amounts intended to be used for additional FTE pending on actual enrollment.

Unassigned: Amounts available for any unplanned and foreseen purposes.

Reserved for Next Year: Amounts set aside for next year and NOT available in current year.



Reynolds School District #7
Office of the Superintendent
1204 NE 201st Avenue
Fairview, Oregon 97024

May 5, 2016

MENSAJE SOBRE EL PRESUPUESTO

El presupuesto presentado en este documento representa el plan financiero de Reynolds School District. Contiene montos estimados de los ingresos y los gastos necesarios para respaldar los programas ofrecidos por el distrito en un año fiscal. Este mensaje proporciona 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 2016-17

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 desplazaron 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 estudiantes matriculados 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.

Desde la recesión económica del 2008 y la lenta recuperación, la recaudación del impuesto a los ingresos y del impuesto a la propiedad han incrementado en un ritmo estable. Esto ha permitido el aumento en los gastos total de los ingresos asignados por el estado a los programas públicos, sin embargo el incremento en los gastos estatales para la educación K-12 no se traduce necesariamente en el aumento de ingresos para los distritos escolares locales.

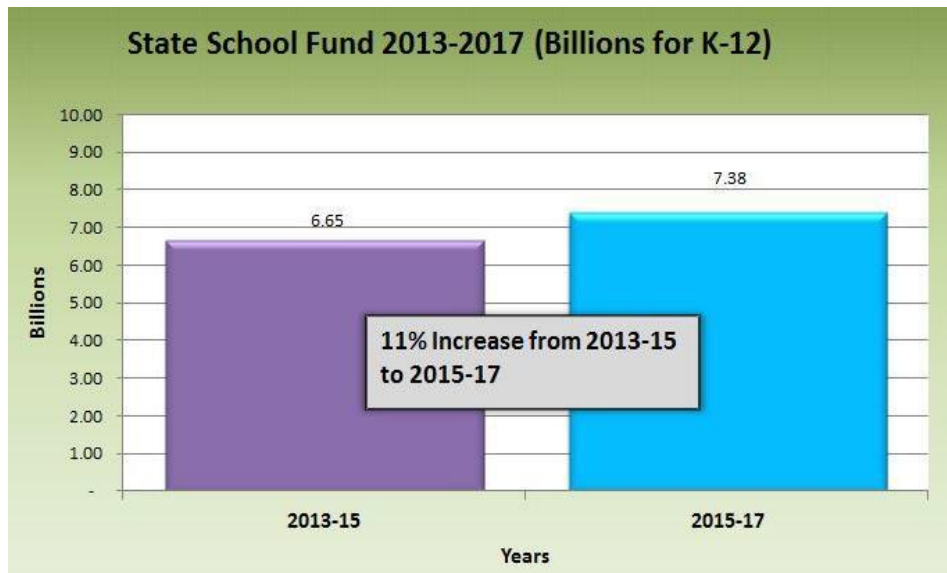
Descripción de los Ingresos K12

Presupuesto de educación en comparación con el presupuesto del Fondo Escolar del Estado K-12

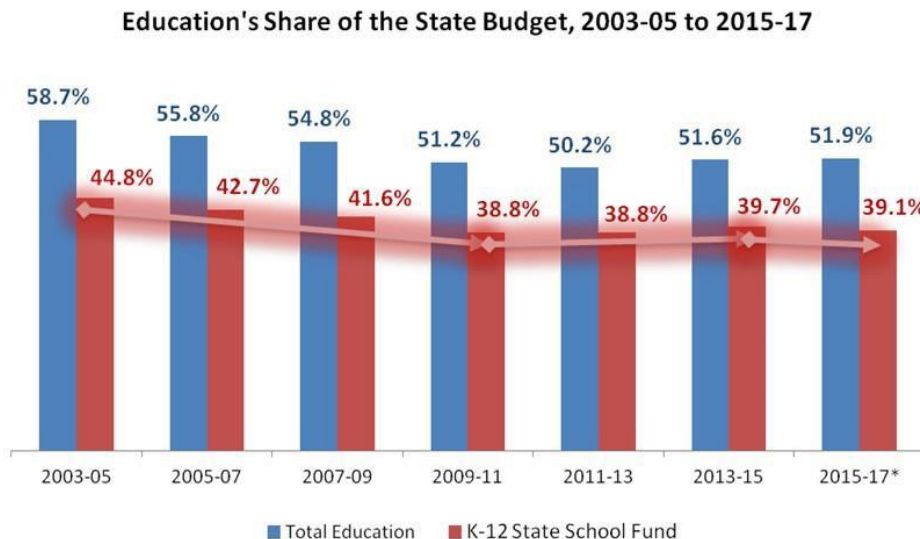
Históricamente, la proporción de los ingresos estatales para K-12 han estado disminuyendo en forma constante durante los últimos ocho años desde el bienio 2003-2005. Entre los bienios 2003-05 y 2015-17 la asignación de K-12 se redujo de un 44.8% de los ingresos totales del estado a un 39.1% de los ingresos totales del estado, una disminución del 5.7%. El estado aprobó 2015-2017 los aumentos prometidos del presupuesto en educación hasta el nivel de \$7.38 billones, de \$6.65 billones en 2013-15. Una vez que el estado aprobó su presupuesto, sin

embargo, el presupuesto incluía una serie de designaciones específicas en la financiación para otorgar a programas específicos y subvenciones competitivas durante el bienio y por lo tanto el aumento efectivo del pago directo por alumno a los distritos no era el mismo aumento proporcional.

El presupuesto del estado 2015-17 como se propone en la actualidad, aumenta el gasto en K-12 al nivel estatal en un 11% durante el bienio 2013-15. A primera vista, esta es una gran noticia para las escuelas K-12.

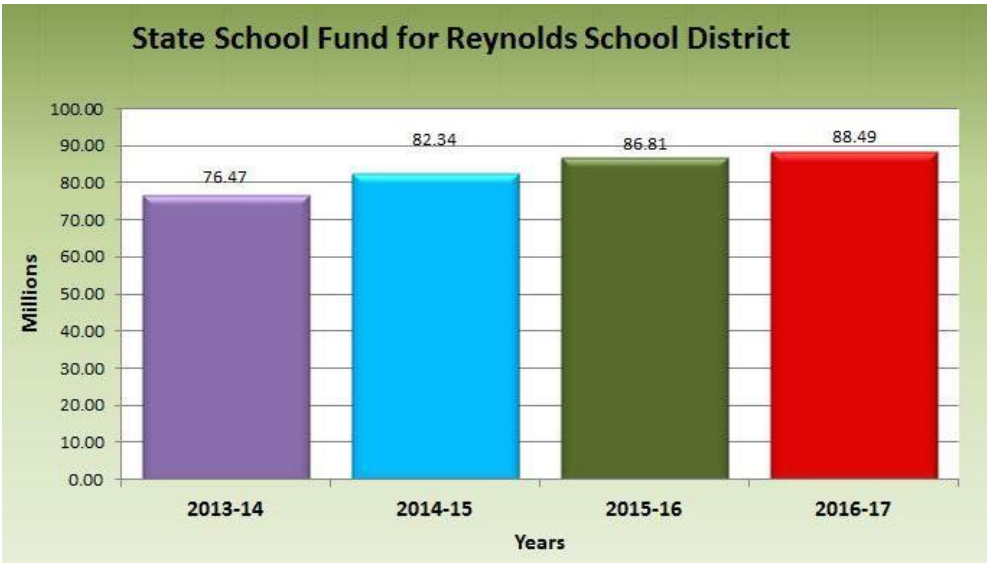


Sin embargo, el presupuesto global del estado del 2015-17 disminuyó la proporción de la cuota de K-12 en el presupuesto general. La cuota de K-12 en el presupuesto está en realidad disminuyendo de un 39.7% a un 39.1%. Esto significa que la educación de K-12 no está recibiendo una parte proporcional a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

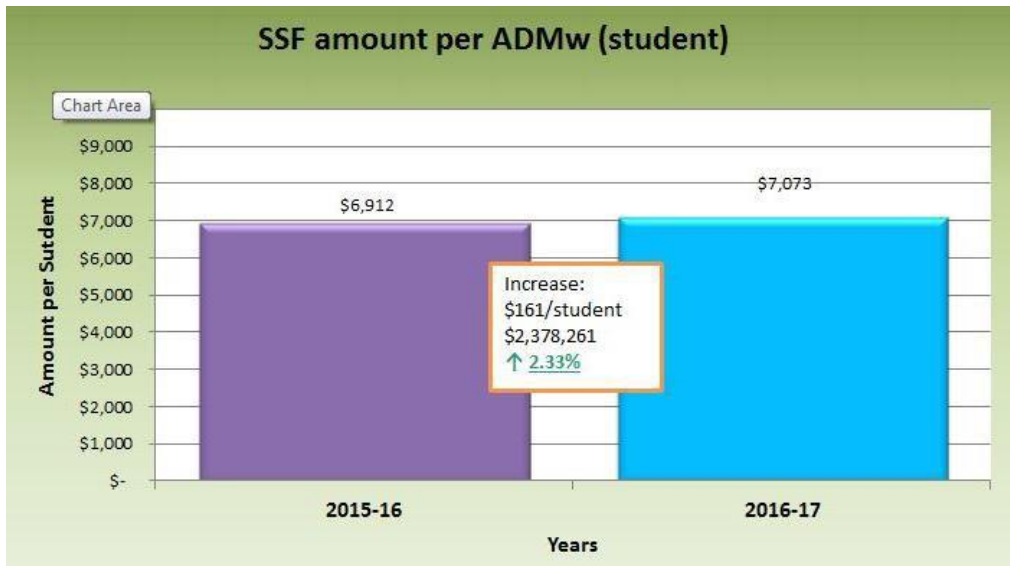


Reynolds School District Mensaje del Presupuesto 2016-2017

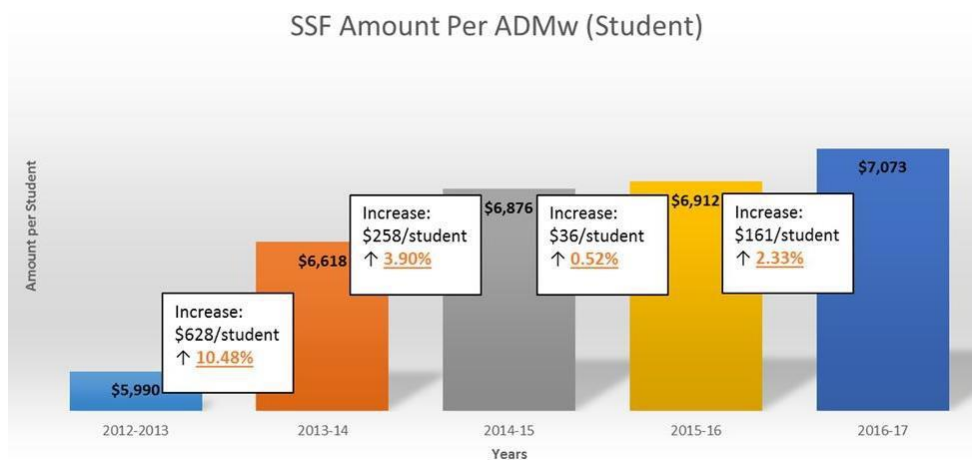
La financiación estatal para el bienio 2015-17 no siguió la asignación típica de los Fondos Estatales para las escuelas dividida durante los dos años con el desembolsado del 49% en el primer año y pagado el 51% en el segundo año. La metodología 49/51 está en su lugar por reconocer que se espera que el segundo año del bienio se más costoso para los distritos que el primer año debido al costo del contrato de trabajo y los aumentos de los costos de servicios y suministros. El presupuesto 2015-17 fue desembolsado en un nivel de 50% / 50% inicialmente y posteriormente se añadió un desembolso adicional de \$ 118 millones en fondos estatales para el presupuesto 2016-17. La financiación adicional para el segundo año dio como resultado un incremento en los ingresos por estudiante; Sin embargo, el aumento de los ingresos no sigue el ritmo de aumento de los gastos del Distrito.



Mientras que el nivel de gastos del Fondo de Escuelas Estatales (SSF por sus siglas en inglés) aumentó en un 11% con respecto al bienio 2013-15, incluye aumentos de escisiones estatales que dan lugar a un aumento de solamente el 2,33% a Reynolds de los ingresos por estudiante.



El pronóstico de los ingresos estatales previstos para febrero del año 2016 mostraron que el Estado tendría un saldo de \$ 375,5 millones en la cuenta de reserva, además de un saldo final proyectado en la cuenta de fondo generales de \$ 386.5 millones. Se informó además que esperaba que los ingresos por impuestos corporativos que supere el 2% de kicker threshold, generando un kicker de un 34,3 \$ millones y, de acuerdo con los estatutos, esta cantidad sería dedicada a la financiación de K-12 durante el bienio 2017-19. Tal vez la educación y el distrito se beneficiarían de financiación adicional en 2017-19.



Reynolds School District Mensaje del Presupuesto 2016-2017

Ingresos de Fórmula pobreza

Comenzando con el año escolar 2014-15, la legislación cambió la fórmula de financiación para el cálculo de la financiación de la pobreza que resultó en un efecto positivo a corto plazo para Reynolds School District. La buena noticia fue que los datos antiguos del censo del 2000 ya no se utilizan para asignar fondos para los estudiantes en situación de pobreza y el Distrito recibió fondos de pobreza sobre la base de un método de cálculo que intentó medir la cantidad de individuos en condición de pobreza dentro de los límites de nuestro distrito. Desafortunadamente, la nueva fórmula utiliza el estimado de Las Areas pequeñas de ingresos pobres de diciembre (SAIPE – por sus siglas en inglés) que se publica cada año por la oficina de censo de Estados Unidos, que pareciera que no cuenta la cantidad de estudiantes sin hogar que son transportados desde fuera del distrito para asistir a Reynolds, mientras que residen en otros distritos. Esto entonces dio lugar a una disminución de la financiación por pobreza a Reynolds en 2015-16 que también afecta a los ingresos 2016-17.

Inscripciones

Distrito Escolar Reynolds había experimentado un crecimiento constante en el promedio de membresía diaria (ADM por sus siglas en inglés) y los ingresos correspondientes ligados a los registros desde 2012-13. El año escolar 2015-16 marcó el primer año del pago del estado de 1,0 ADM (kindergarten de día completo) para los estudiantes de jardín de infantes, previamente pagaba 0.50, o la mitad de la tasa de cualquier otro nivel de grado. 2015-16 iba a ser un año de aumento de los ingresos de Reynolds ya que el distrito había implementado kindergarten de tiempo completo, utilizando los recursos existentes para trabajar hacia la mejora de rendimiento de los estudiantes. Desafortunadamente, debido a la casi congelación de fondos de la tasa por estudiante, no se obtuvieron los recursos adicionales esperados para implementar programas adicionales. Adicionalmente, la matrícula en programas de Reynolds (con exclusión de las escuelas charters) disminuyó drásticamente en 2015-16 y tuvo un impacto inmediato en el total de los ingresos del Fondo de Escuelas Estatales del Distrito, ya que éstos están ligados a la inscripción.

El modelo del Fondo de Escuela Estatal para la estabilización de la financiación no fue revisado y no se puso en marcha un sistema para considerar el cambio en ADM que cuenta para el kindergarten de día completo. La fórmula de estabilización permite a los distritos tener un alivio el primer año que experimentan descensos de inscripciones de tomar el mayor de los dos años de inscripciones, entre el año actual (con la disminución de inscripciones) y el año pasado. Normalmente, esto funciona bien para los distritos y otorga tiempo para ajustar los gastos de personal y presupuesto para acomodar la disminución de inscripciones. Sin embargo, este sistema falló para Reynolds School District en 2015-16 debido a que el año escolar anterior 2014-15 los registros de estudiantes de kindergarten solamente se contaron en 0,50 o la mitad, en comparación con el recuento de 1,0 en el año 2015-16. Como resultado, los distritos con la disminución en los registros perdieron la red de seguridad y el impacto en los ingresos fue inmediato.

No hay variación en las proyecciones de inscripción para el 2016-17, con una proyección sin aumento de la cantidad actual de registros en la primavera del 2016.

Reynolds School District Mensaje del Presupuesto 2016-2017

Metas de la Junta Directiva para la Adopción del Presupuesto

La Junta Directiva de Reynolds establece los siguientes objetivos presupuestarios para guiar la planificación de entrega del programa de trabajo para el año escolar 2016-17 completado por el equipo administrativo del distrito. Una vez establecido el plan, se preparó el presupuesto de tal manera que se pudiera implementar el plan donde lo permitieran los recursos.

Metas Presupuestarias de la Junta Directiva 2016-2017

Meta de la Junta #1: Rendimiento Estudiantil

Prioridades del Presupuesto:

- Apoyo a la Junta/Plan de Acción del Superintendente
- Esperar lectores competentes al finalizar el tercer grado
- Ampliar atletismo y oportunidades de actividades
- Iniciativa de diseño y acción de comunidades escolares de cuidado
- Optimizar la tecnología para satisfacer las necesidades tecnológicas de los estudiantes
- Ampliar los programas de prevención de deserción escolar y aprendizaje extendido
- Continuar la inversión en los libros de textos actuales, textos electrónicos, y/o materiales de instrucción con el ciclo de adopción del estado.

Meta de la Junta #2: Equidad

Prioridades del Presupuesto:

- Apoyo a la Junta/Plan de Acción Del Superintendente
- Mejorar el trabajo en cuanto a equidad para apoyar las iniciativas del distrito
- Alinear los recursos de los aprendices del inglés (ELL por sus siglas en inglés) con los servicios de ELL

Meta de la Junta #3: Responsabilidad Fiscal

Prioridades del Presupuesto:

- Apoyo a la Junta/Plan de Acción Del Superintendente
- Por política de la Junta, mantener un saldo del 5% de fondos no asignados
- Proporcionar ambientes de aprendizaje seguros, inteligentes y sostenibles
- Diseñar oportunidades de desarrollo profesional

Meta de la Junta ##4: Comunicación

Prioridades del Presupuesto:

- Apoyo a la Junta/Plan de Acción Del Superintendente
- Expandir las asociaciones académicas del distrito

2015-2016 Metas de la Superintendente y de la Junta Directiva y Plan de Acción Adoptado en octubre del 2015

El enfoque del distrito se describe en cuatro áreas fundamentales con el fin de definir con mayor precisión las metas y los planes de acción para la realización del trabajo y la medición de los resultados.

Logros Estudiantiles

- Logro académico
- Crecimiento académico
- Graduación

Responsabilidad Fiscal

- Plan financiero sólido
- Ambiente escolar seguro
- Plan a largo plazo de las instalaciones

Comunicación

- Plan de comunicación para todo el distrito
- Estrategias de participación

Equidad

- Equidad en:
 - Recursos Humanos
 - Enseñanza y Aprendizaje
 - Operaciones
 - Comunicaciones y
 - Liderazgo en el Distrito

Formulación del Plan de Presupuesto

Al igual que los tres 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 2016-17, 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 2015-16

Esperar lectores proficientes al final del tercer grado

Para mejorar el rendimiento académico, el crecimiento académico y la tasa de graduación. Se continuará con lo siguiente para apoyar el plan o han sido colocados en el presupuesto propuesto como nuevo artículo para su consideración:

Presupuesto de Currículo e Instrucción:

- Mantener el marco de enseñanza de K-12 y sus componentes incluyendo un sistema de evaluación integral y el desarrollo profesional para asegurar una implementación de alta calidad mediante la financiación de entrenamiento e instrucción del Título IA
- Comités en los niveles primarios y secundarios para
 - Apoyar la implementación del marco de lectoescritura en secundaria.
 - Apoyar la implementación del marco de matemáticas en secundaria
 - Fortalecer y continuar con la implementación sistemática de respuesta a la intervención.
 - Mejorar la estructura e implementación del ELD en todo el distrito
 - Apoyar el desarrollo y la evaluación del currículo multicultural de K-12
 - Estudiar materiales adicionales para la adopción del programa de ciencias para el otoño del 2017
- Desarrollo profesional en técnicas de instrucción y administración específica del programa, incluyendo los proyectos actuales G L A D , SIOP, capacitación en prácticas de matemáticas a través de entrenamientos financiados por Título y la conferencia anual de instrucción (PIC por sus siglas en inglés)
- Desarrollo profesional en los estándares estatales comunes y el alcance y secuencia de las cuatro áreas de contenido y el Desarrollo del Idioma Inglés (ELD) mediante fondos de Título III
- Enhancement and restructuring of the dual immersion bilingual program at Alder Elementary
- Continuación del Programa TOSAs en el presupuesto de ELD para proporcionar desarrollo profesional a los maestros financiados a mediante fondos Del Título III
- Compra de materiales recurrentes
- Financiación de TAG (Talentosos y Dotados)

Presupuesto de Servicio a los Estudiantes:

Apoyar la implementación del sistema de apoyo de varios niveles (MTSS por sus siglas en inglés) -

Académicamente

- Apoyar la implementación de los procedimientos de Respuesta a Intervención con subvención de IDEA financiando TOSAs de Servicio a los Estudiantes
- Proporcionar entrenamiento en la implementación de servicios continuos de educación especial

Currículo de Matemáticas y Lectura

- Apoyar la instrucción usando currículo basado en la investigación en lectura y matemáticas alineados con los Estándares Fundamentales del Estado con el fin de proporcionar a los estudiantes la instrucción correctiva suplementaria
- Continuar el desarrollo profesional y entrenamiento integrado en la aplicación del plan de estudio de remediación.

Programa de Educación Especial de Habilidades Básicas

- Facilitar el grupo de trabajo de habilidades básicas para diseñar programas basados en investigación
- Apoyo a la implementación del plan de estudios alternativo basado en investigaciones en las áreas de lectura y matemáticas alineadas con los estándares estatales comunes.
- Insertar el desarrollo profesional y entrenamiento en la implementación del plan de estudios alternativo

Presupuesto de Tecnología

- El plan de implementación de tecnología, mejora constante y rediseño de tecnología y la recopilación de datos, presentación de informes para mejorar la eficiencia y suplir las necesidades de tecnología del distrito.
- 2 estudiantes por dispositivo en los salones de K-6 junto con el sistema inalámbrico cuando sea necesario
- Programa de subvención de tecnología para maestros para animar mejoras tecnológicas en las aulas.

Ampliar atletismo y oportunidades de actividades

- Continuar programas extracurriculares
- Proporcionar transporte para prácticas fuera de la escuela para ampliar el acceso a todos los estudiantes
- Mantener atletismo y actividades en la preparatoria

Iniciativa de diseño y acción de comunidades escolares de cuidado

- Continuar con las posiciones de vicedirectores en Alder y Glenfair Elementary
- Continuar la posición de vicedirector de subvención de Mejora Escolar en Margaret Scott Elementary School
- Continuar la asociación con Multnomah County y ODE por apoyo adicional de Trabajador Social y Consejería
- Mantener supervisión adicional en los autobuses escolar para promover el comportamiento positivo
- Continuar con las prácticas de iniciativa de Defensa a la Niñez mediante talleres de informes de trauma a través del Condado de Multnomah

Presupuesto de Servicio a los Estudiantes:

Apoyar la implementación del sistema de varios niveles de apoyo – Apoyo Social / Emocional:

- Apoyar la implementación de la respuesta a los procedimientos de intervención y la continuación de los servicios de educación especial subvencionados fondos de IDEA financiando TOSAs de servicios a los estudiantes.
- Apoyar la implementación de intervenciones al comportamiento positivo en todo el edificio y sistemas de apoyo con un entrenador en todo el distrito financiado por la IDEA. (Zona Verde)
- Apoyar la implementación del equipo de respuestas del distrito para proporcionar vínculos con servicios adecuados para los estudiantes con necesidades (Zona Roja)

Servicios Wrap Around

- Continuar la asociación con ODE y el Condado de Multnomah para proveer:
 - Terapeuta de Salud Mental
 - Entrenadores de habilidades de comportamiento
 - Trabajadores Sociales
 - Personal de instrucción para estudiantes que viven en refugios
 - Trabajador de DHS instalado en Glenfair para proveer vínculos
 - Clases Insight para alcanzar a estudiantes con problemas de uso de drogas y alcohol

Optimizar la tecnología para alcanzar las necesidades de estudiantes de tecnología

- Mantener el rango 2:1 estudiante por dispositivo electrónico K-6
- Continuar la expansión del sistema inalámbrico para los estudiantes y otros dispositivos a través de la subvención ERate grant funding

Ampliar los programas de Aprendizaje extendido y Prevención de la deserción escolar

Para mejorar el índice de graduación para cada uno de los estudiantes, sobre todo dentro de los subgrupos. Lo figura a continuación se continuará o será colocado en el presupuesto para su consideración:

Presupuesto de Currículo e Instrucción:

- Programa de preparación para la Universidad Oportunidades de Avance Vía Determinación Individual (AVID por sus siglas en inglés)
- Recuperación de créditos y segunda oportunidad para obtener créditos en el nivel de escuela preparatoria a través de instrucción en internet y cara a cara.
- Especialista para el entrenamiento GLAD
- Escuela al aire libre para todos los alumnos de 6º Grado - 3 días en 2016-17
- Programa el Noveno Grado es Importante
- Academia de Planificación para el Noveno Grado
 - Ampliación de la Escuela de Verano secundaria ELD a través de fondos del Título III
- Programa de prevención de expulsión 6-12

Presupuesto de Servicio a los Estudiantes:

Sistema de Apoyo de Múltiples Niveles

- Apoyar la prestación de servicios para los estudiantes que son elegibles tanto para educación especial como para el Programa de Aprendices del Idioma Inglés.
 - Continuar con la reestructuración de los programas de Educación Especial en la preparatoria y servicios para incluir:
 - Maestros doblemente capacitados que ofrezcan clases básicas – (ej: Educación Especial, matemáticas, inglés, etc.)
 - Clases estructuradas de comportamiento que apoyan a los estudiantes de educación especial que necesitan apoyo adicional en cuanto al comportamiento
 - Maestros de transición de educación especial que ofrecen los servicios y metas de transición para satisfacer los resultados al finalizar la escuela preparatoria
 - Prácticas basadas en investigación para reducir suspensiones y expulsiones

Continuar la inversión actual en libros de texto, libros electrónicos y/o materiales de instrucción en cumplimiento con el ciclo de adopción del estado

- No adoptar materiales en el presupuesto propuesto 2016-17

Meta de la Junta para el Presupuesto:

Equidad

Apoyar el Plan de Acción de la Junta Directiva y de la Superintendente 2015-16

- Para incrementar los logros en la lectura y matemáticas
- Para incrementar el crecimiento en lectura y matemáticas
- Para incrementar la tasa de graduación

Mejorar el trabajo de equidad para Apoyar las Iniciativas del Distrito

- Crecimiento por Iniciativa Propia – Bilingual Pathways Program & ELD Cohort con universidades asociadas a través de fondos del Título III
- Entrenamiento culturalmente responsable
- Equipos de Equidad – Iniciativas en los Edificios Escolares
- Desarrollo de sistemas para la evaluación y la rendición de cuentas en la equidad
- Continuar con la Conferencia sobre Equidad

Align English Language Learner (ELL) Resources with ELL Services

- Extender FTE para apoyar la cantidad de estudiantes
- Continuar FTE para apoyar los programas para estudiantes recién llegados
- Continuar GLAD / SIOP con la Capacidad de entrenar a entrenadores
- Continuar implementando GLAD K-6 y extender el sistema de instrucción con acomodaciones (sheltered instruction) en las escuelas secundarias
- Alinear el 96.4% de los fondos de las Escuelas del Estado de financiación de ELL para apoyo directo de ELL y el restante 3.6% para apoyo indirecto de ELL
- Continuar ELD TOSA para el desarrollo profesional de los maestros de ELD y administradores escolares a

Reynolds School District Mensaje del Presupuesto 2016-2017

través de fondos de Title III

Meta de la Junta para el Presupuesto:

Responsabilidad Fiscal

Apoyar el Plan de Acción de la Junta Directiva y de la Superintendente 2015-16 Plan

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

- Mejorar el gráfico 2012 ODE de la aplicación de cuentas en el presupuesto propuesto para el cumplimiento y para ayudar en la presentación de informes más precisos de datos de ingresos y gastos por tema, nivel de grado y escuela.
- Investigar y alinear los salones de clases con el apoyo de licencias equivalentes a tiempo completo (FTE) para reducir secciones de enseñanza e incrementar la eficiencia
- Proporcionar la cantidad mínima de empleados FTE para operar cada edificio basados en la cantidad de inscripciones proyectada, monitoreando el tamaño de las clases y permitir un presupuesto de reserva para ser utilizado para FTE cuando sea necesario, si después de los 10 primeros días de clases la asistencia de los estudiantes excede la proyección de inscripciones.
- Asignar FTE para música y educación física (PE) en el nivel primario en un número fijo de 0.50 FTE para ofrecer a los directores la oportunidad de que sus necesidades de instrucción muevan el horario escolar contrariamente con días y horas en que los profesores de música y educación física pueden pasar tiempo en el edificio, con el beneficio adicional de hacer frente a la necesidad de los maestros tengan tiempo de preparación.
- Asignar fondos estimados de arte de Portland para las cuatro escuelas primarias elegibles, Alder, Glenfair, Margaret Scott y Wilkes, y continuar con la extensión de FTE de música y arte para esos lugares
- Alinear el personal clasificados FTE en los lugares basados en el criterio medibles, tales como las inscripciones, la tasa de movilidad de los estudiantes y donde sea aplicable los pies cuadrados de espacio para limpiar cortar el césped.
- Continuar el trabajo en los presupuestos de mantenimiento y operaciones de las instalaciones con el presupuesto del plan de mejoras y proyectos específicos para ser completados en base a las evaluaciones de las instalaciones y el plan maestro de las instalaciones.
- Continuar con el trabajo de crear presupuestos asignados a construcción en los edificios en forma prioritaria, expresando las necesidades del edificio para el año y no estrictamente basados en la cantidad de estudiantes.

- Continuar financiando muebles, accesorios, equipos y presupuestos para reemplazar muebles rotos irreparables, en mal estado o fuera de uso en las aulas y edificios para mejorar la ergonomía de los estudiantes en las escuelas y la experiencia de aprendizaje en los salones de clase.
- Continuar con el reemplazo de aparatos tecnológicos de solamente los aparatos que no funcionan durante el año presupuestado.
- Seguir recibiendo anualmente aprobaciones ERate que resultan en una reducción de un 50%-90% en los costos de teléfono e internet del distrito así como la compra de equipo de la red.
- Asegurar la auditoría de eficiencia energética en las instalaciones y calificar los fondos para las mejoras para SB1149 para el 2016-17

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 ambiente de aprendizaje seguro, inteligente y sostenible

- Proyecto de Trabajo financiado por el Bono
 - Proyectos para asegurar los vestíbulos comenzando en el 2016-17, incluyendo cámaras de seguridad y vigilancia
 - Diseños de expansión y renovaciones en la Preparatoria y servicios de construcción adquiridos en el 2016-17
 - Diseños de tres proyectos de reemplazo de escuelas primarias y servicios de construcción adquiridos en 2016-17
- Proyecto de Trabajo Financiado por Préstamo
 - Ciclo anual de reemplazo de autobuses y mejora en las instalaciones de Transporte mediante fondos cycle and transportation site improvements through loan fund proceeds with repayment from State Transportation Grant funding
 - Mejora de las instalaciones que incluye reparación o restauración de techo, Sistema de climatización mejoras y reemplazo utilizando un préstamo QZAB para mejoras de instalaciones con 0 interés.
- Proyecto de Trabajo con Fondos de Nutrición
 - Reemplazo de equipos de cocinas en varias locaciones
- Inversión de Fondos Generales
 - Oficial de Seguridad del Distrito
 - Continuación de Recursos de Oficiales de Policía en todas las escuelas secundarias del distrito

Diseño de oportunidades de Desarrollo Profesional

- Continuar con Especialistas de Instrucción K-8
- Continuar la implementación de GLAD, Enseñanza con modificaciones e IRLA implementation para todo el personal interno y fondos de subvenciones
- Continuar con la Certificación de inglés para hablantes de otros idiomas (ESOL) a través de la asociación con Marylhurst University mediante el beneficio de reembolso por matriculación del personal y fondos de Título III.

Metas de la Junta para el Presupuesto:

Comunicación

Apoyo al Plan de Acción de la Junta Directiva y de la Superintendente 2015-16

Para refinar e implementar el plan de comunicación para 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 al rendimiento de los estudiantes.

El Presupuesto propuesto incluye lo siguiente:

- Entrega de la Información
- Comunicación regular con la comunidad
- Campaña de imagen positiva
- Relación con medios de comunicación

Para desarrollar una mayor capacidad y la participación en las actividades escolares y del distrito con el propósito de satisfacer las necesidades de los estudiantes y la eliminación de barreras para el éxito del estudiante.

Expandir las Asociaciones Académicas del Distrito

- Continuar con el Programa SUN en Fairview, Hartley, Salish Ponds, Wilkes, y Woodland Elementary Schools, y Walt Morey, Reynolds Middle y High School
- Continue College Possible (La Universidad es Posible)
- Continuar Middle College con Mt. Hood Community College (para 20 estudiantes del grado 11)
- Continuar con clases de tutor Raider to Raider a través de fondos de Título III
- Continuar el Proyecto Lead the Way en HB Lee Middle School y Reynolds High School

Continuar con Servicios Extracurriulares donados:

- Programa SUN en Alder, Glenfair y Davis Elementary Schools y HB Lee Middle School

Reynolds School District Mensaje del Presupuesto 2016-2017

- Club Boys & Girls Club en Margaret Scott Elementary School

DESARROLLO DEL PRESUPUESTO

Supuestos sobre los ingresos públicos

Fondo General

El plan de servicios del Distrito del año 2016-17 se basa en un número de supuestos en cuanto a los ingresos públicos. La mayor fuente de ingresos del Distrito viene del Fondo Estatal Escolar y se determina usando el número previsto de registro de estudiantes en el Distrito y los gastos de transporte previstos. A la fecha de este mensaje, los ingresos y recursos estimados del Distrito que estarán disponibles en para el uso del Distrito para el año 2016-17 se basa en los siguientes supuestos sobre los ingresos públicos:

- Siendo la previsión del District Average Daily Membership Weighted (ADMw) (Índice Compensado de la Media Distrital de la Membrecía Diaria) para el 2016-17 la cantidad de 15,261.20, que representa un registro sin cambios e idéntico al que hay en el año actual 2015-16 el ADMw sería de 15,261.20.
- La distribución del The estimated State School Fund o Fondo Estatal Escolar Estimado (SSF) está basada en el presupuesto bianual de \$7.4 billones identificados para la ayuda a la educación estatal K-12 para el periodo de dos años del 2015-2017. Debido a apropiaciones adicionales por parte del estado para el año 2016-17, el segundo año de financiación será pagado al 50.8% del Presupuesto de Fondos Estatales Escolares. Basado en registro escolar previsto por el Distrito y el nivel de financiación previsto por el Estado, el Distrito Escolar Reynolds estima \$88.4 millones en ingresos de Financiación Estatal Escolar para el 2016-17.
- Los ingresos de impuestos sobre la propiedad estimados que recaudará el Distrito durante el año 2016-17 es de \$24.2 millones y se basa en un 3.5% de factor de crecimiento y un nivel de recaudación del 95.1% como lo estima el Departamento de Impuestos de Oregon (Oregon Department of Revenue).
- El balance del comienzo de la financiación del Fondo General, considerado un recurso en el proceso presupuestario, está estimado que sea de \$8.29 millones a 1 de julio del 2016.
- El Distrito de Servicios Educativos de Multnomah o Multnomah Education Service District (MESD) e l traspaso o “en tránsito” de los dólares anticipados para el 2016-2017 se basan en los cambios en la selección del plan de servicios.
- El Distrito utilizará las ganancias del préstamo único de \$2 millones en el Fondo General para pagar el reemplazo de los autobuses para el transporte y para las mejoras de los edificios y de la propiedad en el los campos de estacionamiento del transportes. El Repago de \$2 millones por el préstamo comenzará en el 2017-18 y se pagará de la devolución de la subvención del transporte estatal del 70% de los gastos amortizados con el tiempo.

Los pesos o cargas aplicadas para alcanzar el número por cargas en total por membrecías de 15,261.20 aparecen en el cuadro a continuación y se basan en la distribución de las cargas entre la población de estudiantes existentes en Reynolds, los cambios en el número de estudiantes identificados en el programa de ELL o aprendices del idioma Inglés (ELLs) y el menor número de estudiantes del programa de Educación Especial que salen de la clase del 2016

| 2016-2017 Enrollment Projections | | | | | | | |
|----------------------------------|--------|-----------------|--------|--------|-----|--------|------------------|
| | Weight | Reynolds Proper | MLA | RAA | ACE | KNOVA | Weighted Totals |
| ADMr (Students) | 1.00 | 10,401.57 | 459.00 | 210.00 | - | 388.00 | 11,458.57 |
| ESL | 0.50 | 2,903.00 | 9.00 | 6.00 | - | 103.00 | 1,510.50 |
| Pregnant/Parenting | 1.00 | 12.00 | | | | | 12.00 |
| IEPs Capped 11% | 1.00 | 1,258.02 | | | | | 1,258.02 |
| IEP Over 11% Cap | 1.00 | 194.80 | | | | | 194.80 |
| Unfunded IEP | - | 292.18 | | | | | - |
| Poverty | 0.25 | 3,223.24 | | | | | 805.81 |
| Foster Care | 0.25 | 86.00 | | | | | 21.50 |
| | | | | | | | |
| Totals | | | | | | | 15,261.20 |

comparado con el número de estudiantes de Educación Especial previsto que llegan para el año escolar 2016-17.

A pesar de la fórmula de financiación del registro total, de los 15,261.20 el número previsto de estudiantes a los que se dará servicio en el 2016-17 es actualmente 11,458.57. Ese número aparece en el cuadro a continuación como "ADMr" o Average Daily Membership Rate (Media del nivel de membrecías diarias). No hay un aumento previsto para el año 2016-17.

| Recent Enrollment Data Including Charters | | | | | |
|---|----------------------------|----------------------------|------------------------------|---------------------------|-------------------|
| | 2013-2014 Weighted Actuals | 2014-2015 Weighted Actuals | 2015-2016 Weighted Estimates | 2016-2017 Weighted Totals | Change in 2016-17 |
| ADMr (Students) | 11,028.79 | 11,019.69 | 11,468.01 | 11,458.57 | (9.44) |
| ESL | 1,320.13 | 1,394.70 | 1,524.92 | 1,510.50 | (14.42) |
| Pregnant/Parenting | 6.83 | 6.34 | 11.08 | 12.00 | 0.92 |
| IEPs Capped 11% | 1,213.01 | 1,211.45 | 1,261.48 | 1,258.02 | (3.46) |
| IEP Over 11% Cap | 229.60 | 206.10 | 194.80 | 194.80 | - |
| Unfunded IEP | - | - | - | - | - |
| Poverty | 573.16 | 818.78 | 779.41 | 805.81 | 26.40 |
| Foster Care | 24.50 | 14.25 | 21.50 | 21.50 | - |
| | | | | | |
| Totals | 14,396.02 | 14,671.31 | 15,261.20 | 15,261.20 | (0.00) |

El informe final en las cargas actuales se recibirá durante Mayo el año después del año de registro. Por ejemplo, el registro final del 2014-15 y la reconciliación financiera se recibieron en mayo del 2016.

Fondos de los Servicios de Nutrición

Los ingresos se basan en el registro previsto con las tarifas existentes de las comidas gratuitas y a precio reducido para el año siguiente. Los ingresos propuestos incluirán un pequeño aumento en las tarifas de una media de \$0.10 por comida por las comidas pagadas como requerido para continuar el esfuerzo por cerrar la diferencia entre la comida pagada y las comidas escolares pagadas federalmente.

Programas federales

Los ingresos se basan en una previsión de la disminución del presupuesto en los programas de Title, IDEA y el de subvención de mejora escolar. Los presupuestos reflejan una previsión de ingresos por la subvención del 2016-17 y los gastos además de una cantidad de que se arrastrará para ser usada del 1 de julio al 30 de septiembre debido a que las subvenciones operan en el año fiscal federal del 1 de octubre hasta el 30 de septiembre.

Fondos del bono de la subvención (Fondo 415)

Los recursos se basan en la cantidad prevista que se traspasa de los ingresos que quedan de la subvención de la venta del bono de agosto del 2015, además de las ganancias por intereses previstos durante el 2016-17. Todo excepto \$2 millones de los \$125 millones en bonos autorizados, han sido vendidos hasta ahora.

Mejoras escolares capitales (Fondo 417)

Los ingresos se basan en unos Bonos aprobados de Academia de Zona Cualificada (QZAB) un préstamo de interés 0 aprobado por el Estado de Oregón para mejoras en los edificios escolares. El presupuesto refleja los \$4 millones en ingresos aprobados para ser entregados cuando el Estado de Oregón venda sus bonos.

Supuestos de gastos

Fondo General

El plan del Distrito para el 2016-2017 se basa en unos supuestos de gastos. Al igual que en el caso de cualquier entidad educativa, el mayor gasto del Distrito son los trabajadores. La infraestructura laboral propuesta se basa en una completa evaluación del personal en todos los grupos de trabajo, departamentos y edificios para alinear el plan para el 2016-2017 con énfasis en los objetivos de la Junta y del Superintendente y los objetivos totales de la Junta Presupuestaria. Además, la revisión del nivel del personal estableció las bases para los ajustes del personal para estar en línea con la disminución del registro de estudiantes para el 2015-16 y que se prevé que continuará en el 2016-17.

Se propone que los gastos previstos del Distrito sean mayores que los ingresos previstos para el 2016-2017 en \$817,337. Esta cantidad representa una disminución en el **presupuestado** gasto deducible de las reservas del Distrito en \$32,663. De cualquier forma, el total de los gastos únicos en el presupuesto propuesto para el 2016-17 es de \$2.7 millones. Esto significa que \$1.9 millones de los ingresos del año actual se están utilizando en gastos únicos del año actual, no en gastos en curso.

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

- FTE para previsiones de exceso en registros;
- Ingresos transferibles para el segundo año del bienio; y
- Cantidades no comprometidas para gastos inesperados.

El Distrito Escolar Reynolds tiene la suerte de tener recursos adicionales para ayudar con el presupuesto de gastos donde los ingresos de este año se quedan cortos. El enfoque de cualquier propuesta en gastos deducibles más allá de los ingresos del año actual ha estado en los gastos únicos o en los proyectos en currículo e instrucción, las mejoras de los edificios, la tecnología y muebles, apliques y equipos. Este fue el caso de los dos últimos años, El presupuesto del 2016-17 **no** propone gastar las reservas para pagar los gastos continuados como sería el pago a los trabajadores.

A día de este mensaje, los gastos estimados para el 2016-17 se basan en los siguientes supuestos:

- Los calendarios de los salarios de los empleados administrativos y confidenciales se basan en el segundo año del acuerdo establecido del 2015-2018 y representan un aumento del margen del coste de vida del 2.5% o (Cost of Living Allowance (COLA)) además de un aumento de un nivel según el calendario.
- El calendario de salarios para los empleados clasificados se basa en el tercer año del contrato negociado del 2014-2017 y representa un aumento del 2.5% COLA junto con un aumento de un nivel según el calendario y una media de \$1,118 en límites mensuales de seguro dependiendo del tiempo trabajado al año.
- El calendario de salarios para los empleados licenciados se basa en el tercer año del contrato negociado del 2014-2017 y representa un aumento del 2.5% COLA con un aumento de un nivel que varía entre el 1.04% y el 1.956%.
- La Junta del Sistema de Jubilación para empleados públicos o Public Employees Retirement System (PERS) ha publicado las tarifas contributivas para el bienio comenzando el 1 de julio del 2015.
 - Niveles 1 y 2. La tarifa de empleador PERS continúa al 6.51% - que bajó del 9.71% en el 2013-15
 - Plan de Jubilación de Servicios Públicos de Oregón o Oregon Public Service Retirement Plan (OSPRA). La tarifa de empleador PERS continúa al 1.82% - que bajó del 7.71% en el 2013-15
- El Sistema de Jubilación para Empleados Públicos o Public Employees Retirement System (PERS) Responsabilidad no financiada actuarial o Unfunded Actuarial Liability (UAL) requiere una tarifa del 10.6% aplicada a la nómina elegible del PERS para cubrir los pagos del bono anual.
- Otros gastos de trabajadores se basan en el supuesto de las tarifas del 7.65% FICA, 1.7% - 6.83% por Compensaciones a los trabajadores, y una tarifa autofinanciada de desempleo del 0.25%.
- Recortes de empleados a tiempo completo o FTE propuestos basados en las reducciones tanto en los ingresos basados en el registro y en la financiación de la subvención están representados en el presupuesto propuesto para el 2016-17. Las vacantes creadas por retiros o renuncias al puesto se han usado en todos los casos que ha sido posible para evitar las reducciones de personal por despidos forzados.
- El presupuesto de gastos incluye un año escolar completo si recorte de días escolares o propuesta de días sin trabajo.
- Los ahorros de E-Rate se toman como una reducción en los recibos del Distrito para los servicios de

teléfono e internet. El Distrito ha aprovechado completamente el proceso de cualificación de comenzando una vez más con el año escolar 2012-2013, después de haber recogido esporádicamente los fondos de ERate de varios años. Para poder recibir beneficios para el año escolar 2015-2016, el proceso de solicitud y de elegibilidad fue completado en la primavera del 2016. Estos ahorros representan el 86% de lo que el Distrito ha gastado históricamente en servicios de teléfono e internet y las importantes compras de equipos para la red. Los ahorros estimados para el 2016-2017 son de \$150,000.

Fondos de los Servicios de Nutrición

Los gastos se basan en los cambios en las tarifas de salarios como se indica anteriormente, las previsiones de los servicios contratados, los aumentos de las tarifas de los productos y la continuación de mejoras importantes en los locales de Servicios de Nutrición del Distrito. El 2016-17 es el Segundo año de un contrato de 5 años con un proveedor de gerencia y productos contratado.

Programas Federales

Los gastos se basan en los cambios en las tarifas de los salarios como se ha indicado anteriormente, y se han ajustado para estar en línea con la importante reducción de los recursos transferibles para el 2016-17. El presupuesto del 2016-17 refleja el segundo año de una subvención para la mejora escolar de 3 años y el reducido presupuesto transferible para recursos y gastos además de algunas reducciones en ganancia de subvenciones. En total, el cambio año por año en los presupuestos representa una disminución en el presupuesto del 29.71% que incluye una reducción del 8.12 FTE o una reducción del 9.83% FTE dentro del área de los programas federales.

Fondos de los Bonos (Fondo 415)

Los gastos se basan en un proyecto trabajado previsto en el 2016-17 para asegurar los vestíbulos de todas las escuelas del Distrito, Ampliación y Renovación de Reynolds High School y el reemplazo de las escuelas de primarias Fairview, Troutdale y Wilkes.

Mejoras Escolares Capitales (Fondo 417)

Los gastos se basan en los bonos aprobados Qualified Zone Academy Bonds (QZAB) en proyectos que incluyen reparaciones importantes del tejado y de los sistemas de Calefacción y Aire Acondicionado o HVAC en los edificios escolares existentes.

Cambios Propuestos para los Servicios Contratados

En el 2012-13, el distrito optó por ofrecer Servicios de Evaluación en la Edad Temprana o Early Childhood Evaluation Services (ECE) usando los fondos de resolución transferidos del Distrito de Servicios Educativos del Condado de Multnomah. Comenzando en 2016-17, el Distrito propuso contratar los servicios ECE junto con el Distrito Escolar David Douglas para mejorar la eficiencia de los costes en cuanto al ofrecimiento del programa.

OTRAS CONSIDERACIONES SOBRE EL PRESUPUESTO

Las reservas de los gastos deducibles del Fondo General del Distrito

El Distrito ha estado utilizando las reservas para equilibrar el presupuesto anual durante varios años. El presupuesto propuesto para el 2016-2017 utiliza \$817,337 millones en reservas para compensar los gastos propuestos que exceden los ingresos del año actual. Esto representa una reducción los gastos deducibles presupuestados cuando se compara con los \$850,000 presupuestados en el 2015-2016 como se muestra en la siguiente tabla:

| FONDO GENERAL GASTOS DEDUCTIBLES PRESUPUESTADOS DE LAS RESERVAS | | | | | | |
|--|------------------|------------------|------------------|----------------|----------------|-----------------|
| 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| 3,065,032 | 3,926,000 | 6,654,722 | 1,941,539 | 860,537 | 850,000 | 817,337* |
| | | | | | | |

**Incluye \$2 Millones en gasto de beneficios únicos de capital*

La reducción en los gastos deducibles propuestos es el resultado de los beneficios de un préstamo único para cubrir mejoras importantes de edificios y equipos de transporte para el 2016-17, y un balance de fondos inicial que ya ha sido reducido por los gastos deducibles actuales del año anterior. Por esto el Distrito ha alcanzado esencialmente su límite para gastar su balance de fondos y continúa en cumplimiento del 5% requerido del balance de fondos inapropiado al cierre según la política de la Junta.

El Distrito continúa alcanzando el objetivo utilizando los ingresos del año actual para el año actual y para los gastos continuos, incluyendo \$1.9 millones en gastos únicos del presupuesto del año actual usando sobre todo los beneficios de los préstamos. El objetivo del Distrito continúa siendo la práctica de utilizar solo gastos deducibles de los balances de los fondos en gastos únicos como los gastos de capital y otros gastos no laborales.

Reconciliando el presupuesto para el registro reducido

A la vista de la disminución en el registro en Reynolds (excluyendo las escuelas charter), el presupuesto propuesto para el 2016-17 refleja una disminución en general en los gastos y en el personal. Más allá de los ajustes en los registros, el presupuesto también refleja los esfuerzos hechos para ofrecer los niveles sostenibles de personal para el programa de Educación Especial (SPED) dentro del presupuesto reducido. Esto necesita mayores recortes en los gastos de Educación General y Fondo General para poder financiar los servicios de SPED que no pueden ser suplementados a través de la subvención federal IDEA y no pueden ser eliminados por el cumplimiento con las normas de SPED. El Fondo de Escuela Estatal limita la financiación de SPED y no ofrece al Distrito ingresos para 292 de los estudiantes del programa de educación especial que serviremos en el 2016-17. Esto crea un déficit de \$2 millones en financiación para ofrecer los servicios requeridos en el 2016-17.

El presupuesto propuesto incluye los siguientes cambios en los empleados a tiempo completo o FTE

| FTE Totales – Todos los fondos | | | | | | |
|---------------------------------------|-------------------------------|---------------------------|------------------------------------|--------------------------------|--------------|---------------|
| | 2015-16 Trabajando | 2016-17 Propuestos | | | | Cambio |
| | | SPED | Servicios Estudiantiles | Otro, Educ. General | Total | |
| Administrativo | 67.5 | (1.10) | (0.90) | (2.00) | 63.5 | (4.0) |
| Licenciado | 674.1 | (3.20) | 0.50 | (26.70) | 644.7 | (29.4) |
| Clasificados | 458.5 | (4.15) | 4.75 | (6.90) | 452.2 | (6.3) |
| | 1,200.1 | (8.45) | 4.35 | (35.60) | 1,160.4 | (39.7) |

La contratación de personal del 2015-16 se basó en un registro en las escuelas de Reynolds (excluyendo las escuelas charter) de 10,750 y la previsión de registro para el año 2016-17 es de 10,400. La reducción en el presupuesto consiste en una combinación de gastos de capital y gastos únicos y las reducciones de empleados a tiempo completo o FTE fuera de los salones de clases donde sea posible y finalmente las reducciones de FTE en los salones de clases con el propósito de adaptar las necesidades de las necesidades de registro previstas.

Las reducciones en FTE fueron hechas después de cuidadosa consideración y la colaboración con los directores de las escuelas y los líderes de los programas en un esfuerzo por mantener el equilibrio de los recortes en todo el presupuesto.

No hay propuestas ninguna posición nueva dentro del presupuesto propuesto mas allá de aquellas identificadas en Educación Especial y en Servicios a los Estudiantes.

Información sobre las proporciones Estudiante-maestro

Durante el otoño del 2012-2013 algunos salones de clases eran extremadamente grandes, particularmente en algunas escuelas primarias, donde se habían recortado empleados a tiempo completo o FTE basado en una previsión de una disminución en el registro. Los presupuestos del 2013-14 y 2014-15 incluían personal adicional para alcanzar la demanda de el aumento real y previsto en el registro y le permitió al Distrito responder con adicional FTE en aquellos lugares donde los números del registro previsto habían sido mayores.

La reducción del 2016-17 en FTE consiste principalmente en recortes fuera de los salones de clases. El presupuesto propuesto para el 2016-2017 incluye el personal necesario basado en el número de registros previstos con un énfasis en clases pequeñas de los grados K al 3. De cualquier forma los Directores tienen la autoridad sobre como los FTE se utilizan actualmente para poder cubrir las necesidades particulares de cada edificio. La siguiente tabla destaca las proporciones estudiante-maestro por escuela:

Reynolds School District Mensaje del Presupuesto 2016-2017

Reynolds School District #7
Escuelas Primarias Proporción Estudiante-Maestro
1 de julio, 2016 a 30 de junio, 2017

| Escuela | Maestros de Clases | | Estudiantes | Proporción Maestro/Estudiante |
|---|--------------------|--|--------------|-------------------------------|
| Alder Elementary | 20.0 | | 472 | 23.60 |
| Davis Elementary | 18.0 | | 461 | 25.61 |
| Fairview Elementary | 15.0 | | 382 | 25.47 |
| Glenfair Elementary | 22.0 | | 570 | 25.91 |
| Hartley Elementary | 21.5 | | 502 | 23.35 |
| Salish Ponds Elementary | 19.0 | | 477 | 25.11 |
| Scott Elementary | 18.0 | | 475 | 26.39 |
| Sweetbriar Elementary | 16.0 | | 424 | 26.50 |
| Troutdale Elementary | 17.0 | | 422 | 24.82 |
| Wilkes Elementary | 18.0 | | 457 | 25.39 |
| Woodland Elementary | 18.0 | | 477 | 26.50 |
| Total | 202.5 | | 5,119 | |
| Porcentaje de la Proporción Estudiante-Maestro | | | | 25.33 |

El porcentaje de la proporción estudiantes-maestro de las escuelas primarias de RSD es: 25.33 : 1

Reynolds School District #7
Escuelas Secundarias Proporción Estudiante-Maestro
1 de julio, 2016 a 30 de junio, 2017

| Escuela | Maestros de Clases | | Estudiantes | Proporción Estudiante-Maestro |
|---|--------------------|--|--------------|-------------------------------|
| HB Lee Middle School | 26.5 | | 785 | 29.62 |
| Reynolds Middle School | 28.0 | | 925 | 33.04 |
| Walt Morey Middle School | 22.1 | | 610 | 27.60 |
| Reynolds Learning Academy (East & West) | 13.8 | | 242 | 17.54 |
| Reynolds High School (All Programs) | 87.5 | | 2786 | 31.84 |
| Total | 177.9 | | 5,348 | |
| Porcentaje de la Proporción Estudiante-Maestro | | | | 27.93 |

El porcentaje de la proporción estudiantes-maestro de las escuelas secundarias de RSD es:: 27.93 : 1

CONCLUSION

Este documento presupuestario refleja el esfuerzo consciente para continuar con la practica de mantener el equilibria inicial de las fondos en el transcurso del ultimo afio para su uso en las compras de (mica vez, mientras que se ajustan las niveles de dotacion de personal para que coincida con la disminucion de la matricula proyectada. El documento del presupuesto 2016-17 se beneficia de su saldo, asf como una infusion de una sola vez de las fondos de prestamos para bienes de capital y necesidades de las lugares, y es esencial para seguir utilizando las ingresos del afio actual para las gastos del afio en curso y acceder al saldo del fondo o reserva solo para aquellas necesidades de una sola vez o para compensar el aumento de las castes fijos en el corto plaza.

El presupuesto 2016-17 utiliza \$ 817,337 de las reservas de efectivo del Distrito, incluyendo \$ 1.9 millones en costos de una sola vez para las bienes de equipo de transporte y mejoras en el lugar. El saldo de las fondos no asignados final proyectado de \$ 6,47 millones de dolares representa el 5,0% del total de las recursos del Fonda General 2016-2017, incluyendo las recursos del prestamo, que esta en acuerdo con la polftica la Junta Directiva. Ademas, el proyecto de presupuesto incluye un saldo de contingencia de \$ 1millon.

Incluso en un momenta de mfnimos incrementos de las fondos estatales y un descenso sostenido de la matrfrula, este documento apoya la mision y las metas del Distrito para un programa educativo de calidad, un ambiente de aprendizaje seguro para nuestros estudiantes, y las recursos para continuar para atraer y mantener una alta calidad en el personal.

Me gustarfa reconocer el trabajo de todo el equipo de liderazgo de Reynolds y personal de finanzas del Distrito, en particular par sus horas de trabajo en la planificacion, la proyeccion y la compilacion del documento sobre el presupuesto 2016-17.

Respetuosamente,

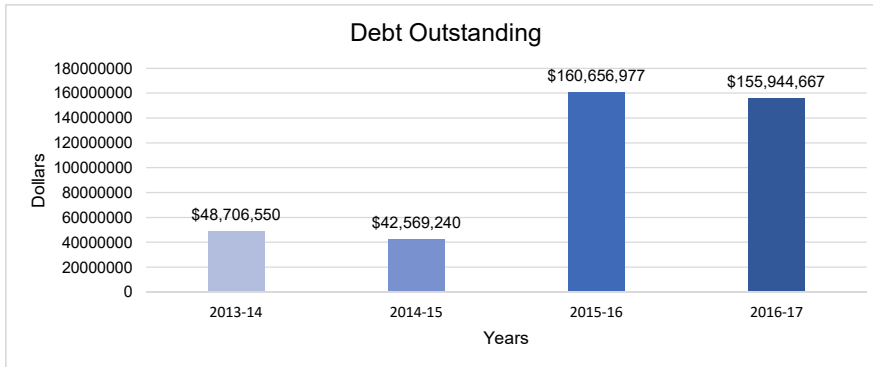


Dr. Linda L. Florence
Superintendente
Reynolds School District

DEBT SERVICE SUMMARY

Due to the generosity of the citizens of Reynolds School District, the General Obligation Bond Measure passed in May 2015. 2016-2017 is the first year of construction bond projects.

| Loan Year | Maturity Date | Purpose of Debt | Fund | Original Principal | 2016-2017 | | |
|---------------|---------------|---------------------------------------|------|-----------------------|----------------------|-----------------------|-----------------------|
| | | | | | Annual Payment | Balance at 7/1/16 | Balance at 6/30/17 |
| 2002 | 2018 | Technology Improvement | 100 | 2,100,000.00 | 122,310.00 | 366,930.00 | 244,620.00 |
| 2005 | 2020 | Improvement of School Facilities | 300 | 32,500,000.00 | 4,786,750.00 | 17,735,000.00 | 13,835,000.00 |
| 2010 | 2035 | Land and Improvements | 400 | 23,850,000.00 | 1,642,437.50 | 20,090,000.00 | 19,400,000.00 |
| 2015 | 2036 | School Building Improvements | 315 | 122,945,047.40 | 3,988,650.00 | 122,465,047.40 | 122,465,047.40 |
| 2016 | 2031 | Improvement of School Facilities | 417 | 4,000,000.00 | - | - | 4,000,000.00 |
| 2016 | 2026 | Classroom Addition and Transportation | 419 | 2,000,000.00 | - | - | 2,000,000.00 |
| Totals | | | | 187,395,047.40 | 10,540,147.50 | 160,656,977.40 | 155,944,667.40 |

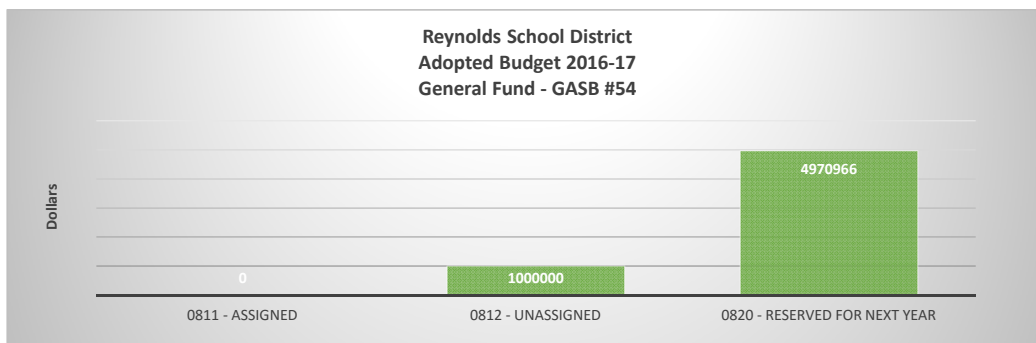


Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue charges to other funds. Payments on refunding bonds are made by the General Fund and Capital Project Fund. Payments on Qualified Zone Academy Bonds will begin in 2017-18 and will be paid out of the General Fund.

PROPERTY TAX

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|-------------------|-------------------|-------------------|-----------|
| Assessed Value in Billions | 5.294 | 5.631 | 5.766 | ** |
| Real Market Value (M-5) in Billions | 7.656 | 8.342 | 8.981 | ** |
| Property Tax Rate Extended: | | | | |
| Operations | 4.4626 | 4.4626 | 4.4626 | ** |
| Debt Service | 1.5562 | 1.3514 | 1.5075 | ** |
| Total Property Tax Rate | 6.0188 | 5.814 | 5.97 | ** |
| Total Taxes Imposed | 30,004,478 | 30,932,707 | 32,650,821 | ** |
| Measure 5 Loss | -409,860 | -178,363 | -139,372 | ** |

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:

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.

Assigned: Amounts intended to be used for additional FTE pending on actual enrollment.

Unassigned: Amounts available for any unplanned and foreseen purposes.

Reserved for Next Year: Amounts set aside for next year and NOT available in current year.

Ngày 5 tháng 5, 2016

THÔNG CÁO VỀ NGÂN SÁCH 2016-17

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 tài niên. Thông cáo 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 2016-17.

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 giới hạn của thuế bất động sản được ban hành trong Giải Pháp 5, và sau đó là Giải Pháp 47 và 50 đã 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 tuyển sinh và thành phần học sinh, xác định số tiền mỗi sở giáo dục sẽ nhận từ Quỹ Trường Học Tiểu Bang để bù vào sự chênh lệch giữa thu nhập (thuế bất động sản) địa phương của sở và công thức tài trợ công bằng. Sự thay đổi này ảnh hưởng đến phương cách tài trợ cho các trường công lập, làm cho các trường 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.

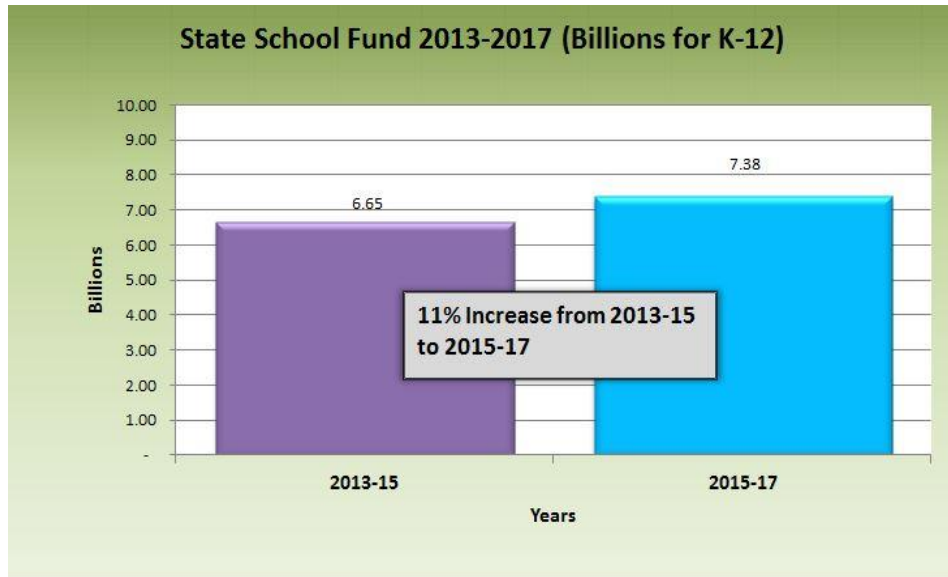
Kể từ khi kinh tế suy giảm năm 2008 và phục hồi chậm chạp, việc thu thuế thu nhập và thuế bất động sản đã và đang tăng trưởng từng bước. Điều này cho phép tiểu bang chi tiêu rộng rãi hơn cho những chương trình công cộng. Tuy nhiên, việc chi tiêu rộng rãi hơn cho giáo dục K-12 của tiểu bang không nhất thiết thể hiện sự tăng trưởng thu nhập địa phương cho các sở giáo dục.

Toàn cảnh thu nhập K-12

Ngân Sách Giáo Dục đối chiếu với Ngân Quỹ Trường Học K-12 của Tiểu Bang

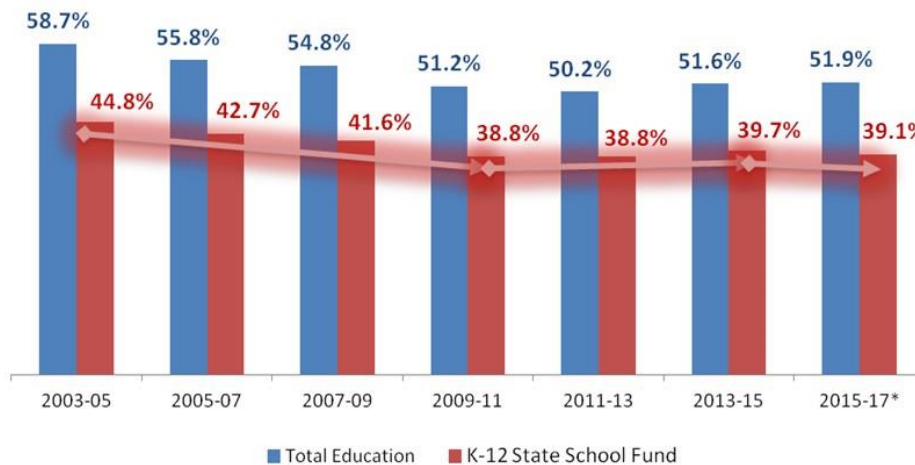
Lịch sử cho thấy phần tài khoản tiểu bang dành cho K-12 đã sụt giảm đều đặn 8 năm qua, kể từ tài khoá 2003-2005. Giữa các tài khoá 2003-05 và 2011-13, khoản chỉ định cho Ngân Quỹ Trường Học K-12 đã giảm từ 44,8% trong tổng ngân sách tiểu bang xuống còn 39,1% trong tổng thu nhập tiểu bang, khoản giảm là 5,7%. Ngân sách năm 2015-2017 được thông qua bởi tiểu bang hứa hẹn việc gia tăng trong khoản chi tiêu cho giáo dục lên đến mức 7,38 tỉ đồng, so với 6,65 tỉ đồng trong năm 2013-2015. Tuy nhiên, một khi tiểu bang thông qua sách nó sẽ bao gồm những khoản cắt giảm thêm vào chi tiêu để phát ra cho những chương trình riêng và những học bổng cạnh tranh trong tài khoá. Vì lý do đó, nó không tương xứng với khoản gia tăng thật sự trong số tiền trả trực tiếp về sở giáo dục cho mỗi học sinh.

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 11% so với tài khóa 2013-15. Trước mắt, đây là một tin tốt lành cho các trường học.



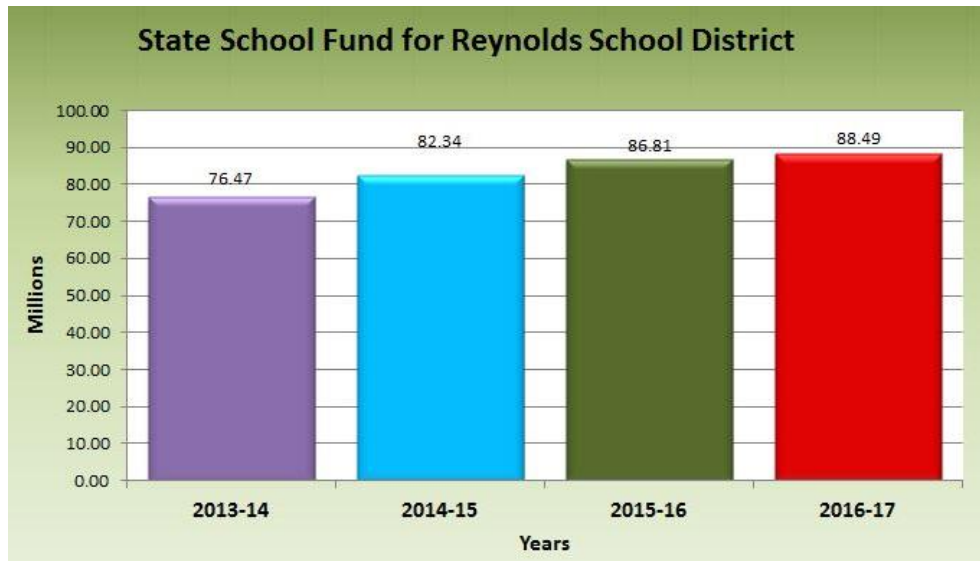
Tuy nhiên, tổng ngân sách 2015-17 của tiểu bang lại giảm phần dành cho K-12. Tỷ lệ của K-12 trong ngân sách thật ra giảm từ 39.7% còn 39.1%. Điều này có nghĩa là giáo dục K-12 không nhận được phần tăng tương xứng trong nguồn tài chính gia tăng của tiểu bang khi nền kinh tế tăng trưởng.

Education's Share of the State Budget, 2003-05 to 2015-17

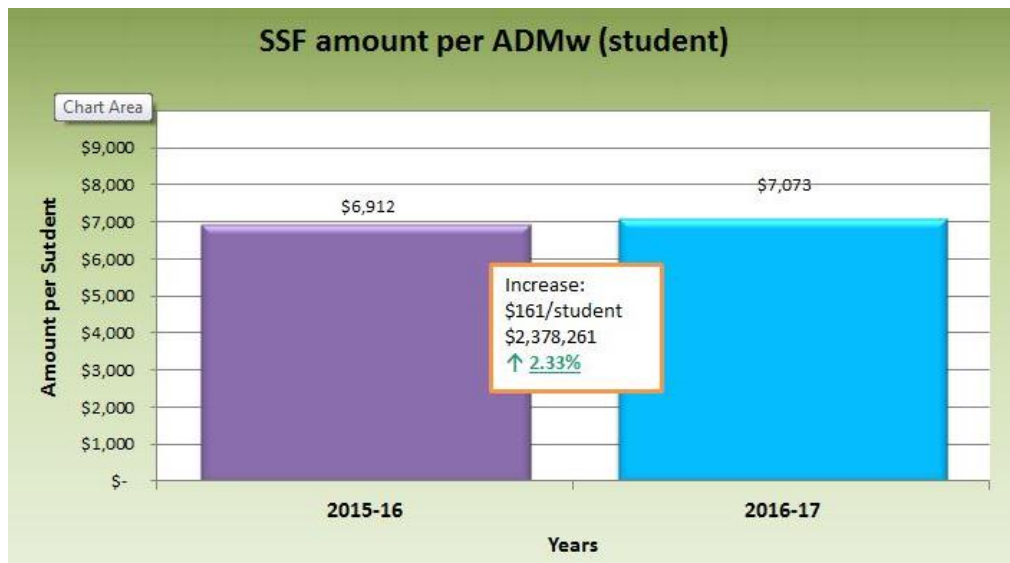


Chi tiêu tiểu bang trong tài khóa 2015-2017 không tương ứng với khoản chi định điển hình dành cho Quỹ Trường Học Tiểu Bang trải đều ra trong hai năm này, với 49% số chi tiêu trong năm đầu và 51% số chi tiêu trong năm thứ hai. Hệ phương pháp 49/51 được áp dụng để công nhận rằng những chi phí cho các sở giáo dục trong năm thứ hai của tài khóa được phỏng đoán sẽ cao hơn năm đầu, do bởi những gia tăng trong chi phí hợp đồng nhân công, dịch vụ và nguồn cung cấp. Ngân sách 2015-17 được chi trả ban đầu ở mức 50%/50%, và sau đó

một khoản tiền 118 triệu đồng được bổ sung vào ngân sách 2016-17 của quỹ tiểu bang. Khoản bổ sung cho năm thứ hai dẫn đến việc gia tăng thu nhập cho mỗi học sinh. Tuy nhiên, khoản gia tăng thu nhập vẫn không bắt kịp khoản gia tăng trong những chi phí của sở.



Trong khi mức chi tiêu của Quỹ Trường Học Tiểu Bang (SSF) tăng 11% trong suốt tài khoá 2013-15, nó bao gồm những khoản cắt giảm cho tiểu bang. Điều này dẫn đến số gia tăng chỉ có 2,3% cho mỗi học sinh của Reynolds.



Dự đoán ngân sách tiểu bang trong tháng 2 năm 2016 cho thấy rằng số dư dự trữ của tiểu bang là 375,5 triệu, cộng thêm số dư cuối kỳ của tổng ngân sách đã đề án là 385,5 triệu. Hơn nữa, việc này tương trình rằng khoản thu nhập thuế liên hiệp công ty được phỏng đoán sẽ vượt trội hơn ngưỡng kích thích 2%, tạo ra kích thích 34,3 triệu, và theo quy chế, khoản này sẽ dành để chi tiêu cho K-12 trong suốt tài khóa 2017-19. Ngân quỹ bổ sung

này có thể sẽ giúp ích cho nền giáo dục và sở giáo dục trong năm 2017-19.

SSF Amount Per ADMw (Student)



Thu Nhập theo Công Thức Người Nghèo

Bắt đầu từ niên khóa 2014-15, ngành lập pháp đã thay đổi công thức chi tiêu trong việc tính toán quỹ người nghèo. Điều này dẫn đến một tác động tích cực ngắn hạn lên Sở Giáo Dục Reynolds. Tin tốt là những dữ liệu thống kê lỗi thời của năm 2000 không còn được sử dụng để phân bổ chi tiêu cho học sinh nghèo, và quỹ người nghèo mà sở thu nhận được dựa trên một phương pháp tính toán để nỗ lực dự liệu cho những cá nhân có hoàn cảnh khó khăn trong địa hạt chúng ta. Nhưng không may, công thức mới sử dụng Dự Toán Thu Nhập Thấp Trong Phạm Vi Nhỏ (SAIPE) của tháng 12 như đã xuất bản mỗi năm bởi Cục Thống Kê Mỹ. Dự toán này có vẻ như không kể đến số học sinh vô gia cư được đưa từ ngoài địa hạt vào để học tại Reynolds trong khi họ sinh sống ở những địa hạt khác. Việc này dẫn đến sự giảm sút trong quỹ người nghèo cho Reynolds trong năm 2015-16, và cũng ảnh hưởng đến thu nhập của năm 2016-17.

Tuyển sinh

Sở Giáo Dục Reynolds đã trải qua một sự tăng trưởng đều đặn trong bình quân số hội viên học sinh hằng ngày (ADM) và những khoản thu nhập tương ứng có liên quan chặt chẽ đến số tuyển sinh từ năm 2012-13. Niên khóa 2012-13 đánh dấu năm đầu tiên mà tiểu bang chi trả cho 1.0 ADM (mẫu giáo toàn ngày) cho các em học sinh mẫu giáo, đồng thời sử dụng những nguồn sẵn có trong việc nâng cao thành quả học sinh. Nhưng không may, do sự tài trợ hạn hẹp cho tỉ số mỗi học sinh, những nguồn tài chính bổ sung cho việc thi hành thêm những chương trình đã không được thực hiện như mong ước. Thêm vào đó, số tuyển sinh vào các chương trình của Reynolds (không tính các đặc quyền) đã giảm sút hẳn trong năm 2015-16, làm ảnh hưởng tức thời đến tổng thu nhập SSF khi nó liên quan đến việc tuyển sinh.

Mô hình Quỹ Trường Học Tiểu Bang cho việc ổn định chi tiêu đã không được xem xét, và không có một hệ thống nào được đưa ra để giải thích cho sự thay đổi trong số ADM cho lớp mẫu giáo toàn ngày. Công thức ổn định cho phép các sở giáo dục được nhận trợ giúp trong năm đầu tiên trải nghiệm việc suy giảm học sinh bằng cách lấy con số cao hơn của hai năm tuyển sinh, giữa năm nay (với số học sinh giảm sút) và năm ngoài. Điển hình là phương án này có hiệu quả cho các sở giáo dục, và cho phép thêm thời gian để điều chỉnh việc bố trí nhân viên và phí tổn ngân sách để đối phó với số tuyển sinh thấp hơn. Tuy nhiên, hệ thống này thất bại đối với

Sở Giáo Dục Reynolds trong năm 2015-16, bởi vì năm 2014-15 trước đó chỉ tính chỉ số tuyển sinh lớp mẫu giáo ở 0,5 hoặc phân nửa so với con số 1,0 trong năm 2015-16. Kết quả là những Sở với số tuyển sinh sụt giảm mất một khoản tiền chắc chắn, và tạo ảnh hưởng ngay lập tức lên thu nhập.

Những đề án tuyển sinh cho 2016-17 rất hạn hẹp, dự kiến là không có sự gia tăng tuyển sinh tính từ những con số tuyển sinh mùa xuân 2016 này của chúng ta.

DỰ THẢO NGÂN SÁCH CHO KẾ HOẠCH

Hội Đồng Giáo Dục Giáo Dục Reynolds thiết lập những mục tiêu ngân sách như sau cho việc hướng dẫn công trình lên kế hoạch và thực hiện chương trình 2016-17, đã được hoàn tất bởi Ban Điều Hành Sở. Một khi kế hoạch đã định, ngân sách được chuẩn bị để trang trải cho việc thi hành kế hoạch trên cơ sở tài chính cho phép.

Những Mục Tiêu Ngân Sách Hội Đồng Giáo Dục 2016-2017

Mục tiêu Hội đồng thứ 1: Thành tựu của học sinh

Ưu Tiên Ngân Sách:

- Hỗ trợ Kế Hoạch Hoạt động Hội Đồng Giáo Dục/Giám Đốc
- Kỳ vọng khả năng đọc thành thạo vào cuối năm lớp ba
- Mở rộng cơ hội cho vận động viên và các hoạt động thể thao
- Thiết kế và phát động việc quan tâm đến những đoàn thể trong trường
- Nâng cấp công nghệ để đáp ứng nhu cầu của những học sinh thiết bị số
- Mở rộng những chương trình học hỏi nâng cao và ngăn chặn bỏ học
- Tiếp tục đầu tư vào sách giao khoa hiện hành, văn bản điện tử, và/hoặc những tài liệu giảng dạy phù hợp với chu kỳ chấp thuận của tiểu bang.

Mục tiêu Hội đồng thứ 2: Tính công bằng

Ưu Tiên Ngân Sách:

- Hỗ trợ Kế Hoạch Hoạt động Hội Đồng Giáo Dục/Giám Đốc
- Tăng cường công tác bình đẳng để hỗ trợ các sáng kiến của sở
- Sắp đặt những nguồn tài chính cho Học viên Anh Ngữ (ELL) sao cho phù hợp với các dịch vụ ELL

Mục tiêu Hội đồng thứ 3: Trách nhiệm tài chính

Ưu Tiên Ngân Sách:

- Hỗ trợ Kế Hoạch Hoạt động Hội Đồng Giáo Dục/Giám Đốc
- Duy trì khoản 5% cho số dư quỹ cuối kỳ sẵn dụng cho mỗi chính sách Hội Đồng Giáo Dục
- Cung cấp môi trường học tập an toàn, sáng suốt và bền vững
- Thiết kế những cơ hội phát triển chuyên môn

Mục tiêu Hội đồng thứ 4: Giao Tiếp

Ưu Tiên Ngân Sách:

- Hỗ trợ Kế Hoạch Hoạt động Hội Đồng Giáo Dục/Giám Đốc
- Mở rộng các cộng tác có tính chất học thuật

Kế hoạch Thực hiện Mục tiêu và Hành động cho Năm 2015-2016 Của Hội đồng Trường và Giám đốc trong Tháng 10 Năm 2015

Trọng tâm của sở được miêu tả trong bốn Khu Vực Mục Tiêu để tiếp tục xác định những mục tiêu và kế hoạch hành động cho việc hoàn tất công tác và đo lường kết quả.

Thành tích của học sinh

- Thành tích học tập
- Phát triển học tập
- Tốt nghiệp

Trách Nhiệm Tài Chính

- Kế hoạch tài chính an toàn
- Môi trường học an toàn
- Kế hoạch cho những phương tiện phạm vi lâu dài

Giao Tiếp

- Kế hoạch giao tiếp toàn Sở
- Chiến lược hòa nhập

Tính Công Bằng

- Công bằng trong:
 - × Nguồn nhân lực,
 - × Dạy và học,
 - × Quá trình hoạt động,
 - × Giao tiếp, và
 - × Lãnh đạo Sở

Công thức Xây dựng Kế hoạch Ngân sách

Cũng như ba 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 khởi sự việc giải ngân thông qua việc họp riêng với nhân viên và các hiệu trưởng để thu thập ý kiến về yêu cầu của các trường và các bộ phận, ví dụ như yêu cầu về nhân viên, giáo cụ, kỹ thuật, tiện nghi; và mang thủ tục giải ngân xuống cấp 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 từ mỗi cơ sở và số học sinh tại đó vẫn tiếp tục được thu thập. Từ những kiến thức và phản hồi này, kế hoạch hành động cho năm 2016-17 được tổng hợp, và công việc bắt đầu bằng việc sắp xếp ngân quỹ 2016-17 vào kế hoạch, đặc biệt là theo hướng duy trì mục tiêu của Sở và Mục tiêu Ngân sách đã thông qua bởi Hội đồng Giáo dục.

**Mục tiêu Ngân sách của Hội đồng Giáo dục:
Thành tựu Học sinh**

Hỗ trợ Kế hoạch Hoạt động 2015-16 của Hội đồng Giáo Dục/ Giám đốc
Kỳ vọng khả năng 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 hoặc sẽ tiếp tục hỗ trợ cho kế hoạch, hoặc đã được đặt vào đề xuất ngân sách làm những điểm cần nhắc mới:

Ngân sách dành cho Giáo trình và Giảng dạy:

- Duy trì cơ cấu đọc viết K-12 và những cấu thành của nó, bao gồm một hệ thống đánh giá toàn diện và phát triển chuyên nghiệp để đảm bảo việc thi hành có chất lượng cao thông qua Khai vấn Chỉ thị được tài trợ bởi Tiêu Đề IA.
- Các ủy ban ở cấp tiểu học và trung học:
 - × hỗ trợ việc thi hành cơ cấu đọc viết ở trung học
 - × hỗ trợ việc thi hành cơ cấu toán học ở trung học
 - × tăng cường và tiếp tục thi hành có tổ chức việc Hưởng ứng Can thiệp
 - × nâng cấp cấu trúc và việc thi hành những chương trình ELD toàn Sở
 - × hỗ trợ sự phát triển và đánh giá giáo trình đa văn hóa K-12
 - × nghiên cứu thêm những tài liệu về việc thông qua giáo trình khoa học cho Mùa thu 2017
- Tu bổ chuyên môn những kỹ năng giảng dạy và cung cấp chương trình đặc biệt, bao gồm những khóa huấn luyện GLAD, SIOP, và Thực hành Toán học đang diễn ra thông qua Khai vấn Chỉ thị được tài trợ bởi Tiêu đề và Hội thảo Tiền Giảng dạy (PIC) hàng năm
- Phát triển chuyên môn trong các Tiêu chuẩn Nòng cốt Phổ biến của Tiểu bang, và Phạm vi và Chuỗi Sự kiện trong bốn lãnh vực nội dung cùng với việc Phát Triển Anh Ngữ (ELD) qua sự tài trợ của Tiêu Đề III
- Đề cao và tái tổ chức chương trình hòa nhập song ngữ tại trường Tiểu học Alder
- Tiếp tục chương trình TOSAs trong Ngân sách ELD để bồi dưỡng chuyên môn cho giáo viên, được tài trợ bởi Tiêu đề III
- Tiếp tục chi trả cho tài liệu
- Quỹ Tài năng và Năng Khiếu (TAG)

Ngân sách phục vụ học sinh:

Hỗ trợ việc thi hành hệ thống hỗ trợ đa tầng (MTSS) – về mặt học tập

- Hỗ trợ việc thi hành những thủ tục Hưởng ứng Can thiệp trong chương trình Dịch vụ cho Học sinh TOSAs, được tài trợ bởi trợ cấp IDEA

- Cung cấp huấn luyện trong việc thi hành tiếp tục những dịch vụ giáo dục đặc biệt

Giáo trình cho Môn Toán và Đọc

- Hỗ trợ việc dạy học có sử dụng giáo trình dựa trên nghiên cứu về môn đọc và toán, và sắp xếp ăn khớp với các Tiêu chuẩn Nòng cốt Chung của Tiểu bang để bổ sung thêm việc dạy học cho các em học sinh yếu
- Tiếp tục việc bồi dưỡng và huấn luyện chuyên môn được gắn kết trong giáo trình nòng cốt

Ngân sách cho Công nghệ:

- Thi hành Kế sách Công nghệ, tiếp tục nâng cao và tái thiết kế việc thu thập công nghệ và dữ liệu, báo cáo việc điều hành nhân sự để tăng cường tính hiệu quả, và đáp ứng những nhu cầu công nghệ của Sở
- Duy trì tỉ lệ học sinh và thiết bị 2:1 trong các lớp học K-6, cùng với những hệ thống không dây khi cần thiết
- Chương trình tài trợ công nghệ cho giáo viên để khuyến khích việc nâng cao công nghệ trong lớp học

Mở rộng Cơ hội cho các Vận động viên và Hoạt động Thể thao

- Tiếp tục chương trình ngoại khóa
- Cung cấp phương tiện chuyên chở đến các hoạt động ngoại khóa để mọi học sinh có thể tham gia
- Duy trì những hoạt động thể thao cho vận động viên trung học

Thiết kế và thúc đẩy những sáng kiến cho các Ủy ban Bảo trì Trường học

- Duy trì những chức vụ Phụ tá Hiệu trưởng tại các Trường Tiểu học Alder và Glenfair
- Duy trì chức vụ Phụ tá Hiệu trưởng chuyên trách Bảo trợ Nâng cấp Trường học tại Trường Tiểu học Margaret Scott
- Duy trì hợp tác với Quận Multnomah và ODE để được hỗ trợ thêm về Cố vấn và Nhân Viên Xã Hội
- Duy trì giám sát chặt chẽ trên xe bus học sinh để khuyến khích hành vi tích cực
- Tiếp tục những hội thảo về những thói quen am hiểu chấn thương thông qua Dự luật Bảo vệ Tuổi thơ của Quận Multnomah

Ngân sách Dịch vụ cho Học sinh:

Hỗ trợ việc thi hành hệ thống hỗ trợ đa tầng – những hỗ trợ về mặt xã hội/tinh thần như:

- Hỗ trợ việc thi hành những thủ tục Hưởng ứng Can thiệp và việc tiếp liên các dịch vụ giáo dục đặc biệt thông qua Dịch vụ cho Học Sinh TOSAs được IDEA tài trợ
- Hỗ trợ việc thi hành các Biện pháp Can thiệp Hành vi Tích cực toàn cơ sở và các Hệ thống Hỗ trợ được IDEA tài trợ và có huấn luyện viên cấp sở. (Vùng Xanh)
- Hỗ trợ việc thi hành các đội phản ứng cấp quận nhằm tạo liên kết với các dịch vụ thích hợp và hỗ trợ những học sinh có nhu cầu cao. (Vùng Đỏ)

Những Dịch vụ xung quanh

- Tiếp tục hợp tác với ODE và Quận Multnoma nhằm cung cấp:
 - × Chuyên viên trị liệu về sức khỏe tâm thần
 - × Huấn luyện viên Kỹ năng Hành vi
 - × Nhân viên Công tác Xã hội
 - × Ban nhân viên giảng dạy cho các em vô gia cư sống trong những khu tạm trú
 - × Nhân viên DHS tại Glenfair để tạo liên kết
 - × Những lớp kiến thức sâu sắc tập trung vào việc sử dụng rượu và chất gây nghiện

Tối ưu hóa Công nghệ nhằm Đáp ứng Nhu Cầu của những Học sinh Kỹ thuật số

- Duy trì mức 2:1 cho tỉ lệ học sinh và thiết bị K-6
- Tiếp tục mở rộng hệ thống không dây cho học sinh và những thiết bị khác thông qua chi phí tài trợ ERate

Mở rộng những Chương Trình Học hỏi Nâng cao và Ngăn chặn Bỏ học

Mục đích để tăng tỉ lệ tốt nghiệp cho mỗi học sinh, đặc biệt là trong những phân nhóm. Những điều sau sẽ tiếp tục hoặc đã và đang được chờ suy xét trong đề án ngân sách:

Giáo trình và Ngân sách Giảng dạy:

- Cơ hội Thăng tiến thông qua Quyết tâm Cá nhân (AVID) trong chương trình luyện đọc cấp cao đẳng
- Phục hồi tín dụng và cơ hội thứ hai nhằm tạo tín dụng ở cấp trung học thông qua chỉ đạo trên mạng và mặt đối mặt
- Khai vấn cho việc Huấn Luyện GLAD
- Chương trình Học Ngoại khóa cho tất cả học sinh lớp 6 – 3 ngày trong năm 2016-17
- Chương trình Lớp 9 có Tầm quan trọng
- Kế hoạch Học viện Lớp 9
- Mở rộng Khóa học Trung học Mùa hè ELD với sự tài trợ của Tiêu đề III
- Ngăn chặn đuổi học trong chương trình 6-12

Ngân sách phục vụ học sinh:

Hệ thống hỗ trợ đa tầng

- Cung cấp hỗ trợ dịch vụ cho các học sinh hội đủ hai điều kiện Giáo dục Đặc biệt và Học viên Anh Ngữ
- Tiếp tục tái cơ cấu những chương trình Giáo dục Đặc biệt cấp trung học và các dịch vụ bao gồm:
 - ✘ Các giáo viên có chứng chỉ đôi kèm với những môn trọng tâm – (Ví dụ như Giáo dục Đặc biệt môn toán, Anh ngữ, vận vận)
 - ✘ Các lớp học hành vi có cấu trúc để hỗ trợ cho những học sinh cần giáo dục đặc biệt và đòi hỏi được nâng đỡ thêm về hành vi
 - ✘ Giáo viên chuyển tiếp, tạo điều kiện cho những dịch vụ và mục tiêu chuyển tiếp trong giáo dục đặc biệt có thể đáp ứng những kết quả sau Trung học
 - ✘ Những ứng dụng có cơ sở nghiên cứu để giảm bớt đình chỉ học tập và đuổi học
 - ✘ Thực thi những ứng dụng phục hồi để giảm bớt đình chỉ học tập và đuổi học

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 Thông qua của Tiểu bang

Không có mục thông qua tài liệu trong Đề án Ngân sách 2016-17

Mục tiêu Ngân sách của Hội đồng Giáo dục:

Tính Công bằng

Hỗ trợ kế hoạch hoạt động 2015-16 của Hội đồng và Giám đốc

- Nâng cao thành tựu trong môn đọc và toán
- Nâng cao tiến bộ trong môn đọc và toán
- Nâng cao tỉ lệ tốt nghiệp

Tăng cường công bằng lao động để hỗ trợ những sáng kiến thuộc Sở như:

- Phát triển Sáng kiến Cá nhân – Chương trình Đường hướng Song ngữ và Nhóm Phối hợp ELD với các trường đại học đối tác thông qua trợ cấp Tiêu đề III
- Đào tạo Hưởng ứng trên phương diện Văn hóa
- Những Đội Công bằng – Những sáng kiến xây dựng trường học
- Phát triển những hệ thống dành cho việc đánh giá và chịu trách nhiệm trong Tính Công bằng
- Tiếp tục Hội thảo Công bằng Reynolds

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

- Mở rộng FTE nhằm hỗ trợ sĩ số học sinh
- Tiếp tục FTE để hỗ trợ những chương trình dành cho học sinh mới
- Duy trì huấn luyện viên GLAD/SIOP cho Khả năng Huấn luyện
- Tiếp tục thực thi chương trình GLAD cho K-6, đồng thời mở rộng những hệ thống giảng dạy được bảo lãnh cho các trường trung học
- Cân đối 96,4% khoản chi tiêu cho ELL của Quỹ Trường học Tiểu bang vào những hoạt động Hỗ Trợ ELL Trực tiếp, và 3,6% còn lại vào những hoạt động Hỗ trợ ELL Gián tiếp
- Tiếp tục chương trình ELL TOSA trong việc bồi dưỡng chuyên môn cho các giáo viên ELD và Ban Điều hành

Trường học thông qua bảo trợ của Tiêu đề III

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 sự tinh lọc tổng thể quá trình chuẩn bị ngân sách đều 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 thành những khoản chi trong ngân sách. Những khoản chi đặc biệt trong đề án ngân sách để có thể minh họa diễn tiến công việc trong trách nhiệm tài chính được nêu ra sau đây:

- Tăng cường việc áp dụng Biểu đồ Tài khoản ODE 2012 trong phạm vi đề án ngân sách sao 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 hỗ trợ có bằng toàn thời gian (FTE) xuống từng bộ phận giảng dạy để nâng cao hiệu quả
- Điều động nhân viên FTE tới từng yêu cầu nhỏ nhất để vận hành mỗi cơ sở, dựa trên việc dự trù sĩ số tuyển sinh, theo dõi kích cỡ lớp, và cho phép sử dụng ngân sách dự phòng trong việc điều động nhân viên FTE bất cứ nơi nào cần đến, trong trường hợp sĩ số học sinh vượt quá mức dự trù theo sau 10 ngày học đầu tiên
- 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, nhằm tạo cơ hội cho các hiệu trưởng phân bổ thời khóa biểu của trường trên cơ sở nhu cầu dạy học thay vì dựa trên ngày giờ các giáo viên âm nhạc và thể dục có thể mặt ở trường, đồng thời cũng có lợi hơn trong việc xử lý những nhu cầu chuẩn bị thời gian cấp bằng
- Phân bổ phần tài trợ dự trù của thuế Nghệ thuật Portland tới bốn trường tiểu học hội đủ điều kiện là Alder, Glenfair, Margaret Scott và Wilkes, và tiếp tục gia tăng nhân viên FTE môn âm nhạc và nghệ thuật tại các trường này
- Tiếp tục trong việc bảo trì cơ sở và những ngân sách hoạt động nhằm dự thảo ngân sách cho kế hoạch cải tiến và các dự án cụ thể được hoàn thành dựa trên những đánh giá cơ sở và kế hoạch cơ sở tổng thể
- Tiếp tục tài trợ cho ngân quỹ nội thất, vật dụng, và trang thiết bị để thay thế những vật dụng đã gãy, xiêu vẹo, hoặc không thể sửa chữa trong các phòng học và cơ sở, để cải thiện tình trạng học và hoạt động của học sinh trong lớp học.
- Tiếp tục thay mới công nghệ cho những thiết bị đã không còn hoạt động trong tài niên.
- Tiếp tục đạt sự chấp thuận ERate hàng năm để giúp giảm từ 50% đến 90% chi phí điện thoại và kết nối mạng của Sở, cũng như việc mua sắm trang thiết bị chính yếu cho mạng lưới

- Bảo đảm những cuộc kiểm tra về việc sử dụng năng lượng hiệu quả ở các cơ sở, và sự cải tiến có chất lượng cho quỹ SB1149 của năm 2016-17

Duy trì 5% kết số cho Quỹ Tiền kho Sẵn dụng tương ứng với mỗi Chính sách Hội đồng

- Ngân sách bao gồm 5% kết số cho Quỹ Tiền kho Sẵn dụng

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

- Công tác Dự án tài trợ bởi Công trái
 - ✘ Bảo đảm rằng những dự án tiền sảnh sẽ khởi sự vào 2016-17, bao gồm máy thu hình an ninh và theo dõi
 - ✘ Việc bổ sung và tu bổ trường trung học sẽ được thiết kế, và những hoạt động xây dựng sẽ được thi công vào 2016-17
 - ✘ Ba dự án thay thế trường tiểu học sẽ được thiết kế và những hoạt động xây dựng sẽ được thi công vào 2016-17
- Công tác Dự án tài trợ bởi Tiền vay mượn
 - Chu trình thay thế xe buýt hàng năm và việc cải thiện địa điểm vận chuyển thông qua quỹ vay mượn sẽ tiến hành chung với việc trả nợ từ Vốn tài trợ Vận chuyển Tiểu bang
 - Những cải thiện về cơ sở, bao gồm sửa chữa và phục hồi mái nhà, tu bổ, và thay thế hệ thống HVAC qua việc sử dụng những tiến trình vay mượn không tiền lời QZAB cho việc cải thiện cơ sở hạ tầng
 - Công tác Dự án tài trợ bởi Quỹ Quốc gia
 - Thay thế dụng cụ nhà bếp tại nhiều địa điểm khác nhau
 - Các Dự án Đầu tư vào Quỹ chung
 - ✘ Nhân viên an ninh thuộc Sở
 - ✘ Duy trì những Nhân viên Tài nguyên Trường học tại mọi trường trung học thuộc Sở

Thiết kế những cơ hội bồi dưỡng chuyên môn

- Duy trì huấn luyện dạy học ở các cấp lớp K-8
- Tiếp tục thực thi GLAD and IRLA thông qua việc tài trợ cho nhân viên nội bộ
- Tiếp tục chương trình cấp bằng dạy Anh ngữ cho những Người nói Ngôn ngữ khác (ESOL) thông qua việc cộng tác với Trường Đại Học Marylhurst nhờ vào những tiêu chuẩn giải ngân học phí cho nhân viên và nguồn tài trợ Tiêu Đề III

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 nhanh, quản lý giỏi, và tận tụy vì thành tựu của học sinh. Đề án ngân sách bao gồm những điều sau:

- Truyền tải thông tin
- Giao tiếp đều đặn với các nhà tài trợ
- Chiến dịch tạo hình tượng tích cực

Để phát triển sự tăng cường khả năng 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
- Liên hệ với truyền thông

Để phát triển khả năng tham gia vào những hoạt động ở trường và sở, với mục đích đáp ứng nhu cầu của học sinh và gỡ bỏ rào cản đến thành công của học sinh. Đề án ngân quỹ này bao gồm việc tăng cường khả năng gia nhập cộng đồng

Mở rộng các đối tác học đường của Sở

- Tiếp tục chương trình SUN ở các trường tiểu học Fairview, Hartley, Salish Ponds, Wilkes, và Woodland, và các trường trung học cấp 2 và 3 Walt Morey và Reynolds
- Tiếp tục dịch vụ Cao đẳng Khả thi
- Tiếp tục chương trình Trung học Cấp 2 với trường Cao đẳng Cộng Đồng Mt. Hood
- Tiếp tục chương trình phụ đạo Raider to Raider qua tài trợ của Tiêu Đề III
- Mở rộng Dự án Dẫn đường tại trường trung học cấp 2 HB Lee và trung học cấp 3 Reynolds

Tiếp tục những dịch vụ được tặng cho chương trình ngoại khóa như:

- Chương trình SUN tại các trường tiểu học Alder, Glenfair và Davis và Trường Trung Học Cấp 2 HB Lee
- Câu lạc bộ Boys & Girls tại Trường Tiểu Học Margaret

Ngân sách giả định

Quỹ tổng quát

Kế hoạch phục vụ của Sở năm 2016-17 dựa trên một số giả định về thu nhập. Nguồn thu lớn nhất của Sở đến từ Quỹ Trường học Tiểu bang, và được xác định trên việc dự trù số tuyển sinh vào Sở và dự trù chi phí chuyên chở. Cho đến ngày viết bản tin này, dự đoán của Sở về thu nhập và những nguồn tài chính mà Sở có thể sử dụng trong năm 2016-17 được dựa trên những giả định thu nhập sau đây:

- Chỉ số Thu nhập Trung bình của Sở (ADMw) cho 2016-17 dự trù là 15.261,20, tương ứng với số tuyển sinh thấp và đồng nhất với chỉ số ADMw hiện hành của năm 2015-16 là 15.261,20.
- Ước đoán việc phân bổ Quỹ Trường học Tiểu bang được dựa trên Ngân sách Tài khóa là 7,4 tỷ, con số đã được xác định để hỗ trợ nền giáo dục K-12 toàn tiểu bang trong tài khóa 2015-2017. Do những lần phân bổ dành riêng cho Tiểu bang trong năm 2016-17, năm chi tiêu thứ 2 sẽ được trả một khoản là 50,8% của ngân sách Quỹ Trường học Tiểu bang. Dựa trên dự tính số tuyển sinh của Sở và mức chi tiêu của Tiểu bang, Sở Giáo Dục Reynolds ước đoán con số các nguồn thu nhập từ Quỹ Trường học Tiểu bang là 88,4 triệu cho năm 2016-17.
- Ước tính thu nhập thuế bất động sản mà Sở thu được trong suốt năm 2016-17 là 24,2 triệu, và được căn cứ trên chỉ số tăng trưởng 3,5% và tỉ lệ thu vào 95,1% như đã được ước tính bởi Sở Thuế Vụ Oregon.
- Kết số Quỹ Chung ban đầu, sau khi đã xem xét nguồn tài chính trong quy trình ngân sách, được ước tính sẽ là 8,29 triệu vào ngày 1 tháng 7 năm 2016.
- Dự đoán số đô la đã “quá cảnh” của Sở Dịch vụ Giáo dục Multnomah (MESD) trong năm 2016-17 được dựa trên những thay đổi trong việc lựa chọn kế hoạch dịch vụ.
- Sở sẽ tận dụng những quy trình vay mượn một lần có giá trị là 2 triệu đồng trong Quỹ Chung để trang trải cho việc thay thế xe buýt chuyên chở và cải thiện địa điểm cũng như cơ sở hạ tầng trong khu chuyên chở. Việc trả lại khoản nợ 2 triệu sẽ bắt đầu vào năm 2017-18, và sẽ được trả từ khoản giải ngân tài trợ chuyên chở của tiểu bang, bằng 70% tổng chi phí trả dần theo thời gian.

Những yếu tố đã áp dụng để đạt tổng số hội viên hoạch định là 15,698.23 đã được ghi chú trong bảng dưới đây, dựa trên phân bố sĩ số học sinh Reynolds hiện thời, sự thay đổi trong sĩ số những Học viên Anh ngữ (ELL) đã được xác nhận, và sự hụt giảm trong sĩ số học sinh giáo dục đặc biệt ra khỏi trường năm 2016 so với con số dự trù học sinh giáo dục đặc biệt nhập trường năm 2016-17.

| 2016-2017 Enrollment Projections | | | | | | | |
|----------------------------------|--------|-----------------|--------|--------|-----|--------|------------------|
| | Weight | Reynolds Proper | MLA | RAA | ACE | KNOVA | Weighted Totals |
| ADMr (Students) | 1.00 | 10,401.57 | 459.00 | 210.00 | - | 388.00 | 11,458.57 |
| ESL | 0.50 | 2,903.00 | 9.00 | 6.00 | - | 103.00 | 1,510.50 |
| Pregnant/Parenting | 1.00 | 12.00 | | | | | 12.00 |
| IEPs Capped 11% | 1.00 | 1,258.02 | | | | | 1,258.02 |
| IEP Over 11% Cap | 1.00 | 194.80 | | | | | 194.80 |
| Unfunded IEP | - | 292.18 | | | | | - |
| Poverty | 0.25 | 3,223.24 | | | | | 805.81 |
| Foster Care | 0.25 | 86.00 | | | | | 21.50 |
| | | | | | | | |
| Totals | | | | | | | 15,261.20 |

Bất kể tổng số tuyển sinh theo công thức chi tiêu, trong khoản 15,261.20 học sinh dự trù, chỉ có 11,458.57 thật sự được nhận dịch vụ. Con số đó được hiển thị trên bảng dưới đây trong mục "ADMr", còn gọi là Tỷ số Thành viên Trung bình hằng ngày. Dự trù là không có sự tăng trưởng trong năm 2016-17

| Recent Enrollment Data Including Charters | | | | | |
|---|----------------------------|----------------------------|------------------------------|---------------------------|-------------------|
| | 2013-2014 Weighted Actuals | 2014-2015 Weighted Actuals | 2015-2016 Weighted Estimates | 2016-2017 Weighted Totals | Change in 2016-17 |
| ADMr (Students) | 11,028.79 | 11,019.69 | 11,468.01 | 11,458.57 | (9.44) |
| ESL | 1,320.13 | 1,394.70 | 1,524.92 | 1,510.50 | (14.42) |
| Pregnant/Parenting | 6.83 | 6.34 | 11.08 | 12.00 | 0.92 |
| IEPs Capped 11% | 1,213.01 | 1,211.45 | 1,261.48 | 1,258.02 | (3.46) |
| IEP Over 11% Cap | 229.60 | 206.10 | 194.80 | 194.80 | - |
| Unfunded IEP | - | - | - | - | - |
| Poverty | 573.16 | 818.78 | 779.41 | 805.81 | 26.40 |
| Foster Care | 24.50 | 14.25 | 21.50 | 21.50 | - |
| | | | | | |
| Totals | 14,396.02 | 14,671.31 | 15,261.20 | 15,261.20 | (0.00) |

Những báo cáo cuối cùng về con số thật sự sau khi điều chỉnh được nhận vào tháng 5 của niên khóa sau năm kết nạp. Ví dụ như, bản báo cáo hợp nhất sau cùng cho việc chi tiêu và kết nạp của năm 2014-15 được nhận vào tháng 5 năm 2016.

Quỹ Phục vụ Dinh Dưỡng

Ngân quỹ này dựa vào số dự trữ cùng với tỷ lệ miễn giảm tiền ăn hiện thời cho năm tới. Ngân quỹ dự trữ sẽ bao gồm một khoản tăng nhẹ trung bình là 0,10 đồng cho mỗi bữa ăn được trả tiền 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 việc dự trữ giảm sút ngân sách trong những chương trình Title, IDEA và Quỹ Phát triển Trường học. Ngân sách này phản ánh con số dự trữ mức thu nhập và chi phí tài trợ của năm 2016-17, cũng như dự trữ sẽ được sử dụng từ ngày 1 tháng 7 đến ngày 30 tháng 9 do những nguồn tài trợ chỉ hoạt động trong tài niên từ ngày 1 tháng 10 đến ngày 30 tháng 9.

Quỹ Công Trái (Quỹ 415)

Những nguồn tài chính được dựa trên việc dự trữ chuyển mới các khoản công trái còn lại từ việc bán công trái vào tháng 8 năm 2015, cũng như số lãi thặng dư trong 2016-17. Tính cho đến nay, chỉ có 2 triệu đồng trong số 125 triệu đồng công trái ủy quyền đã được bán.

Cải tiến Trường học Trọng điểm (Quỹ 417)

Những nguồn tài chính có cơ sở từ một khoản vay mượn không tiền lời gọi là Công trái Học viện cho vùng hội đủ điều kiện (QZAB); khoản này được tiểu bang Oregon chấp thuận cho việc cải tiến cơ sở hạ tầng giáo dục. Ngân sách phản ánh 4 triệu đồng đang trong quá trình được chấp thuận nhằm đem ra sử dụng khi tiểu bang Oregon bán công trái.

Chi Phí Dự Trữ

Quỹ tổng quát

Kế hoạch phục vụ của Sở 2016-17 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 khuôn khổ dự trữ nhân sự dựa trên sự đánh giá toàn diện về việc phân bổ nhân sự trong khắp các nhóm nhân công, bộ phận, và các trường để sắp xếp kế hoạch 2016-2017 với điểm nhấn là các mục tiêu của Hội đồng và Giám đốc, và những mục tiêu tổng thể của Hội đồng về ngân sách. Thêm vào đó, việc xem xét mức độ phân bổ nhân lực làm nền tảng cho việc điều chỉnh chức vụ nhân viên sao cho ăn khớp với số tuyển sinh sụt giảm trong năm 2015-16, và dự trữ vẫn sẽ tiếp tục trong năm 2016-17.

Chi phí dự trữ của Sở được đề xuất sẽ vượt qua mức thu nhập dự trữ cho năm 2016-17 là 817.337 đô la. Con số này cho thấy việc thâm hụt vào quỹ dự trữ của Sở giảm xuống 32.663 đô la. Tuy nhiên, tổng số của các khoản chi tiêu một lần trong đề án ngân sách 2016-17 là 2,7 triệu. Điều này có nghĩa là một khoản 1,9 triệu trong thu nhập của năm nay đang được sử dụng cho những kinh phí một lần chứ không phải cho những kinh phí định kì.

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

- Nhân viên FTE cho số tuyển sinh vượt quá số dự trữ;
- 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 trữ ngoài thu nhập hiện thời đều tính trên những dự án chi trả

một lần cho giáo trình và giảng dạy, tu bổ cơ sở vật chất, công nghệ, đồ nội thất, và trang thiết bị, dụng cụ. Cũng như trường hợp của hai năm vừa qua, ngân sách 2016-17 không đề xuất việc sử dụng quỹ dự phòng cho những chi phí định kỳ như nhân công.

Cho đến ngày viết bản tin này, dự trù chi phí của Sở trong năm 2016-17 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 năm thứ hai của hợp đồng thành lập 2015-2018, và thể hiện sự tăng trưởng tỷ lệ Chống Lạm phát (COLA) là 2.5% cùng với phần tăng do kinh nghiệm.
- Ngân khoản dành để trả lương cho nhân viên phụ tá dựa trên năm thứ ba của hợp đồng thỏa thuận 2014-2017, và thể hiện sự tăng trưởng tỷ lệ COLA là 2% cùng với phần tăng do kinh nghiệm và bình quân 1.118 đô la trong khoản bảo hiểm tối đa hàng tháng tùy thuộc vào số năm làm việc
- Ngân khoản dành để trả lương cho nhân viên có bằng cấp sẽ dựa trên năm thứ ba của hợp đồng thỏa thuận 2014-2017 và thể hiện sự tăng trưởng tỷ lệ COLA là 2,5% cùng với phần tăng do kinh nghiệm từ 1,04% đến 1,956%.
- Hội đồng Quỹ Hưu trí của Nhân viên Công lập (PERS) công bố tỷ lệ đóng góp cho hai năm tài khóa bắt đầu từ 1 tháng 7, 2015.
 - Tỷ lệ PERS của nhân viên hạng 1 và 2 là 6,51% - giảm so với 9,71% trong năm 2013-15
 - Tỷ lệ PERS của nhân viên Chương trình Hưu trí của Nhân viên Công lập Oregon (OSPRA) vẫn 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 10,6% áp dụng cho những nhân viên đủ tiêu chuẩn PERS để đáp ứng khoản trả công trái hàng năm
- Những chi phí khác về nhân lực của chủ lao động dựa trên giả định 7,65% FICA, tỷ lệ 1,7% - 6,83% cho luật Bồi thường Lao động, và quỹ tự tài trợ cho thất nghiệp 0,25%.
- Dự trù cắt giảm nhân viên FTE do việc sụt giảm thu nhập dựa trên số tuyển sinh và phân bổ nguồn tài trợ được thể hiện trong Đề án Ngân sách 2016-17. Những chức vụ trống do nhân viên nghỉ hưu hoặc từ chức được sử dụng mỗi khi có thể để tránh tình trạng sa thải vĩnh viễn.
- Ngân sách chi tiêu bao gồm cả niên khóa 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 2016-2017, đơn yêu cầu và các thủ tục kèm theo phải hoàn tất trong mùa xuân 2016. 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 150.000 USD cho 2016-2017

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. 2016-17 sẽ là năm thứ hai trong hợp đồng 5-năm 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, và được điều chỉnh sao cho phù hợp với nguồn tài chính chuyển ngân vốn đã sụt giảm đáng kể trong năm 2016-17. Ngân sách 2016-17 phản ánh năm thứ hai của Quỹ Cải thiện Trường học ba năm và ngân sách chuyển ngân sụt giảm bao gồm cả các nguồn tài chính và chi phí, cũng như một vài cắt giảm trong việc cấp thưởng. Nhìn chung, những thay đổi ngân sách từ năm này sang năm kia cho thấy ngân sách đã được dự thảo sụt giảm 29,1%, bao gồm sụt giảm chỉ số FTE là 8,12 hoặc là 9,83% nội trong phần Những Chương trình Liên bang.

Quỹ Công Trái

Những chi phí dựa trên văn bản dự trù năm 2016-17 cho đề án Tiền đình An ninh toàn Sở, chương trình mở rộng và nâng cấp trường trung học Reynolds, và việc thay thế các trường tiểu học Fairview, Troudale và Wilkes.

Cải tiến Trường học Trọng điểm (Quỹ 417)

Chi phí dựa trên những dự án Công trái Học viện cho vùng hội đủ điều kiện (QZAB) đã được chấp thuận, nhằm bao gồm những công trình lớn sửa chữa mái nhà và hệ thống HVAC tại những trường học hiện thời.

Dự trù Thay đổi Đối với Những Hợp đồng Trước đây

Năm 2012-13, Sở đã chọn và đưa ra chương trình Dịch vụ Đánh giá Tuổi thơ ấu (ECE) bằng cách sử dụng Quỹ Giải quyết đã được thông qua bởi Sở Dịch vụ Giáo dục Multnomah. Bắt đầu từ 2016-17, Sở đề xuất việc cộng tác giữa các dịch vụ ECE và Sở Giáo dục David Douglas nhằm nâng cao hiệu quả chi phí trong việc thực hiện chương trình.

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 2016-2017 dùng 817.337 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 con số 850.000 USD trong năm 2015-2016 như ghi chú trong bảng sau:

| GENERAL FUND BUDGETED SPEND-DOWN OF RESERVES | | | | | | |
|--|-----------|-----------|-----------|---------|---------|----------|
| 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| 3,065,032 | 3,926,000 | 6,654,722 | 1,941,539 | 860,537 | 850,000 | 817,337* |
| | | | | | | |
| <i>*Includes \$2 Million in One-Time Capital Loan Proceed Spending</i> | | | | | | |

Việc giảm ngân sách dự trù thâm thủng là kết quả của những quy trình vay mượn một lần để trang trải cho các trang thiết bị giao thông quan trọng và việc cải thiện vị trí cho năm 2016-2017, và số dư quỹ ban đầu vốn đã sụt giảm bởi thâm hụt thực tế của năm trước. Do đó, Sở chủ yếu đã chạm mức giới hạn để có thể tiêu khoản quỹ còn lại, và phải tuân thủ quy định giữ mức 5% số dư hữu dụng cuối kỳ do chính sách của Hội Đồng.

Sở vẫn tiếp tục đạt tới mục tiêu chỉ sử dụng thu nhập năm nay cho những chi phí định kì năm nay, bao gồm 1,9 triệu cho các chi chí một lần trong ngân sách năm nay, chủ yếu là từ vốn vay mượn. Sở vẫn đặt mục tiêu tiếp tục chỉ sử dụng quỹ bảo tồn cho những chi tiêu một lần, ví dụ như các phí tổn phi lao động.

Điều đình Ngân sách trong bối cảnh Số Tuyển sinh Suy giảm

Trong bối cảnh sĩ số tuyển sinh của Reynolds đang suy giảm (loại trừ những đặc quyền), đề án ngân sách 2016-17 phản ánh một sự sụt giảm tổng quát trong việc chi tiêu và bố trí nhân viên. Vượt qua những điều chỉnh trong việc tuyển sinh, ngân sách cũng phản ánh công sức đã bỏ ra để cung cấp mức biên chế bền vững cho chương trình Giáo dục Đặc biệt (SPED) gói gọn trong cùng một ngân sách đã bị sụt giảm. Điều này tất nhiên đã gây ra những cắt giảm sâu hơn nữa vào chương trình Giáo dục Phổ thông, là những khoản trang trải từ Quỹ Chung nhằm tài trợ các dịch vụ SPED khi không có hỗ trợ thông qua trợ cấp liên bang IDEA và, tuân thủ theo hướng dẫn của SPED, không thể bị loại bỏ. Quỹ Trường học Tiểu bang quy định mức tối đa về chi phí cho SPED và không bảo trợ tài chính cho Sở cho 292 học sinh có nhu cầu đặc biệt mà chúng ta sẽ tiếp nhận trong niên khóa 2016-17. Điều này dẫn đến việc thiếu hụt 2 triệu USD cho các dịch vụ cần thiết 2016-17.

Đề án ngân sách bao gồm những thay đổi sau trong việc bố trí FTE:

| *****DRAFT ***** FTE Totals - All Funds | | | | | | |
|---|-----------------|------------------|---------------|--------------|--------|--------|
| | 2015-16 Working | 2016-17 Proposed | | | Change | |
| | | SPED | Student Srvcs | Other Gen Ed | Total | |
| Administrative | 67.5 | (1.10) | | | 64.5 | (3.0) |
| Licensed | 674.1 | (3.20) | | | 644.7 | (29.4) |
| Classified | 458.5 | (4.15) | 4.75 | (7.81) | 453.6 | (4.9) |
| | | | | | | (37.3) |
| | | | | | | |

Việc phân bổ nhân viên cho niên khóa 2015-16 được dựa trên việc dự trù sĩ số tuyển sinh của trường Reynolds là 10.750 (loại trừ những đặc quyền), và sĩ số tuyển sinh 2016-17 được dự trù là 10.400. Suy giảm ngân sách bao gồm sự kết hợp của những chi tiêu một lần và quan trọng và việc cắt giảm nhân viên FTE khi có thể, và cuối cùng là cắt giảm nhân viên FTE ra khỏi lớp học nhằm đáp ứng nhu cầu tuyển sinh đã được dự trù.

Việc cắt giảm nhân viên FTE được quyết định sau khi đã suy xét chu đáo và hợp tác với các hiệu trưởng và

những người lãnh đạo chương trình trong nỗ lực duy trì sự cân bằng cắt giảm suốt trong ngân sách.

Đề án ngân sách không đề cử bất kì chức vụ nhân viên nào mới ngoại trừ những chức vụ được công nhận trong chương trình Dịch vụ cho Học sinh và Giáo dục Đặc biệt.

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 bao gồm việc bổ sung nhân viên sao cho đáp ứng được yêu cầu của số tuyển sinh gia tăng vốn đã được ước tính và thực hiện. Điều này cũng cho phép Sở được tăng nhân viên khi sĩ số ghi danh vượt quá dự trù.

Sự kiện suy giảm nhân viên FTE trong niên khóa 2016-17 chủ yếu gồm có những khoản cắt giảm bên ngoài lớp học. Đề án ngân sách 2016-17 bao gồm việc bố trí nhân viên dựa trên ước tính số tuyển sinh, trong đó nhấn mạnh con số học sinh trong lớp thấp hơn cho K-3. Tuy nhiên, các hiệu trưởng là người có quyền hạn trong việc sử dụng FTE nhằm hỗ trợ nhu cầu điển hình của mỗi trường. Ước đoán tỉ lệ học sinh và giáo viên theo vị trí được phác thảo trong bảng sau:

Reynolds School District #7
Elementary School Student–Teacher Ratio
July 1, 2016 to June 30, 2017

| School | Classroom Teachers | Students | Student-Teacher Ratio |
|--------------------------------|--------------------|--------------|-----------------------|
| Alder Elementary | 20.0 | 472 | 23.60 |
| Davis Elementary | 18.0 | 461 | 25.61 |
| Fairview Elementary | 15.0 | 382 | 25.47 |
| Glenfair Elementary | 22.0 | 570 | 25.91 |
| Hartley Elementary | 21.5 | 502 | 23.35 |
| Salish Ponds Elementary | 19.0 | 477 | 25.11 |
| Scott Elementary | 18.0 | 475 | 26.39 |
| Sweetbriar Elementary | 16.0 | 424 | 26.50 |
| Troutdale Elementary | 17.0 | 422 | 24.82 |
| Wilkes Elementary | 18.0 | 457 | 25.39 |
| Woodland Elementary | 18.0 | 477 | 26.50 |
| Total | 202.5 | 5,119 | |
| Average Student-Teacher | | | 25.33 |

Ratio The average student–teacher ratio for RSD elementary schools:

25.33 : 1

Reynolds School District #7
Secondary School Student–Teacher Ratio
July 1, 2016 to June 30, 2017

| School | Classroom Teachers | Students | Student-Teacher Ratio |
|--------|--------------------|----------|-----------------------|
|--------|--------------------|----------|-----------------------|

| | | | |
|--|--------------|-------------|--------------|
| HB Lee Middle School | 26.5 | 785 | 29.62 |
| Reynolds Middle School | 28.0 | 925 | 33.04 |
| Walt Morey Middle School | 22.1 | 610 | 27.60 |
| Reynolds Learning Academy (East & West) | 13.8 | 242 | 17.54 |
| Reynolds High School (All Programs) | 87.5 | 2786 | 31.84 |
| Total | 177.9 | 5348 | |
| Average Student-Teacher | | | 27.93 |

Ratio The average student–teacher ratio for RSD [secondary](#) schools: 27.93 : 1

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 2016-17 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 815.000 USD của ngân quỹ bảo tồn của Sở, bao gồm 1.9 triệu USD trong chi trả một lần cho việc nâng cấp trang thiết bị chuyên chở và cải thiện vị trí. Con số dự trù là 6,47 triệu USD trong số dư hữu dụng cuối kỳ thể hiện 5% của tổng số các nguồn thu nhập Quỹ Chung năm 2016-2017, bao gồm nguồn vay mượn, và đáp ứng được Chính sách Hội đồng. Thêm vào đó, đề án ngân sách bao gồm khoản dự phòng là 1 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 2016-17.

Trân trọng,



Dr. Linda L. Florence

Giám đốc

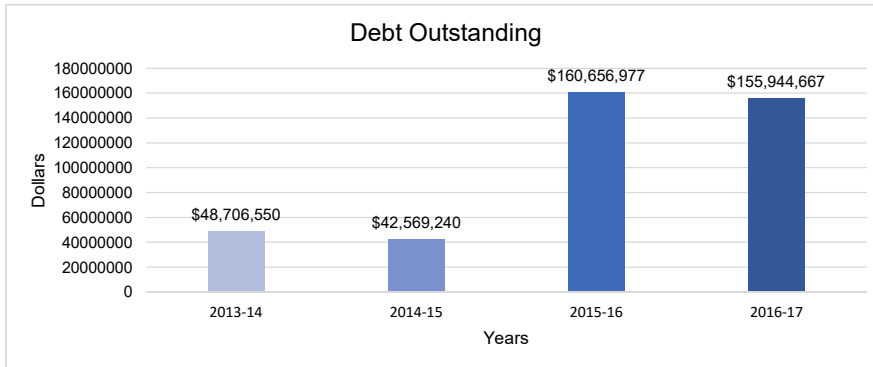
Sở Giáo dục Reynolds

Attachments: Debt Service
Property Tax
GASB #54

DEBT SERVICE SUMMARY

Due to the generosity of the citizens of Reynolds School District, the General Obligation Bond Measure passed in May 2015. 2016-2017 is the first year of construction bond projects.

| Loan Year | Maturity Date | Purpose of Debt | Fund | Original Principal | 2016-2017 | | |
|---------------|---------------|---------------------------------------|------|-----------------------|----------------------|-----------------------|-----------------------|
| | | | | | Annual Payment | Balance at 7/1/16 | Balance at 6/30/17 |
| 2002 | 2018 | Technology Improvement | 100 | 2,100,000.00 | 122,310.00 | 366,930.00 | 244,620.00 |
| 2005 | 2020 | Improvement of School Facilities | 300 | 32,500,000.00 | 4,786,750.00 | 17,735,000.00 | 13,835,000.00 |
| 2010 | 2035 | Land and Improvements | 400 | 23,850,000.00 | 1,642,437.50 | 20,090,000.00 | 19,400,000.00 |
| 2015 | 2036 | School Building Improvements | 315 | 122,945,047.40 | 3,988,650.00 | 122,465,047.40 | 122,465,047.40 |
| 2016 | 2031 | Improvement of School Facilities | 417 | 4,000,000.00 | - | - | 4,000,000.00 |
| 2016 | 2026 | Classroom Addition and Transportation | 419 | 2,000,000.00 | - | - | 2,000,000.00 |
| Totals | | | | 187,395,047.40 | 10,540,147.50 | 160,656,977.40 | 155,944,667.40 |

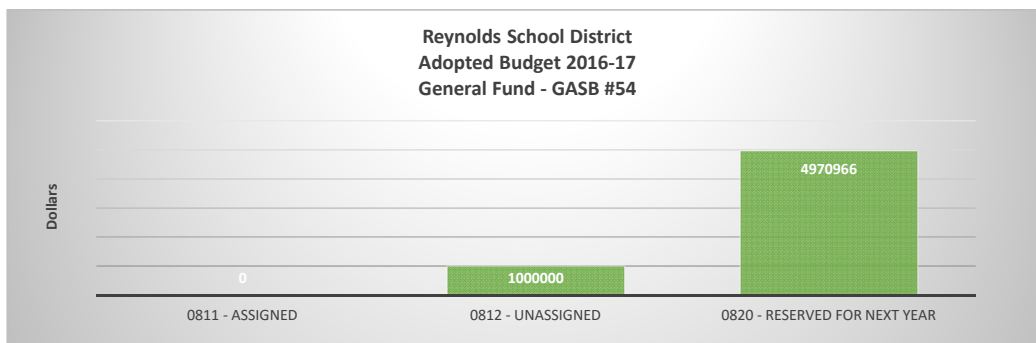


Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue charges to other funds. Payments on refunding bonds are made by the General Fund and Capital Project Fund. Payments on Qualified Zone Academy Bonds will begin in 2017-18 and will be paid out of the General Fund.

PROPERTY TAX

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|-------------------|-------------------|-------------------|-----------|
| Assessed Value in Billions | 5.294 | 5.631 | 5.766 | ** |
| Real Market Value (M-5) in Billions | 7.656 | 8.342 | 8.981 | ** |
| Property Tax Rate Extended: | | | | |
| Operations | 4.4626 | 4.4626 | 4.4626 | ** |
| Debt Service | 1.5562 | 1.3514 | 1.5075 | ** |
| Total Property Tax Rate | 6.0188 | 5.814 | 5.97 | ** |
| Total Taxes Imposed | 30,004,478 | 30,932,707 | 32,650,821 | ** |
| Measure 5 Loss | -409,860 | -178,363 | -139,372 | ** |

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:

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.

Assigned: Amounts intended to be used for additional FTE pending on actual enrollment.

Unassigned: Amounts available for any unplanned and foreseen purposes.

Reserved for Next Year: Amounts set aside for next year and NOT available in current year.

5 Мая, 2016

СООБЩЕНИЕ О БЮДЖЕТЕ

Бюджет, представленный в настоящем документе, представляет собой финансовый план Школьного Округа Рейнолдс. Он содержит оценки доходов и расходов, необходимых для поддержки программ, предлагаемых на район за один финансовый год. Это сообщение содержит справочную информацию о бюджетном процессе, разработки бюджета, а также использованных допущений и оценок. В общей сложности он демонстрирует план района, чтобы служить студентам Школьного Округа Рейнолдс в течении учебного 2016-17 года.

ДОХОД ШТАТА

За последние два десятилетия несколько гражданских инициатив изменили Орегоновские фонды народного образования начиная с Меры номер 5 в 1990 году. Ограничение налогов на имущество было принято в соответствии с Мерой номер 5 и более поздние меры номера 47 и 50 о первичном бремени оплаты за образования с садика по 12 классы местными налогоплательщиками в государственный Общий Фонд. Этот сдвиг привел законодательное собрание в 1991 году к тому, чтобы создать формулу уравнивания финансирования школы. Это формула финансирования, в значительной степени, основана на цифрах приёма студентов и студенческих демографией, определяет, сколько денег каждый Школьный Округ получит из Государственного Фонда школы, чтобы заполнить пробел между местным доходом (налоги на собственность) округа и цель уравнивания по формуле. Этот сдвиг повлиял на то, как средства предоставляются в государственные школы, что делает их более зависимыми от общей экономики штата Орегон. Когда экономика уменьшается и существует высокий уровень безработицы, государственные программы и услуги и их непосредственное влияние на школы, потому что основной источник государства доходов основывается на прибыли от налогов.

После экономического спада в 2008 году началось медленное восстановление, налоги на прибыль и налоги на имущество коллекции стали постоянно увеличиваться. Это позволило увеличить расходы государства на государственные программы; тем не менее, увеличение государственных расходов на обучения с 1 по 12 классы не всегда приводит к местным увеличениям доходов для школьных округов.

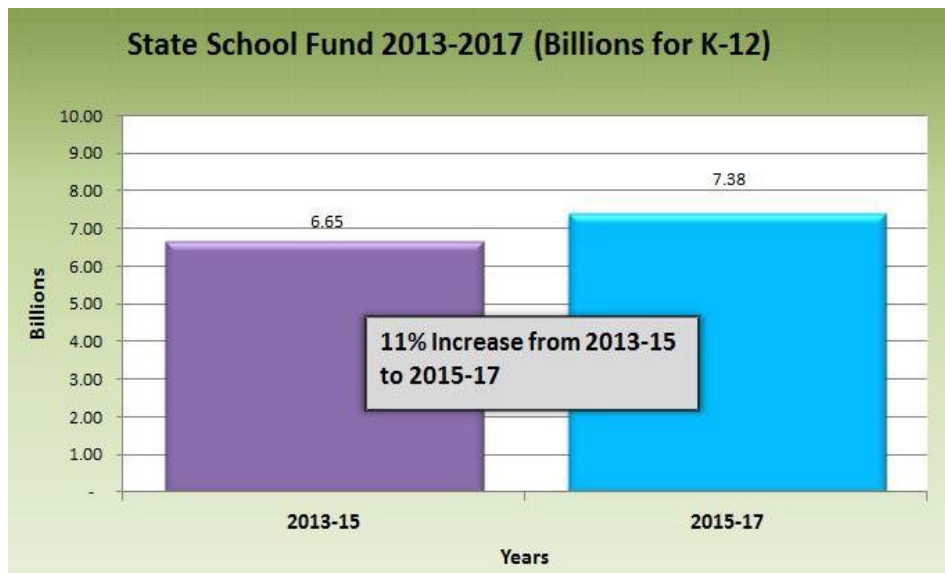
Картина Дохода сад-12

Сравнение Бюджета на Образования и Государственным Бюджетом для 1-12 классов

Исторически сложилось так, что доля государственного общего дохода для сад-12 классы, неуклонно сокращается в течение последних 8 лет, начиная 2003-2005 годов. Между 2003-05 и 2015-17 годами, Распределение Государственного Фонда школы сад-12 классы, снизилось с 44.8% от общего

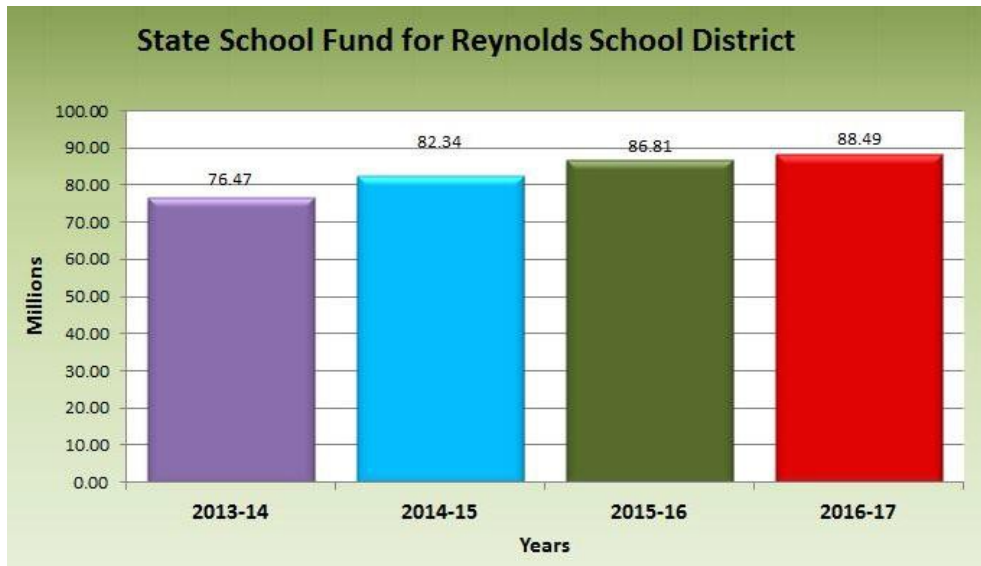
государственного бюджета до 39.1% от общего объема государственных доходов, произошло снижение на 5.7%. В 2015-2017гг бюджет Государства приняло обещанные меры по увеличению расходов на образование до уровня \$7.38 млрд по сравнению с \$6.65 млн в 2013-15гг. Государство приняло предоставленный бюджет, тем не менее, он включал дополнительные разделы для финансирования для конкретных программ и конкурсных грантов в течение двухгодичного периода, следовательно, увеличились прямые выплаты округов на каждого ученика, произошло пропорциональное увеличение.

Государственный бюджет на 2015-17 гг, на данный момент увеличивает расходы для сад-12 классов на государственном уровне на 11% по сравнению с 2013-15 двухлетие. На первый взгляд, это была хорошая новость для сад-12 классов школы.

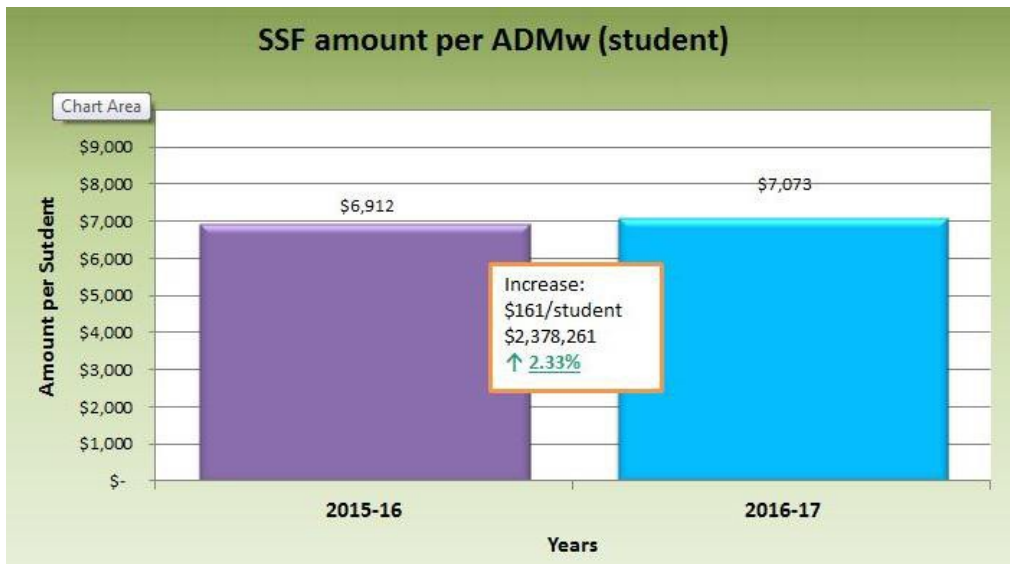


Тем не менее, общий бюджет государства снизился с 2015-17 гг для сад-12 классов. Доля сад-12 классов из бюджета, фактически идет вниз от 39.7% до 39.1%. Это означает, что образование сад-12 классов не получает пропорциональную долю увеличения ресурсов государства во время экономического подъема.

Государственное финансирование на протяжении двухлетнего периода с 2015-2017 гг, не последовало типичному распределению Государственного Фонда Школы, разделенный на протяжении двух лет, с 49% выплаченных средств в течение первого года и 51% выплаченных средств во второй год. Методология 49/51 сообщает, что расходы на районы в течение двухгодичного периода, как ожидается, будет больше, чем в первый год из-за затрат на рабочую силу контракта и увеличения стоимости услуг и поставок. Бюджет 2015-17 гг был выдан на уровне 50% / 50% первоначально, а затем дополнительно \$118 млн в государственном финансировании был добавлен в бюджет 2016-17 гг. Дополнительное финансирование для второго года приводит к увеличению доходов на каждого студента; тем не менее, рост выручки не успевает с увеличением затрат на расходы Округа.

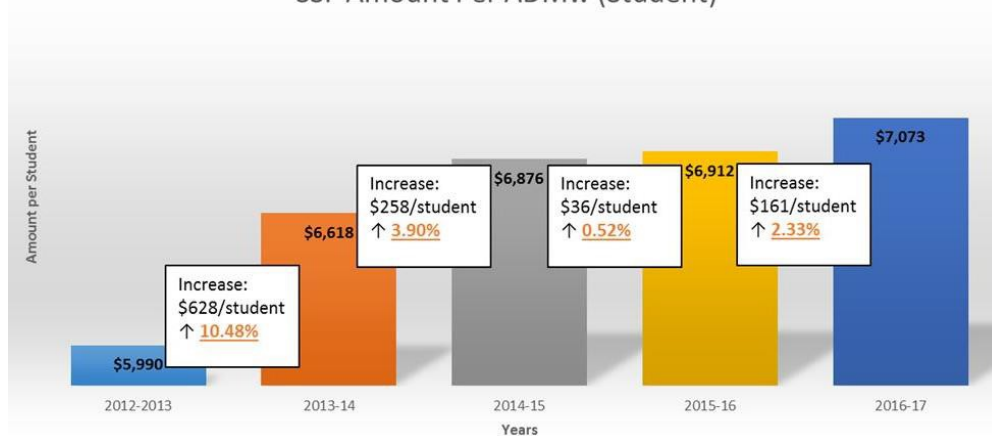


В то время, как уровень расходов Государственного Фонда Школы (ГФС) увеличился на 11% по сравнению с 2013-15 двухлетие, он включает в себя увеличение государственных отчуждений, которые приводят лишь к увеличению дохода на 2.33% на одного студента в школе Рейнолдс.



Прогноз Государственных Доходов за Февраль 2016 года показал, что государство будет иметь баланс на счету резерва в размере \$375.5 миллионов, плюс прогнозируемый остаток общего фонда на конец периода в размере \$386.5 миллионов. Кроме того, сообщается, что налоговые доходы корпораций, как ожидается, превысит порог уступок на 2%, создавая сумму \$34.3 миллионов и, согласно закону, эта сумма будет посвящена финансирование сад-12 классов в течение 2017-19 гг. Возможно образование и район получат дополнительное финансирование в 2017-19 гг.

SSF Amount Per ADMw (Student)



Формула Недостатка Доходов

Начиная с 2014-15 учебного года, законодательство изменило формулу финансирования для расчета финансирования бедности, что привело к краткосрочному положительному влиянию на Школьный Округ Рейнольдс. Хорошая новость в том, что устаревшие данные переписи 2000 больше не используются для выделения средств для студентов в условиях нищеты, и округ получил финансирование бедности на основании метода расчета, который пытался измерить лиц в бедности в пределах нашей границы Округа. К сожалению, новая формула использует Декабрьскую Оценку Площади Бедности по уровню доходов (ДОПБ), и ежегодно Бюро Переписи публикует количество населения США, чтобы подсчитать количество бездомных студентов а также тех, которые транспортируются из другого района для обучения в Рейнольдс в то время, как они проживают в других районах. Это привело к сокращению финансирования бедности школы Рейнольдс в 2015-16 гг, что также влияет на доходы 2016-17 гг.

Зачисление

Школьный Округ Рейнольдс испытал устойчивый рост студенческого среднесуточного членства (ССЧ) и соответствующих доходов, привязанных к регистрации с 2012-13 гг. 2015-16 учебный год стал первым годом, который государство оплачивает 1.0 ПРД (полный рабочий день детского сада) для студентов детского сада, ранее выплаченные на 0.50, или половину скорости любого другого уровня класса. 2015-16 гг должен был стать годом роста доходов для Рейнольдс, так как в районе уже реализован полный рабочий день детского сада, используя имеющиеся ресурсы, чтобы работать в направлении улучшения успеваемости учащихся. К сожалению, из-за почти плоского финансирования на одного студента, дополнительные ресурсы надеялись реализовать дополнительные программы, но это не было реализовано. Кроме того, заявки на участие в программах Рейнольдс (за исключением чартеров) резко снизились в 2015-16 гг, что оказало непосредственное влияние на общий объем доходов Государственного Школьного Фонда школьного Округа, так как они привязаны к регистрации.

Модель Фонда для стабилизации финансирования Государственной Школы не была пересмотрена и система не была введена в действие, чтобы учесть изменения на полный день детского сада. Формула стабилизации позволяет иметь рельефное предположение снижения охвата в первый год, принимая

большее из двух лет охвата, между текущим годом и снижением поступления в прошлом году. Как правило, этот план работает хорошо для районов и позволяет своевременно корректировать кадровые и бюджетные расходы для размещения более низкого охвата. Тем не менее, эта система не сработала для Школьного Округа Рейнолдс в 2015-16 гг, так как за 2014-15 гг подсчитывался только охват детского сада на 0.50 или половину, по сравнению с 1.0 отчета в 2015-16 гг. В результате, районы с сокращением числа детей, потеряли сеть безопасности и влияние на доход.

Прогнозы зачисления на 2016-17 гг плоские, не ожидается никакого увеличения подачи заявок, то есть число учащихся не меняется с весны 2016 года.

ПЛАН СОСТАВЛЕНИЯ БЮДЖЕТА

Цели Бюджета Школьного Совета Рейнолдс

Школьный Совет Рейнолдс установил бюджетные цели для проведения программ Административной Команды Округа в 2016-2017 гг. Как только план был установлен, бюджет был подготовлен таким образом, чтобы финансировать реализацию этого плана, где позволяют ресурсы.

2016-2017 Цели Бюджета

Цель Совета #1: Достижения Студента

Бюджетные Приоритеты:

- Поддерживать совет/коменданта для приоритетных действий
- Ожидать умелых читателей по окончании 3го класса
- Расширить мероприятия и возможности по лёгкой атлетике
- Планировать и привести в действия инициативы школьных сообществ
- Оптимизировать технологии для удовлетворения потребностей цифровых учащихся
- Расширить программы профилактики обучения и отсева студентов
- Продолжить инвестиции в текущем учебнике, электронных книгах, и/или учебно-методических материалов в соответствии с государственным циклом принятия

Цель Совета #2: Капитал

Бюджетные Приоритеты:

- Поддерживать совет/коменданта для приоритетных действий
- Повышать работу по поддержке районных инициатив
- Выравнивать ресурсы для Изучающих Английский Язык (ИАЯ) с помощью сервиса ИАЯ

Цель Совета #3: Финансовая Ответственность

Бюджетные Приоритеты:

- Поддерживать совет/коменданта для приоритетных действий
- Сохранить 5 % нераспределённого остатка средств школьным советом
- Обеспечить безопасное, устойчивое, и интеллектуальное обучение
- Разрабатывать профессиональные возможности для развития

Цель Совета #4: Коммуникация

Бюджетные Приоритеты:

- Поддерживать совет/коменданта для приоритетных действий
- Расширить круг академических партнёров

2015-2016 План Действий принятый Комендантом и Школьным Советом в Октябре 2015 г

Район концентрируется на 4-х Целевых Направлениях для дальнейшего определения целей и планов действий по завершению и оценки результатов работы.

Достижения студента

- Научные Достижения
- Академический рост
- Выпуск

Финансовая Ответственность

- Надёжный Финансовый План
- Безопасная Школьная Среда
- Диапазонный План Объектов

Коммуникация

- Расширенный Районный План Коммуникации
- Стратегии Взаимодействия

Акция

- Капитал в
 - Отдел Кадров
 - Учёба и Обучение
 - Действия
 - Коммуникация
 - Руководство Района

Разработка Плана Бюджета

Так же, как за последние три года, тема для бюджетного процесса на 2016-17 является "бюджет плана, а не планирование бюджета." Это изменение в практике началось в 2012-13 годах, и создало огромную возможность начать работу через бюджетные встречи в индивидуальном порядке с персоналом и руководителями для того, чтобы собрать отзывы о требованиях к их школе и отделов, таких как набор персонала, материалов, технологий и технических средств, а также принятие бюджетного процесса вплоть до студенческого и строительного уровня. В Округе такого размера, этот процесс долгий и подробный, но стоит инвестиции времени. Качественная информации продолжает поступать о каждом здании и его учащихся. С этим знанием и отзывами по плану действий по 2016-17 гг, были подведены итоги, и работа началась совместив бюджетное финансирование плана на 2016-17 гг, в частности к достижению целей Района и приняты цели Совета Бюджета.

Цель Бюджета:

Достижения Ученика

Поддерживать совет/коменданта для приоритетных действий

Ожидать умелых читателей по окончании 3го класса

Улучшить Успеваемость, Академический Рост и Уровень Выпускников. Следующие пункты будут продолжать поддерживать план в предлагаемом бюджете в качестве новых пунктов для рассмотрения:

Учебный План и Инструкция по Бюджету:

- Поддерживать рамки грамотности с сад-12 классы и его компоненты, включая комплексную систему оценки и профессионального развития, чтобы обеспечить реализацию высокого качества за счет Название ИО Финансируемую Инструкционное Обучение
- Комитеты на начальных и средних уровнях для
 - поддержки осуществления рамок грамотности
 - поддержки осуществления рамок математики в средней школе
 - укрепления и продолжения систематического осуществление Реагирования на Вмешательство
 - улучшения структур и реализацию районных масштабах ИЛД программ
 - поддержки, разработки и оценки с сад-12 классы мультикультурной учебной программы
 - изучить дополнительные материалы для принятия научно-учебного плана на осень 2017 года
- Профессиональное развитие в методических приемах и конкретной реализации программ, в том числе текущий проект РАДЫ, СИОП и Математической Практике тренингов через Название финансируемых учебных тренировок и ежегодной Предварительно Обучающей Конференции (ПОК)
- Профессиональное развитие Общих Базовых Государственных Стандартах, Объёмов и Последовательностей в четырёх областях содержания и Развития Английского Языка (РАЯ) через Название Финансирования III
- Расширение и перестройка двуязычной программы двойного погружения в Начальной Школе Алдер
- Продолжение Программ ТОСАС в бюджете Развития Английского Языка для обеспечения повышения квалификации учителей, финансируемых за счёт Названия Финансирования III
- Покупка повторяющегося материала
- Финансирование Талантливых и Одарённых (ФТО)

Бюджет Услуг для Студентов:

Обеспечение реализации многоуровневой системы (ОРМС) – Академически

- Реализация поддержки для Интервенционных Процедур с идеей грантов финансируемых Студенческих Услуг ТОСАС
- Обеспечить инструктаж по выполнению специального образования континуума услуг

Учебный План по Математике и Чтения

- Инструкция поддержки с использованием научно-обоснованных учебных программ по чтению и математике совмещены с ГОСТами с целью обеспечения дополнительной меры по исправлению инструкции для студентов
- Продолжить внедрённое профессиональное развитие в осуществлении процессуального учебного плана

Специальная Образовательная Программа Жизненных Навыков

- Облегчить Жизненные Навыки рабочей группы через программу на основе Дизвйн Исследования
- Поддерживать осуществление исследований на основе альтернативы основной учебной программы в области чтения и математики, приведённых в соответствии Общего Базового
- Внедрить профессиональное развитие и обучение в реализации альтернативного основного учебного плана

Технология Бюджета:

- Реализация технологического плана, продолжающая усовершенствования и реорганизации технологий и сбора данных, отчетности штатного расписание в целях повышения эффективности и удовлетворения технологических потребностей района
- 2:1 нужны были студенческие устройства для сад-6 классов вместе с беспроводными системами
- Программа гранта для поощрения учителей в усовершенствовании технологии в классе

Расширить Возможности по Лёгкой Атлетике и в Мероприятиях

- Продолжение программы после школы
- Обеспечение транспорта от университетского городка в целях расширения доступа для всех студентов
- Поддержка лёгкой атлетики и мероприятий в старшей школе

Дизайн и Приведение в Действия Инициативы Школьного Сообщества

- Продолжить позицию завуча в Начальных Школах Алдер и Гленфэйр

- Продолжить Грант Улучшения должности завуча в Начальной Школы Маргарет Скотт
- Продолжить сотрудничество с Округом Мултнома и ОДУ для дополнительной поддержки Социальных Работников
- Поддерживать дополнительный контроль на студенческих автобусах в целях содействия позитивного поведения
- Продолжить травмо-информированную практику семинаров через программу Мултнома Защиты Детства

Бюджет Услуг для Студентов:

Поддержка реализации эмоциональной многоуровневой системы:

- Содействие реализации процедур реагирования на вмешательство и специальное образование грант услуг ИДЕЯ финансируется Услугами для Студентов ТОСАС
- Поддержка реализации строительных масштабов Положительных Мер вмешательства в поведении и систем поддержки с грантов ИДЕЯ, финансируется районном. (Зеленая зона)
- Реализация поддержки команды района реагирования для обеспечения связей с соответствующими службами и поддержки потребностей студентов (Красная зона)

Обтекающие Услуги

- Продолжить партнерские отношения с ОДУ и Округом Мултнома, чтобы обеспечить:
 - Психотерапевтов
 - Тренера Поведенческих Навыков
 - Социальных работников
 - Преподавательский состав для студентов, проживающих в приютах или бездомных
 - ДЧС рабочих в Гленфэйр для обеспечения связи
 - Классы для помощи студентам употребляющих алкоголь и наркотики

Оптимизировать Технологии для Удовлетворения Потребностей Цифровых Учащихся

- Поддерживать 2:1 студентов к соотношению устройства с сад-6 классы
- Продолжить расширение беспроводной системы для студентов и других устройств через акции грантов

Расширить Программы Профилактики Обучения и Отсева

Для повышения скорости градации каждого студента, особенно в рамках подгрупп. Ниже будет предоставлен бюджет на рассмотрение:

Бюджет Учебного Плана и Обучения:

- Новые возможности в Определении Улучшение Через Индивидуальные (ОЛЧИ) программы готовности колледжа
- Восстановление кредита и второй возможности получить кредит на высоком уровне школы через интернет и лицом к лицу с инструктором
- Тренировка для ГЛАД обучения
- Открытая школа для всех бти классников -3 дня в 2016-17 гг
- Программа счёта для 9ти классников
- Планирование Академии для 9ти классников
- Расширение Разработки Изучения Английского для летней школы через Раздел Финансирование III
- Предотвращение высылки программ 6-12

Бюджет Услуг для Студентов:

Многоуровневая Система Поддержки

- Оказание поддержки услуг для студентов, которые имеют двойственное право на получение как специального образования, так и английского языка
- Продолжить реструктуризацию Специальной Программы Старшей Школы и предложения включающие в себя обучение:
 - Должным образом заверенные преподаватели предлагают базовые классы – (Специальное Образование, Математика, Английский, еи т.д.)
 - Поведения, поддерживающих специальное образование студентов, требующих дополнительной поведенческой поддержки
 - Специальные Услуги Переходного Периода образования для преподавателей, содействующих удовлетворению результатов после окончания школы
 - Научно-Обоснованные методы, восстанавливающие отстранение от школы
 - Реализации восстановительных практик, снижающих отстранение от школы

Продолжить инвестиции в Учебное Пособие, Электронный Текст, и / или учебно-методические материалы в соответствии с государственным утверждением

- Нет принятия материалов, предусмотренных в предлагаемом бюджете на 2016-17 гг

Цель Бюджета:

Капитал

Поддержка Школьного Совета и план действия Комменданта на 2016-2017 гг

- Увеличить достижения по Чтению и Математике
- Увеличить рост Чтения и Математики
- Увеличить оценки выпускников

Усиление Справедливости в отношении работы по Поддержке Районные Инициативы

- Увеличить рост по собственной инициативе для двуязычный Программа и группы Изучения Английского Языка с Партнерскими Университетами через Финансирование Раздела III
- Культурно Отзывчивые Обучения
- Справедливые Команды – Инициативы о Здании Школы
- Разработка Систем Оценки и Отчетности в Составе Собственных Средств
- Продолжить Конференцию о капитале школы Рейнолдс

Services Совместить Изучение Английского Языка (ИАЯ) с Ресурсами Услуги

- Равномерно расширить поддержку Студентов Полной Занятости
- Продолжать Эквивалентную поддержку Полной Занятости вновь прибывших
- Продолжить тренировки ГЛАД и СИОП
- Продолжить реализации программы ГЛАД с сада-6 классы и расширение системы для команд средних школ
- Совместите 96.4% Фонда Государственной Школы для Изучающих Английский Язык и оставшиеся 3.6% для Косвенной Поддержки

- Продолжить Развитие Английского Языка ТОСА для профессионального развития учителей и руководителей школ посредством Раздела Финансирования III

Цели Бюджета:

Финансовая Ответственность

Поддержка Плана Совета и Коменданта 2015-16 гг

Большая часть работы вокруг финансовой ответственности, внедряя передовой опыт, а также переработка общего процесса в рамках подготовки бюджета происходит в процессе разработки деталей и оценки размещения труда, доходов и сметы расходов и не может быть указано с точки зрения бюджетных расходов. Конкретные расходы в рамках предлагаемого бюджета, которые демонстрируют продолжение работы в финансовой ответственности, являются следующие:

- Повышение в 2012 году Диаграммы Реализации Счетов в рамках предлагаемого бюджета в соответствие требованиям, и оказывать помощь в более точной отчетности данных о доходах и расходах по теме, уровня класса и школы
- Научно-исследовательски выравнять класс и лицензионно поддерживать в Эквиваленте Полной Занятости (ЭПЗ) вплоть до секций, преподаваемых с целью повышения эффективности
- Сотрудники ЭПЗ будут работать по минимуму в каждом здании на основе прогнозируемого охвата, размеров класса мониторинга, а также предоставить бюджет на случай чрезвычайных ситуаций, которые будут использоваться для ЭПЗ везде, где требуется, если после первых 10 дней школы посещаемость студента превышает прогнозы охвата
- Выделить музыкальное и физическое образование ЭПЗ на элементарном уровне, как минимум фиксировать 0.50 ЭПЗ, чтобы обеспечить возможность иметь свои учебные потребности, вести расписание школы в течение всех дней и времени, чтобы учителя музыка и физкультуры могли проводить время в зданиях, с дополнительным преимуществом работы с лицензированными потребностями
- Выделить Средства из Портландских Налогов на Искусство для четырех приемлемых Начальных Школ, Алдер, Гленфэйр, Маргарет Скотт и Уилкс, и продолжить расширенную программу музыки и искусства в этих школах
- Совместите классифицированных сотрудников ЭПЗ на основе измеримых критериев, таких как охват и мобильность студентов, где это применимо, и увеличить квадратные метры пространства

- Продолжить работу по техническому обслуживанию и эксплуатации объекта плана бюджетов по улучшению конкретных проектов, которые должны быть завершены на основе оценки объекта, а также мастер-плана объекта
- Продолжить работу по созданию бюджетов распределения потенциала на приоритеты, выраженные потребности здания за год, а не строго на основе одного учащегося
- Продолжать финансировать мебель, светильники, и бюджеты оборудования для замены вышедшего из строя, ветхого или ремонт непригодной мебели, которая используется в школьных классах и зданиях для улучшения эргономики и опыта обучения в классах
- Продолжить замену технологии только тех устройств, которые больше не функционируют
- Продолжать приобретать утверждения годовых акций, которые приводят к 50% -90% снижение в телефонных и интернет-затрат округа, а также скидки для крупных покупок и оборудования
- Закрепить средство энергетических аудитов эффективности и квалифицируемых планируемых улучшений для SB1149 финансирования 2016-17 гг

Поддерживать 5% Нераспределенного Остатка средств в соответствии с Политикой Школьного Совета

- Бюджет включает в себя необходимый 5% баланс нераспределенного окончание фонда

Обеспечить безопасное, грамотное, и устойчивое окружение среды обучения

- Финансируемый Проект
 - Обеспечить проекты, начинающиеся в 2016-17 гг, камерами безопасности и мониторинга
 - Добавления и обновления Старших Школ будут разработаны, строительные материалы будут закупаться в 2016-17 гг
 - Проекты замены Зёх младших школ будут разработаны и осуществлены в 2016-17 гг
- Кредит для Работы Финансируемых Проектов
 - Ежегодная замена школьного транспорта через фонд займов продолжается с погашением счёта средств Гранта Государственного Транспорта
 - Усовершенствования о объекта, включая ремонт крыши, улучшение системы Обогрева и Охлаждения, и замена с использованием объекта Улучшения Нулевой процентной ставке заёмных средств

- Проект Фонда Питания
 - Замена кухонного оборудования на различных объектах

- Общий Фонд Инвестиций
 - Офицер по Безопасности Района

 - Продолжение Должностных Лиц во всех средних школах округа

Дизайн Возможности Профессионального Развития

- Продолжить Обучающие Тренировки с сада-8кл

- Продолжить помощь и финансирование программы ГЛАД, помощь приютам, а также помощь Программе Независимого Чтения

- Продолжить английский язык для носителей других языков (НДЯ) в рамках партнерства с Университетом Марилхёрст через персонал обучения возмещения пособий и Финансированием Раздела III

Цели Бюджета:

Коммуникация

Поддержка Плана Совета и Коменданта 2015-16 гг

Для более точной реализации районного плана для внутренних и внешних коммуникаций в целях содействия округу в качестве профессиональной, ответственной и хорошо управляемой организации, посвященной успеваемости учащихся. Предлагаемый бюджет включает в себя следующее:

- поставка информации
- регулярное общение с патронатами
- позитивный имидж кампании
- связи со СМИ

Для развития повышения потенциала и участия в школьных и районных мероприятий с целью удовлетворения потребностей студентов, и устранение барьеров для студенческого успеха. Предлагаемый бюджет включает в себя увеличение пропускной способности для вовлечения сообщества

Расширить Район Академического Партнёрства

- Продолжить Занятия После Школы в Фэйрвью, Хартли, Салиш Пондс, Вилкер, и Вудланд Начальных Школах, и Волт Морей и Рейнолдс Средних и Старших Школ
- Продолжить Обучение в Колледже
- Продолжить среднее Образование в Колледже Маунт Худ (Ограничение на 20 Учащихся)
- Продолжить Обучение Рейдер к Рейдеру через Фонд финансирования III
- Продолжить Прект Лидирования в Средней школе Эйчбили и Старшей Школе Рейнолдс

Продолжить пожертвования для после-школьной программы:

- Программы Занятия После Школы в Начальных Школах Алдер, Гленфэйр, и Дэйвис и в Средней Школе Эйчбили
- Клуб для Мальчиков и Девочек в Начальной школе Маргарет Скот

РАЗРАБОТКА БЮДЖЕТА

Предположение Доходов

Общий Фонд

План 2016-17 гг службы района основывается на ряде допущений доходов. Самый большой источник доходов района поступает из Государственного Фонда Школы и определяется с использованием прогнозируемого числа учащихся в округе и прогнозируемые транспортные расходы. По состоянию на дату этого сообщения, оценка доходов и ресурсов района, будут доступны для использования в 2016-17 гг, основывается на следующих предположениях доходов:

- Среднее Районное Членство (СРЧ) для 2016-17 гг, согласно прогнозам, будет 15,261.20, представляющий собой плоский охват, и идентичен прошлым цифрам в 2015-16 гг из 15,261.20.
- По оценкам Государственного Распределения Школьного Фонда (РШФ,) основанного на основе трехгодичного бюджета \$7.4 млрд, определили для поддержки сада-12 кл образования в масштабе штата на 2015-2017 гг. Из-за дополнительных ассигнований на 2016-17 гг от государства, второй год финансирования будут выплачены на 50.8% от государственного бюджета школьного фонда. На основе прогнозируемого поступления округа и прогнозируемого уровня государства финансирования, по оценкам Школьного Округа Рейнолдс суммы \$88.4 млн в доходы государственного школьного фонда для 2016-17 гг.
- По оценкам налогов на имущество, доходы, которые должны собираться с округа в течение 2016-17 гг составляет \$24.2 млн, и основан на факторе роста на 3.5% и ставки сбора на 95.1% по оценкам Орегонского Департамента Налогов.
- Начальный Остаток Средств Общего Фонда оценивается в \$8.29 на 1 июля 2016 года.
- Услуги Образования Района Мультнома проходят через «транзитные» доллары для предполагаемых изменениях в выборе плана обслуживания на 2016-17 гг
- Округ будет использовать одноразовые средства займа в размере \$2 млн в Общий Фонд для оплаты замены автобусного транспорта и улучшений в школьном транспортном дворе. Погашение кредита в \$2 млн начнется в 2017-18 гг и будет выплачиваться за счет средств государственного гранта перевозки, возмещение 70% затрат амортизируется в течение долгого времени.

Весы, применяемые для достижения общего количества взвешенного членства 15,261.20, отмечены на диаграмме ниже, и основаны на распределении веса среди существующих учащихся Рейнолдса, изменения числа выявленных изучающих английский язык (ИАЯ), и уменьшение числа студентов специального образования, покидающих школу с 2016 года по сравнению с прогнозируемым входящего числа студентов специального образования для 2016-17 учебного года.

| 2016-2017 Enrollment Projections | | | | | | | |
|----------------------------------|--------|-----------------|--------|--------|-----|--------|------------------|
| | Weight | Reynolds Proper | MLA | RAA | ACE | KNOVA | Weighted Totals |
| ADMr (Students) | 1.00 | 10,401.57 | 459.00 | 210.00 | - | 388.00 | 11,458.57 |
| ESL | 0.50 | 2,903.00 | 9.00 | 6.00 | - | 103.00 | 1,510.50 |
| Pregnant/Parenting | 1.00 | 12.00 | | | | | 12.00 |
| IEPs Capped 11% | 1.00 | 1,258.02 | | | | | 1,258.02 |
| IEP Over 11% Cap | 1.00 | 194.80 | | | | | 194.80 |
| Unfunded IEP | - | 292.18 | | | | | - |
| Poverty | 0.25 | 3,223.24 | | | | | 805.81 |
| Foster Care | 0.25 | 86.00 | | | | | 21.50 |
| | | | | | | | |
| Totals | | | | | | | 15,261.20 |

Несмотря на общее число учащихся, в 15,261.20 число студентов, по прогнозам, будет являться в 2016-17 гг на самом деле 11,458.57. Это число показано на графике ниже как "ADMr" или Среднесуточное членства. Там не прогнозируется рост на 2016-17 гг.

| Recent Enrollment Data Including Charters | | | | | |
|---|----------------------------|----------------------------|------------------------------|---------------------------|-------------------|
| | 2013-2014 Weighted Actuals | 2014-2015 Weighted Actuals | 2015-2016 Weighted Estimates | 2016-2017 Weighted Totals | Change in 2016-17 |
| ADMr (Students) | 11,028.79 | 11,019.69 | 11,468.01 | 11,458.57 | (9.44) |
| ESL | 1,320.13 | 1,394.70 | 1,524.92 | 1,510.50 | (14.42) |
| Pregnant/Parenting | 6.83 | 6.34 | 11.08 | 12.00 | 0.92 |
| IEPs Capped 11% | 1,213.01 | 1,211.45 | 1,261.48 | 1,258.02 | (3.46) |
| IEP Over 11% Cap | 229.60 | 206.10 | 194.80 | 194.80 | - |
| Unfunded IEP | - | - | - | - | - |
| Poverty | 573.16 | 818.78 | 779.41 | 805.81 | 26.40 |
| Foster Care | 24.50 | 14.25 | 21.50 | 21.50 | - |
| | | | | | |
| Totals | 14,396.02 | 14,671.31 | 15,261.20 | 15,261.20 | (0.00) |

Окончательная отчетность по взвешенным фактическим данным принимается в течение Мая, года после регистрационного года. Например, окончательный 2014-15 гг регистрации и финансирование примирения было получено в Мае 2016 года.

Фонд Службы Питания

Доходы основаны на проектируемой регистрации с существующими бесплатными и сниженным ставкам на обед на предстоящий год. Предлагаемые доходы будут включать небольшое увеличение в среднем \$ 0.10 за один прием пищи на платные обеды, по мере необходимости продолжать работу преодоления разрыва между оплачиваемых и федерально финансируемых школьных обедов.

Федеральная Программа

Доходы основаны на прогнозируемым сокращениях бюджета по названию ИДЕЯ, и программы развития школьных грантов. Бюджеты отражают прогнозируемые гранты доходов и расходов на 216-17 гг, а также прогнозируемые переносы, которые будут использоваться с 1 июля по 30 сентября из-за субсидий, действующим по Федеральному Финансовом Году.

Фонды Облигаций (Фонд 415)

Resources are based on the projected roll forward of remaining bond proceeds from the August 2015 bond sale, as well as interest earnings projected during 2016-17. All but \$2 million of the \$125 million in authorized bonds have been sold thus far. Ресурсы основаны по проекционному списку оставшихся поступлений продажи облигаций с августа 2015 года, а также процентные поступления прогнозируемых в течение 2016-17 гг. Всё, кроме \$2 млн из \$125 млн объявленных облигаций, было продано.

Капитальный Школьный Фонд (Фонд 417)

Доходы основаны на утверждении Квалифицированной Зоны Академии Облигаций (КЗАО) нулевой процентной кредита, утвержденного штатом Орегон для образовательных улучшений учреждений. Бюджет отражающий \$4 млн доходов будет реализован, когда штат Орегон продаст свои облигации.

Допущения Расходов

Общий Фонд

План района на 2016-2017 гг основывается на ряде допущений расходов. Как и в случае с любой образовательной организацией, доля расходов района составляет Районный Труд. Предлагаемая Структура Штатного Расписание основывается на комплексной оценке Кадрового Обеспечения во всех трудовых коллективах, отделов и зданиях для выравнивания плана на 2016-2017 гг с акцентом на совет директоров и и общих целей Бюджета Совета. Кроме того, Обзор Штатного Расписания создали основу для корректировки положения персонала, чтобы выровнять к снижению охвата для 2015-16 гг и по прогнозам, продолжить план в 2016-17 гг.

Предполагаемые расходы Района превысят прогнозируемые доходы 2016-2017 гг от \$ 817,337. Эта сумма представляет собой уменьшение в бюджете и резервов округа в сумме \$32,663. Тем не менее, общий объём разовых расходов в рамках предлагаемого бюджета на 2016-17 гг составляет \$2.7 млн. Это означает, что \$1.9 млн из текущих доходов в год, тратятся на разовые текущие расходы в год, а не на текущие расходы.

Важно отметить, что суммы, определенные в бюджете на случай непредвиденных расходов, таких как:

- ЭПЗ для зачисления сверх защиты;
- Перенесенные доходы за второй год двухлетнего периода; и

- Нераспределённые суммы на непредвиденные расходы.

Школьному Округу Рейнолдс повезло, так как что у него есть дополнительные ресурсы для поддержки расходов бюджета, где доходы на текущий год не дотягивают. В центре внимания предложение провести год за пределами текущих доходов для разовых расходов или проектов в учебной программе, и обучения, усовершенствования объекта, технологии и мебели, светильников и оборудования. Как это имело место в последние два года 2016-17, бюджет не предполагает тратить резервы для текущих расходов, таких как рабочая сила.

По состоянию настоящего сообщения, смета расходов на 2016-17 гг основывается на следующих предположениях:

- Указанные расписания окладов для административных и конфиденциальных сотрудников основаны на два года 2015-2018 установленного соглашения, и представляет собой 2.5% индексации заработной платы в связи с изменением прожиточного минимума (СОЛА), увеличение наряду с запланированным скачком.
 - График заработной платы для сотрудников основывается на трех годовых переговорах 2014-2017 гг, и представляет собой 2.5% увеличение СОЛА наряду с запланированным скачком, и в среднем \$1,118 в ежемесячных страховых сумм в зависимости от длины года.
 - График зарплаты лицензированного персонала основывается на трех годичном контракте 2014-2017 гг, и представляет собой 2.5% увеличение СОЛА с запланированным шагом увеличения, который колеблется от 1.04% до 1.956%.
 - Государственные Служащие Пенсионной Системы (ГСПС) выпустила ставки взносов на двухгодичный период, начинающийся 1 июля 2015.
 - Этап 1 и 2 Работодательной Ставки остается установлена на уровне 6.51% - по сравнению с 9.71% в 2013-15 гг
 - Пенсионный План Службы Орегона (ГППСО) оставляет ставки на уровне 1.82% - по сравнению с 7.71% в 2013-15 гг
 - Государственная Пенсионная Система (ГПС) ненакопительной актуарной ответственности (НАО) требует вернуть 10.6%, для применения расчета заработной платы приемлемых для покрытия ежегодных выплат по облигациям.
 - Прочие расходы работодателя на рабочую силу основаны на предположении 7.65%ДФСВ, 1.7% - 6.83% ставки для компенсации работникам и самофинансирования уровень безработицы 0.25%.
 - Предлагаемые сокращения в контингенте учащихся на основе доходов и грантовое финансирование предоставлены в 2016-17 гг Предлагаемым Бюджетом. Вакансии, созданные с помощью списания, были использованы везде, где это возможно, чтобы избежать вступившие в силу временных увольнений.
 - Размер расходной части бюджета, включает в себя полный учебный год без пропущенных дней.
-

- Электронный Курс принимается как уменьшение в районе для телефонных счетов и Интернет-услуг. Район в полной мере воспользовался процессом Электронного Курса, начиная с 2012-2013 учебного года, после того, как время от времени были собраны средства в течение ряда лет. Для того, чтобы получить льготы для 2015-2016 учебного года, процесс подачи заявок и соответствие требованиям был завершен весной 2016 г. Эта экономия будет представлять собой 86% от того, что округ потратил на телефонные и Интернет-услуги, а также крупные покупки сетевого оборудования. Предполагаемая экономия за 2016-2017 годы составляет \$ 150,000.

Фонд Службы Питания

Расходы основаны на изменениях рабочей скорости, как было отмечено выше, прогнозируемых услуг по контрактам, увеличение товарно-ставок и дальнейшее улучшение положения капитала в местах общественного питания округа. 2016-17 является вторым годом в управлении контрактом и товарного поставщика.

Федеральные программы

Расходы основаны на изменениях рабочей скорости, как было отмечено выше, и доводят до выравнивания со значительно сниженным перенесением ресурсов для 2016-17 гг. Бюджет 2016-17 гг отражает второй год трехлетнего улучшения гранта школы и сокращения переноса в бюджете ресурсов и расходов, а также некоторое снижение в грантах. В целом, из года в год изменения в бюджетах представляет в бюджете снижение на 29.71%, который включает в себя снижение 8.12 ЭПЗ или сокращение 9.83% в ЭПЗ в пределах области Федеральных Программ.

Фонды Облигаций (Фонд 415)

Расходы основаны на прогнозируемых проектных работах в 2016-17 гг на Районном Масштабе Перечисленных Школ, Старшую Школу Рейнолдс а также Начальную Школу Вилкс.

Улучшение Капитальной Школы (Фонд 417)

Расходы основаны на Утвержденных Квалифицированных Зонах Академии Облигации (УКЗА), включающих в себя проекты по заминению крыши и системы вентиляции, а также кондиционированого ремонта в существующих школьных зданий.

Предлагаемые Изменения Контрактных Услуг

В 2012-13 гг, округ решил предложить Детям Младшего Возраста Услуги по Оценке (УПО) с использованием образования района Мультнома, которые проходят через фонды разрешения. Начиная с 2016-17 гг, округ предложил заключить контракт на услуги ЕЭК в сотрудничестве со Школьным Округом Дэвид Дуглас для повышения эффективности затрат при осуществлении программ.

ДРУГИЕ РАССМОТРЕНИЯ БЮДЖЕТА

Тратить Общий Районный Фонд Резервов

Округ использовал резерв, чтобы сбалансировать годовой бюджет в течение нескольких лет. Предлагаемый бюджет на 2016-2017 гг использует \$817,337 млн в резервы, чтобы компенсировать расходы, которые превышают предлагаемые доходы за текущий год. Это представляет собой сокращение в бюджете по сравнению с \$850,000 в бюджете в 2015-2016 годах, как указано на следующей таблице:

| GENERAL FUND BUDGETED SPEND-DOWN OF RESERVES | | | | | | |
|--|-----------|-----------|-----------|---------|---------|----------|
| 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| 3,065,032 | 3,926,000 | 6,654,722 | 1,941,539 | 860,537 | 850,000 | 817,337* |

**Включает в себя \$2 миллиона в Разовых Капитальных расходах*

The reduction in proposed budgeted spend-down is a result of one-time loan proceeds to cover transportation capital equipment and site improvements for 2016-17, and a beginning fund balance that has already been reduced by the prior year actual spend-down. Therefore the District has essentially reached its limit to spend available fund balance and remain in compliance with the required 5% unappropriated ending fund balance per Board Policy. Сокращением предлагаемого бюджета является результатов разовых заёмных средств для покрытия транспортировки капитального оборудования и улучшения сайта для 2016-17гг, и баланс, который уже был уменьшен в предыдущем году. Поэтому округ по существу достиг своего предела, чтобы тратить имеющийся остаток средств, и иметь остаток в соответствии с требуемым 5% нераспределенной концовкой остатка средств решённой Собрании Совета.

Район продолжает отвечать цели использования текущих доходов в год и текущих расходов, в том числе разовых расходов \$1.9 млн из бюджета на текущий год, используя в основном заёмные средства. Целью округа продолжает оставаться практика только остатков средств на разовые расходы, таких как капитал и другие расходы, без затрат на рабочую силу.

Примирающий Бюджет для Ослабленного Зачисления

В свете сокращения числа учащихся в Рейнольдс (за исключением чартеров), предлагаемый бюджет на 2016-17 гг отражает общее снижение расходов и штатного расписания. Помимо корректировки охвата, бюджет также отражает усилия, предпринятые для обеспечения устойчивого уровня персонала для специального образования в пределах того же сокращения бюджета. Это привело к необходимости более глубоким сокращениям в общее образование, расходов Общего Фонда для того, чтобы обеспечить финансирование услуг, которые не могут быть дополнены через Федеральный Грант и не могут быть устранены за счёт ускорения соблюдения руководящих принципов. Государственный Фонд Школы ускорили финансирование, и не обеспечивает доходы округа 292 студентов с особыми потребностями, которым мы будем помогать в 2016-1гг7. Это создает дефицит финансирования в размере \$2 млн для необходимых услуг в 2016-17гг.

Предлагаемый Бюджет Включает в Себя Следующие Изменения в ЭПЗ

| *****ПРОЕКТ***** ОБЩЕЕ ЭПЗ – Все Средства | | | | | | |
|--|-------------------------------|-----------------------------|---------------------------------|---|--------------|------------------|
| | 2015-16 Работающий | 2016-17 Предложенный | | | | Изменение |
| | | УСКОР | Услуги для Студентов | Другое Общее Образование | Итого | |
| Административный | 67.5 | (1.10) | | | 64.5 | (3.0) |
| Лицензированный | 674.1 | (3.20) | | | 644.7 | (29.4) |
| Классифицированный | 458.5 | (4.15) | 4.75 | (7.81) | 453.6 | (4.9) |
| | | | | | | (37.3) |

Штатное расписание 2015-16 гг было основано на прогнозируемом зачислении в размере 10,750 Школы Рейнолдс, и прогнозируемое зачисление в размере 10,400 в 2016-2017 гг. Сокращение бюджета состоит из комбинации капитала и разовых расходов и сокращения ЭПЗ вдали от классной комнаты, где это возможно, и, наконец, сокращения в классах с целью согласовать потребности учащихся.

Сокращения в ЭПЗ были сделаны после взвешивающего рассмотрения и сотрудничества с Директорами Школ, и руководителей программ в целях поддержания баланса сокращений на протяжении всего бюджета.

Студенческие Службы не имеют предложений на новые позиций в персонале в рамках предлагаемого бюджета помимо тех, которые определены в системе специального образования.

Информация о соотношении учителей и студентов

Во время осени 2012-2013 годов, некоторые размеры классов были непомерно велики, особенно в некоторых начальных школах, где ЭПЗ были сокращены на основе прогнозируемого сокращения числа учащихся. В 2013-14 и 2014-15 гг бюджеты включали дополнительный персонал, чтобы удовлетворить спрос реализованных и прогнозируемых увеличений охвата детей, и позволило округу реагировать с дополнительным ЭПЗ, где число охвата превышает прогнозы.

Снижение в ЭПЗ в 2016-17 гг состоит в основном из сокращений за пределами классной комнаты. Предлагаемый бюджет 2016-2017 гг включает в себя штатное расписание на основе прогнозируемых учащихся с акцентом на меньшие размеры класса с сада до 3 кл. Тем не менее, Директора Школ имеют полномочия в том, как ЭПЗ фактически используется в целях поддержки конкретных потребностей каждого здания. В следующей таблице приведены прогнозируемые соотношение количества студентов к учителю по местоположению:

Округ Школы Рейнолдс #7 Соотношение Учеников Начальных Школ и Учителей Июль 1, 2016 до Июнь 30, 2017

| Школа | Классный Руководитель | Ученики | Ученики- Учителя Соотношение |
|-----------------------|--------------------------|--------------|------------------------------------|
| Алдер Начальная | 20.0 | 472 | 23.60 |
| Дейвис Начальная | 18.0 | 461 | 25.61 |
| Феирвью Начальная | 15.0 | 382 | 25.47 |
| Гленфэйр Начальная | 22.0 | 570 | 25.91 |
| Хартли Начальная | 21.5 | 502 | 23.35 |
| Салиш Пондс Начальная | 19.0 | 477 | 25.11 |
| Скот Начальная | 18.0 | 475 | 26.39 |
| Свитбрайер Начальная | 16.0 | 424 | 26.50 |
| Траутдэйл Начальная | 17.0 | 422 | 24.82 |
| Вилкс Начальная | 18.0 | 457 | 25.39 |
| Вудлэнд Начальная | 18.0 | 477 | 26.50 |
| Итого | 202.5 | 5,119 | |

**Среднее Соотношение
Учеников и Учителей****25.33**Среднее соотношение Учеников и Учителей Округа Рейнолдс **начальных** школ: 25.33 : 1**Округ Школы Рейнолдс #7
Соотношение Учеников Средних Школ и Учителей
Июль 1, 2016 до Июня 30, 2017**

| Школа | Классные | | Ученики | Ученики- Учителя Соотношение |
|---|---------------------|--|----------------|---|
| | Руководители | | | |
| Эйчби Ли Средняя Школа | 26.5 | | 785 | 29.62 |
| Рейнолдс Средняя Школа | 28.0 | | 925 | 33.04 |
| Волт Морэй Средняя Школа | 22.1 | | 610 | 27.60 |
| Рейнолдс Академия Обучения (Восток и Запад) | 13.8 | | 242 | 17.54 |
| Рейнолдс Старшая Школа (Все Программы) | 87.5 | | 2786 | 31.84 |
| Итого | 176.4 | | 5,348 | |
| Среднее Соотношение Учитель и Ученик | | | | 27.93 |

Среднее соотношение Учеников и Учителей Округа Рейнолдс **средних** школ: 27.93 : 1**ЗАКЛЮЧЕНИЕ**

Этот бюджетный документ отражает добросовестные усилия для продолжения практики сохранения остатка средств по ходу прошлого года для использования на покупки одноразовых покупок регулировки штатного расписания в соответствии с прогнозируемой регистрацией. Преимущества бюджетного документа 2016-17 гг из остатка резерва, а также одноразовый вливание кредитных средств для капитального оборудования нужд сайта, и очень важно продолжать использовать текущие доходы для текущих расходов и получить доступный остаток средств или резерв только для тех нужд, которые необходимо компенсировать повышенными издержками в краткосрочной перспективе.

Бюджет 2016-17 гг использует \$817,337 наличных резервов округа, в том числе \$1.9 млн единовременных затрат для транспортировки капитального оборудования и улучшения сайта.

Прогнозируемый нераспределенный остаток средств в размере \$6.47 млн представляет собой 5.0% от общего объема ресурсов 2016-2017 годов Общего Фонда, в том числе заёмных средств, которые проводит Политику платы. Кроме того, предлагаемый бюджет включает в себя резервный баланс в \$1 млн.

Даже в период минимальных государственных увеличений финансирования и устойчивого снижения числа учащихся, этот документ поддерживает миссию и цели района для образовательной программы, надежной и безопасной среды обучения для наших студентов, и ресурсы, чтобы продолжать привлекать и поддерживать качество рабочей силы.

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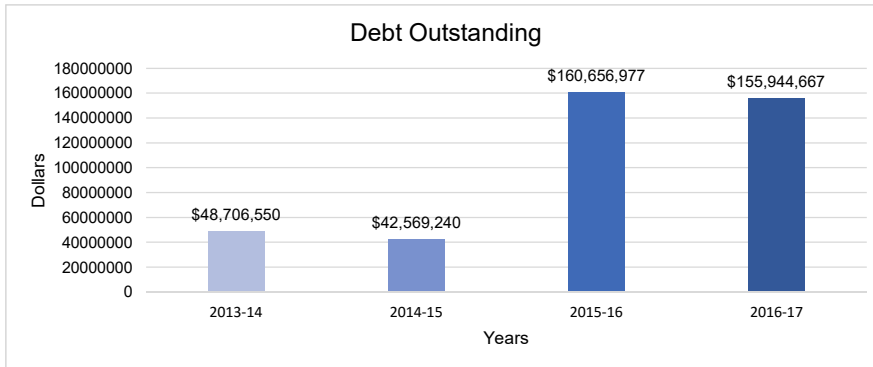
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Attachments: Debt Service
Property Tax
GASB #54

DEBT SERVICE SUMMARY

Due to the generosity of the citizens of Reynolds School District, the General Obligation Bond Measure passed in May 2015. 2016-2017 is the first year of construction bond projects.

| Loan Year | Maturity Date | Purpose of Debt | Fund | Original Principal | 2016-2017 | | |
|---------------|---------------|---------------------------------------|------|-----------------------|----------------------|-----------------------|-----------------------|
| | | | | | Annual Payment | Balance at 7/1/16 | Balance at 6/30/17 |
| 2002 | 2018 | Technology Improvement | 100 | 2,100,000.00 | 122,310.00 | 366,930.00 | 244,620.00 |
| 2005 | 2020 | Improvement of School Facilities | 300 | 32,500,000.00 | 4,786,750.00 | 17,735,000.00 | 13,835,000.00 |
| 2010 | 2035 | Land and Improvements | 400 | 23,850,000.00 | 1,642,437.50 | 20,090,000.00 | 19,400,000.00 |
| 2015 | 2036 | School Building Improvements | 315 | 122,945,047.40 | 3,988,650.00 | 122,465,047.40 | 122,465,047.40 |
| 2016 | 2031 | Improvement of School Facilities | 417 | 4,000,000.00 | - | - | 4,000,000.00 |
| 2016 | 2026 | Classroom Addition and Transportation | 419 | 2,000,000.00 | - | - | 2,000,000.00 |
| Totals | | | | 187,395,047.40 | 10,540,147.50 | 160,656,977.40 | 155,944,667.40 |

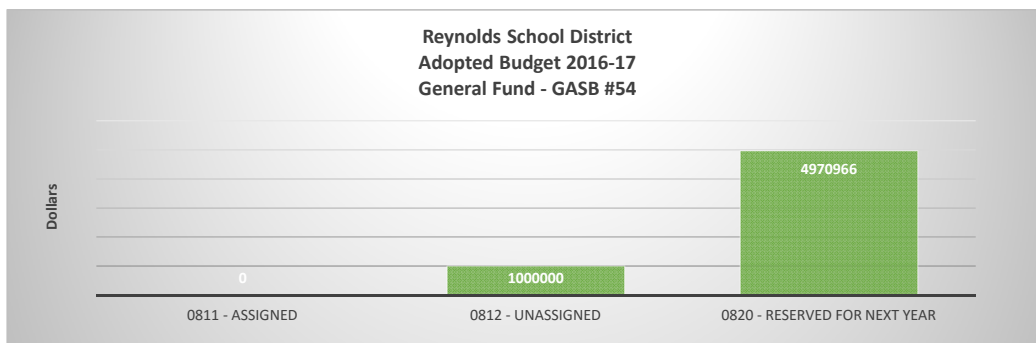


Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue charges to other funds. Payments on refunding bonds are made by the General Fund and Capital Project Fund. Payments on Qualified Zone Academy Bonds will begin in 2017-18 and will be paid out of the General Fund.

PROPERTY TAX

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|-------------------|-------------------|-------------------|-----------|
| Assessed Value in Billions | 5.294 | 5.631 | 5.766 | ** |
| Real Market Value (M-5) in Billions | 7.656 | 8.342 | 8.981 | ** |
| Property Tax Rate Extended: | | | | |
| Operations | 4.4626 | 4.4626 | 4.4626 | ** |
| Debt Service | 1.5562 | 1.3514 | 1.5075 | ** |
| Total Property Tax Rate | 6.0188 | 5.814 | 5.97 | ** |
| Total Taxes Imposed | 30,004,478 | 30,932,707 | 32,650,821 | ** |
| Measure 5 Loss | -409,860 | -178,363 | -139,372 | ** |

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:

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.

Assigned: Amounts intended to be used for additional FTE pending on actual enrollment.

Unassigned: Amounts available for any unplanned and foreseen purposes.

Reserved for Next Year: Amounts set aside for next year and NOT available in current year.

ORGANIZATIONAL



Concordia University spokespersons visit Alder Elementary School students to start learning about college.

2016-2017

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**Budget Committee Members
Budget Year 2016-2017**

Board Members



Diane Whitehead

Position 1

Term Ends: June 30, 2017



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, 2019



Dane Nickerson, *Chair*

Position 6

Term Ends: June 30, 2019



Stevie Chao

Position 7

Term Ends: June 30, 2017

Community Members

Sara Garcia Gonzalez

Position 8

Term Ends: June 30, 2017

Catherine Nicewood

Position 9

Term Ends: June 30, 2017

September Price

Position 10

Term Ends: June 30, 2017

Matthew Craven

Position 11

Term Ends: June 30, 2018

Trenton Scott Harden

Position 12

Term Ends: June 30, 2018

Josh Moriarty

Position 13

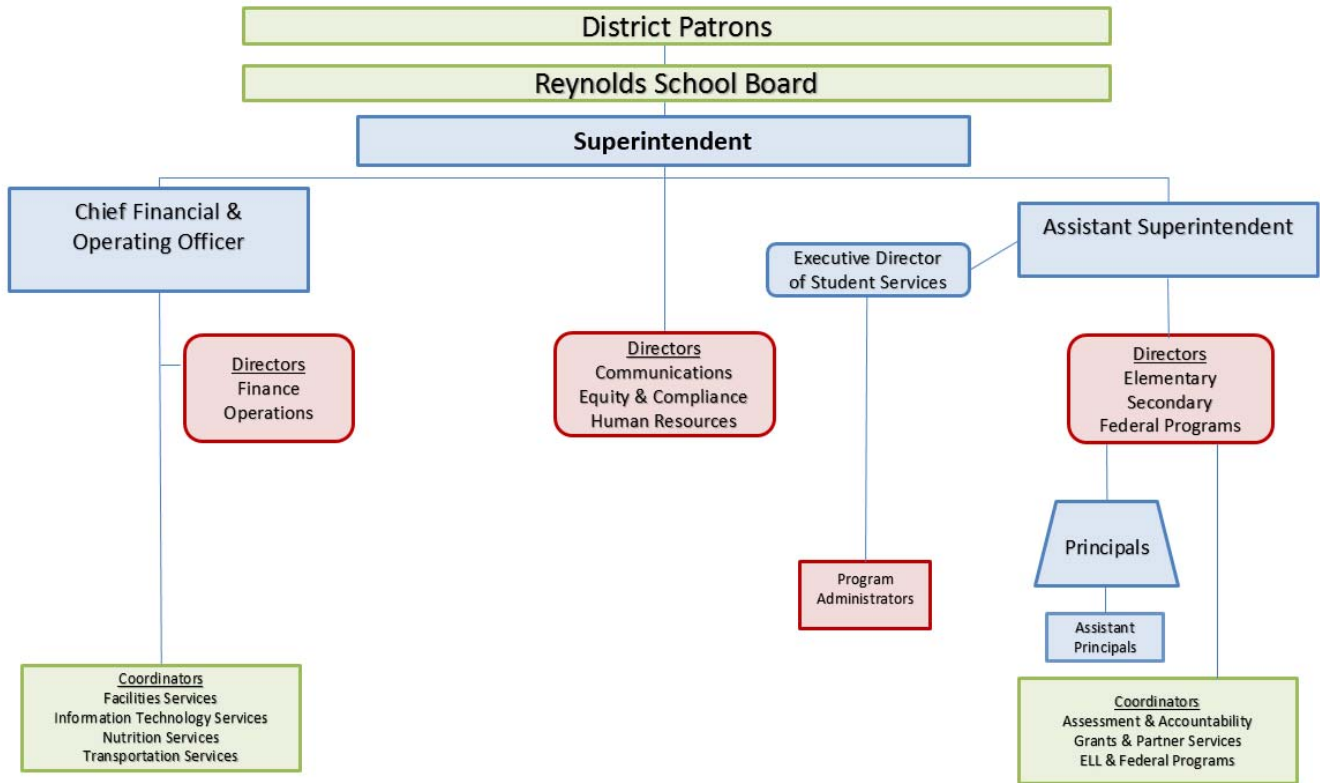
Term Ends: June 30, 2016

Meredith Cawood

Position 14

Term Ends: June 30, 2016

Reynolds School District
Organizational Chart
Administrators 2016-2017





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
2016-17 Budget Goals & Priorities

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

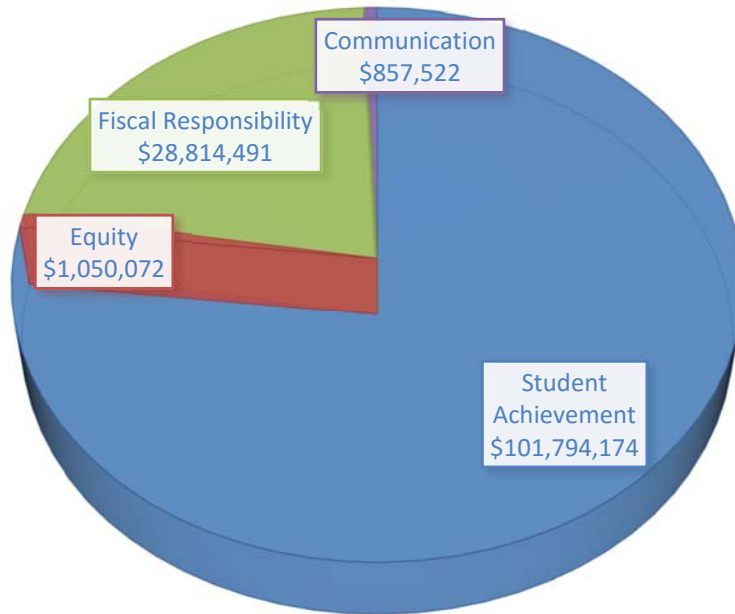
Board Goal #4: Communication

Budget Priorities:

- Support Board/Superintendent Action Plan
- Expand district academic partnerships
- Increase capacity and engagement

Costs associated with board goals are presented below:

COSTS ASSOCIATED WITH BOARD GOALS



Students and staff working to achieve district goals.





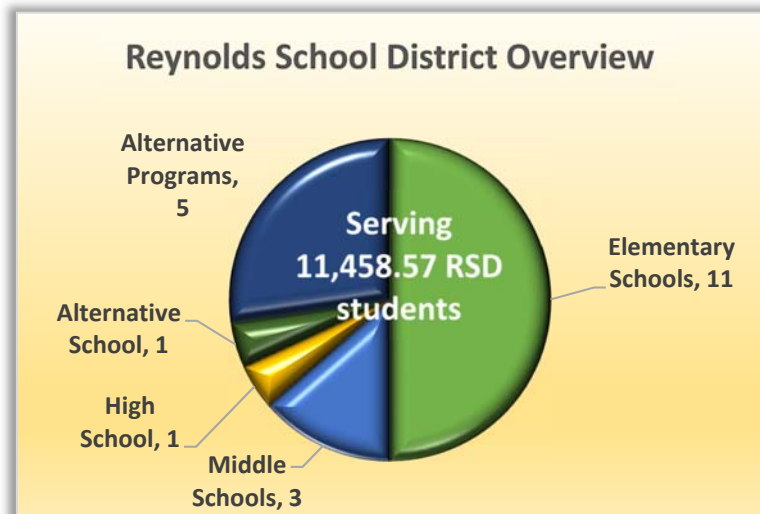
Budget Overview

July 1, 2016 to June 30, 2017

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 five alternative programs, serving 11,458.57 students from a diverse geographic region and from various backgrounds. Its students speak more than 72 languages.



The District also has 3 sponsored charter schools, Arthur Academy, Knova and MLA. 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. A total of 7.7 District FTE work at the Charter Schools and those costs are netted from the District's funding pass-through to the Charters. The District is responsible for oversight of special education and English learner development to its students. 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 | | | |
|--------------------|-----------------------------|--------------------------------|------|
| Lead SUN Partners | Lead After-School Partners | District-Wide Partners | |
| MFS | SMART | ‘I Have a Dream’ Oregon | NAYA |
| SEI | Northwest Family Services | All Hands Raised | |
| IRCO | Girls, Inc. | Multnomah County Mental Health | |
| Catholic Charities | Outward Bound | | |
| Latino Network | Latino Network | | |
| | College Possible (RHS only) | | |
| | IRCO (RHS only) | | |

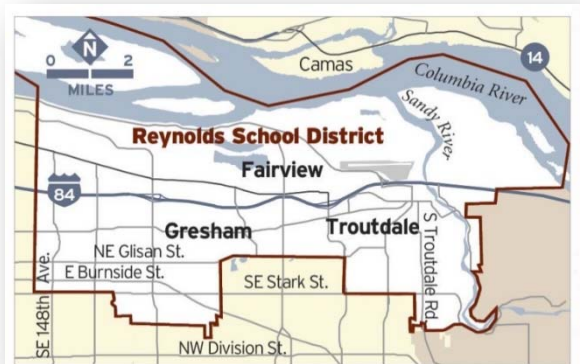
The Boeing Company of Portland, the Craig Awards, Portland General Electric and a few others have donated funds to the Reynolds Education Foundation, totaling about \$46,000, which provides grants to improve student learning. Local businesses and the Snow Cap also work with district schools, donating 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:

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|------------|------------|------------|-----------|
| Assessed Value in Billions | 5.294 | 5.631 | 5.766 | ** |
| Real Market Value (M-5) in Billions | 7.656 | 8.342 | 8.981 | ** |
| Property Tax Rate Extended: | | | | |
| Operations | 4.4626 | 4.4626 | 4.4626 | ** |
| Debt Service | 1.5562 | 1.3514 | 1.5075 | ** |
| Total Property Tax Rate | 6.0188 | 5.814 | 5.97 | ** |
| Total Taxes Imposed | 30,004,478 | 30,932,707 | 32,650,821 | ** |
| Measure 5 Loss | -409,860 | -178,363 | -139,372 | ** |
| Enrollment | | | | |
| Number of Employees (FTEs) | 1,117.41 | 1,165.40 | 1,200.10 | 1,172.08 |
| Average Daily Enrollment – ADMr (incl. charters) | 11,028.79 | 11,019.69 | 11,468.01 | 11,458.57 |
| Weighted Enrollment Extended ADMw (incl. charters) | 14,396.02 | 14,671.31 | 15,261.20 | 15,261.20 |
| District Buses | 113 | 114 | 115 | 115 |
| # of Daily Route Buses | 93 | 93 | 89 | 92 |
| Miles Driven | 842,310 | 850,000 | 850,000 | 845,000 |
| Student Transported | 6,296 | 6,462 | 6,200 | 6,200 |
| Meals Served | 1,874,444 | 2,111,376 | 2,024,645 | 2,020,918 |
| # 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.



Students at Woodland Elementary School listen to presentation by published author Gordon Korman.



Highlights of the 2016 – 2017 Budget:

- **The Zero-Based Budgeting Method**
 - The budget is based on Board approved budget priorities.
 - The accounting method used is the modified accrual 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 follows **the Meritorious Budget Award Criteria Checklist** to provide a reader friendly budget document that:
 - Presents clear budget guidelines.
 - Promotes communication between departments and the schools.
 - Encourages short-and long-range budget goals.
 - Supports effective use of educational resources.

The Budget Process

July 1, 2016 to June 30, 2017

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, 2016 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.

HB Lee students dress up as their favorite historical figure at the annual Night of the Notables.

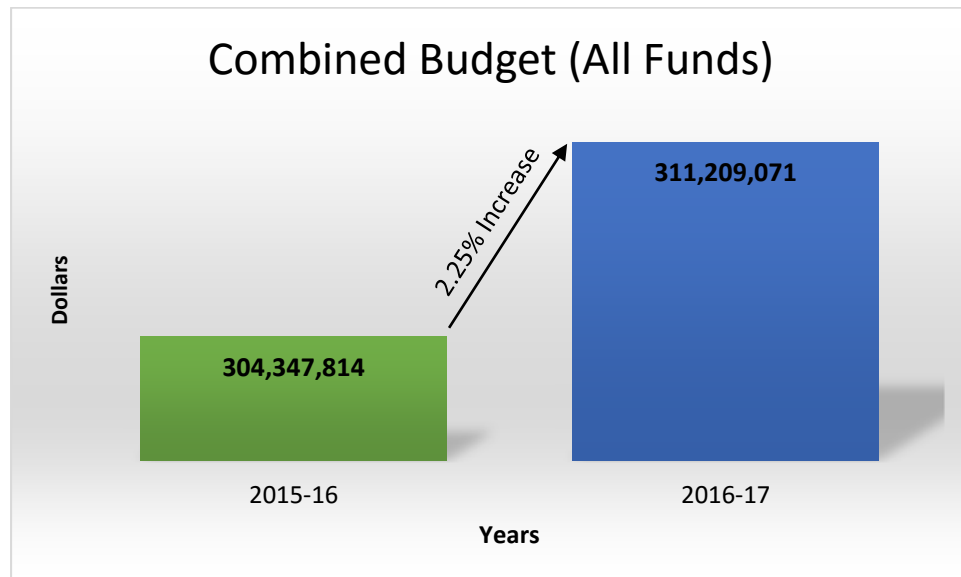




The Board of Directors may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than ten percent of the annual budget of the fund being adjusted. If the expenditures are greater than ten percent, the Board must first publish the supplemental budget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

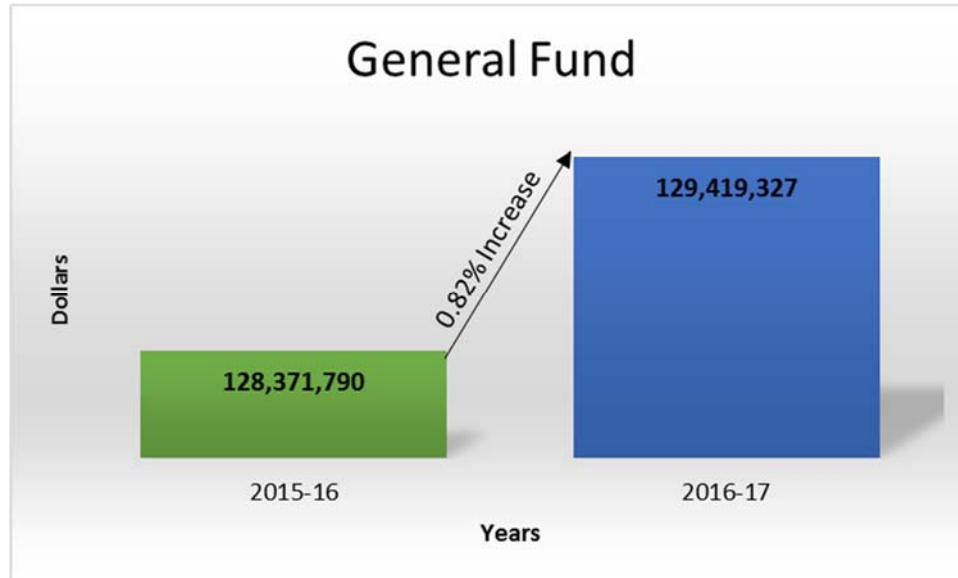
- The 2016-17 school year is the second year of the 2015-17 biennium.
- District's **General Fund Unappropriated Balance** policies have been key to the District's fiscal stability. Board Policy DBDB, adopted in 2012 calls for 5% of General Fund to be carried forward. This amount, by Oregon Budget Law, 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 2.25%, or \$6,861,257, from \$304,347,814 in 2015-16 to \$311,209,071 in 2016-17, including a contingency of \$104,004,756 and an Unappropriated Ending Fund Balance of \$5,210,524.





General Fund increased by .82%, or \$1,047,537, from \$128,371,790 to \$129,419,327 in 2016-17, including a contingency of \$1,000,000 and an Unappropriated Ending Fund Balance of \$6,470,966.



This increase will be used to address some extreme class sizes and cover increased contractual requirements.

Other Funds:

| | 2015-16 | Change of | 2016-17 | |
|----------------------------|------------|-----------------------|-----------|---|
| Federal Programs | 12,207,868 | ↓ 29.71% 3,626,447 | 8,581,421 | |
| State and Other Programs | 5,659,983 | ↑ 31.61% 1,789,076 | 7,449,059 | Including a contingency of 56,670 and an Unappropriated Ending Fund Balance of 220,418. |
| Nutrition Services Program | 7,084,477 | ↓ .37% 26,419 | 7,058,058 | Including a contingency of 517,285 |
| Early Retirement Program | 904,000 | ↓ 1.38% 12,492 | 891,508 | |
| Insurance Reserve Program | 1,336,318 | ↓ 62.84% 839,800 | 496,518 | |
| Trust Funds | 30,178 | ↑ 4.97% 1,500 | 31,678 | Including an Unappropriated Ending Fund Balance of 19,140 |



Debt Service Funds increased by 4.64%, or \$714,849, from \$15,401,040 in 15-16 to \$16,115,889 in 16-17.

| | 15-16 Budget | Change of | 16-17 Budget |
|---|--------------|-----------------------|--------------|
| Fund 300 2005 Refunding of G.O. Bonds for school facilities | 4,651,000 | ↑ 2.92% 135,750 | 4,786,750 |
| Fund 315 2015 G.O. Bonds for school facilities | 3,759,550 | ↑ 5.74% 229,100 | 3,988,650 |
| Fund 350 2003 PERS Pension Bonds for Unfunded Actuarial Liability | 6,990,490 | ↑ 5.01% 349,999 | 7,340,489 |
| Total | 15,401,040 | ↑ 4.64% 714,849 | 16,115,889 |

Capital Projects Fund increased by 5.48%. The increase is a combination of a decrease in the Capital Projects Fund (Fund 400) and increase of the 2015 Bond Capital Projects (Fund 415), as well of an increase in the new School Improvement Projects (Fund 417).

| | 15-16 Budget | Change of | 16-17 Budget |
|--|--------------|-------------------------|--------------|
| Fund 400 Provides for the payment of interest on the 2010 FFCRO Series | 1,644,538 | ↓ 0.07% 1,100 | 1,643,438 |
| Fund 415 Successful May 19, 2015 bond election. Replace Fairview, Troutdale and Wilkes Elementary Schools, remodel Reynolds High School and provide safety & security upgrades to all schools. | 131,707,623 | ↑ 2.52% 3,314,552 | 135,022,175 |
| Fund 417 Change to District-wide school improvement projects for roof and HVAC systems using the QZAP interest-free loan program, paid by the General Fund starting in 2017-18. | 0 | ↑ 100% 4,000,000 | 4,000,000 |
| Total | 133,352,161 | ↑ 5.48% 7,313,452 | 140,665,613 |



MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The budgetary basis of accounting is the same as accounting principles generally accepted in the United States of America for the governmental fund types, and private purpose trust fund are budgeted by major function in the governmental fund types.

Government-wide, internal service, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and accrued vacation which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

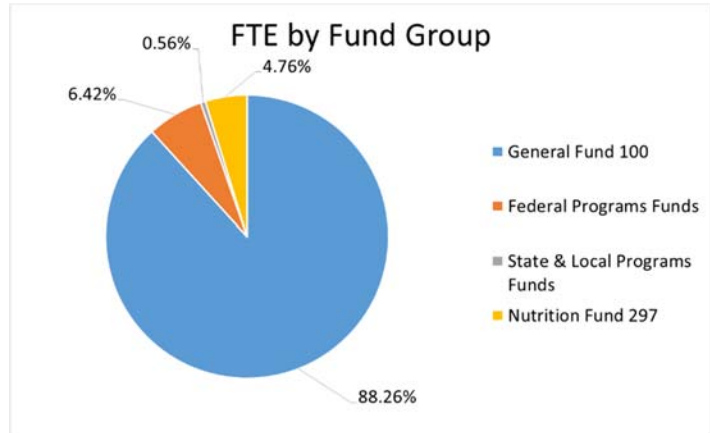
Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.





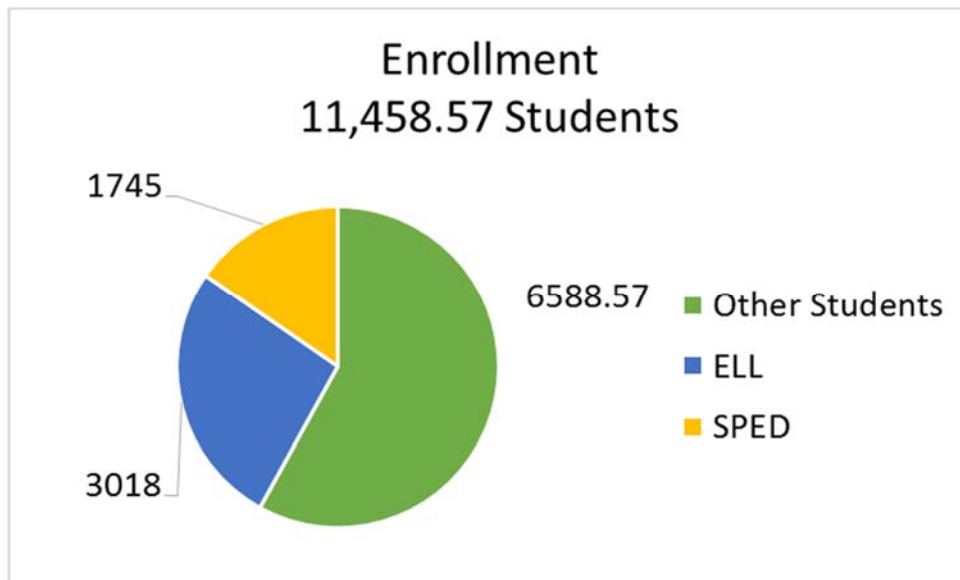
FTE:

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 1,160.4 FTE, a 3.31% decrease from 2015-16.



Student Enrollment:

Average Daily Membership (ADM_r) is projected to decrease by .082%, from 11,468.01 ADM_r in 2015-16 to 11,458.57 ADM_r for 2016-17. 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. 3,018 English Language Learner students make up 26.34% of the District’s total students and 1,745 Special Education students represents 15.23% of the District.





Budget Assumptions

July 1, 2016 to June 30, 2017

REVENUES:

State School Fund:

Using the Co-Chair proposed budget of \$7.376 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 2016-17 is estimated to be \$88,494,379.

Property Taxes:

Estimated Tax revenue of \$24,228,690 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 (ADMr) projections are based on data collected from each building, including Charter Schools, and have been estimated at 11,458.57.

General Fund Revenues:

The General Fund Revenues are projected to be \$129,419,326.

EXPENDITURE:

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 – 10.6% for all PERS eligible employees
- FICA – 7.65 % employer match
- Workers' Compensation – ranging from 1.7% to 6.8%
- Unemployment - 0.4%
- 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.



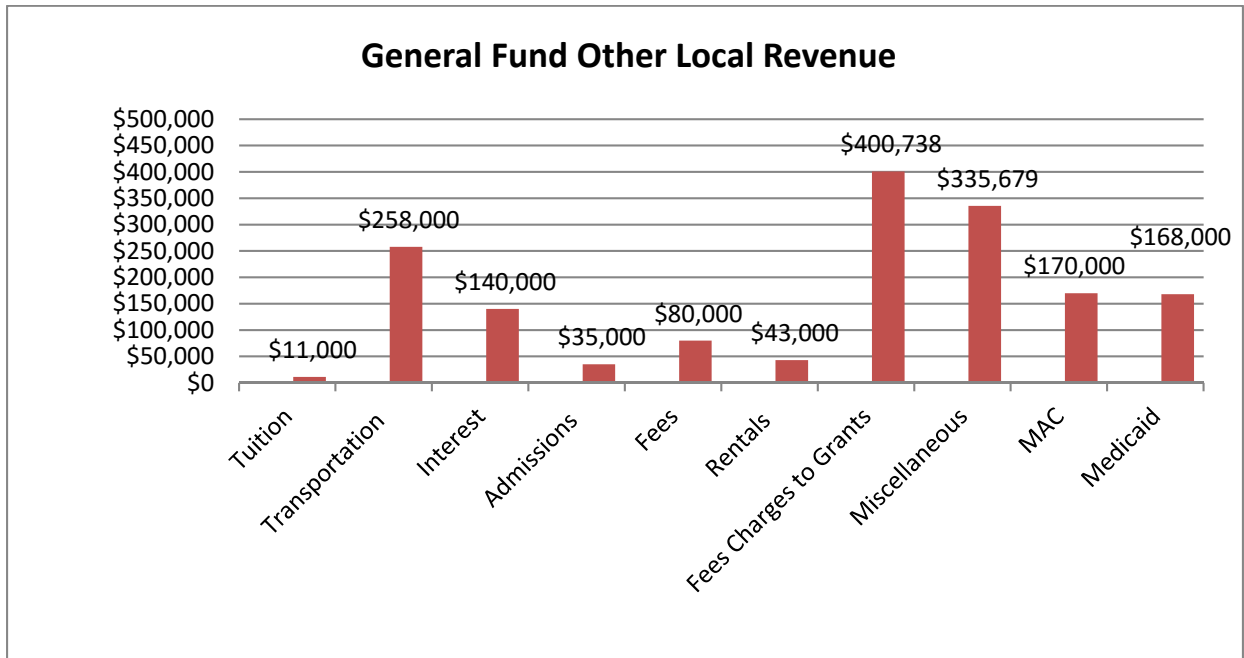
All other costs such as purchased services, supplies and materials and other objects are based on projected plans for service delivery during the fiscal year.

Total General Fund Expenditures are projected to be \$129,419,326. The 2016-17 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.

In addition to local property tax, other local revenue is comprised of the following:



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.

Alternative Revenue: The district does not have alternative revenue.



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](#)

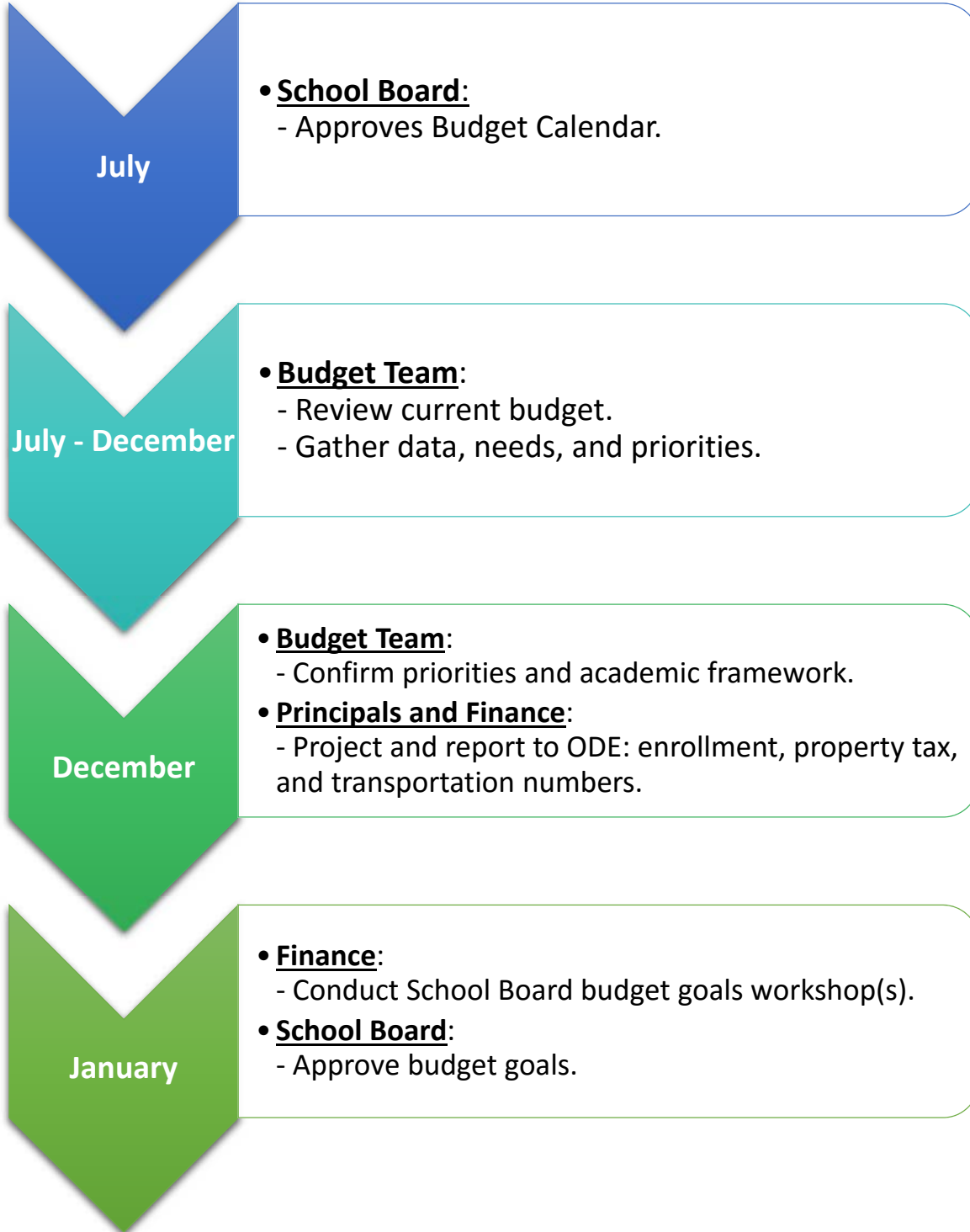
[ORS 332.107](#)



Budget Calendar July 1, 2016 to June 30, 2017

| | |
|--|-----------------------|
| Board of Directors Meeting | July 8, 2015 |
| <ul style="list-style-type: none"> √ Board Appoints Budget Officer √ Board Considers 2016-17 Budget Calendar | |
| Publish 1st Notice of Budget Committee Meetings | April 8, 2016 |
| <ul style="list-style-type: none"> √ 5 to 30 Days Before the 1st Meeting (Gresham Outlook) | |
| Conduct 1st Budget Work Session | April 21 2016 |
| Publish 2nd Notice of Budget Committee Meetings | April 19, 2016 |
| <ul style="list-style-type: none"> √ 5 to 30 Days Before the 1st Meeting (Gresham Outlook) | |
| Conduct 2nd Budget Work Session | April 28 2016 |
| 1st Budget Committee Meeting | May 5, 2016 |
| <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 12, 2016 |
| <ul style="list-style-type: none"> √ Budget Committee Deliberations √ Respond to Questions from First Meeting | |
| 3rd Budget Committee Meeting (if needed) | May 19, 2016 |
| Publish Notice of Budget Hearing (only once) | May 27, 2016 |
| <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 8, 2016 |
| <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 8, 2016 |
| <ul style="list-style-type: none"> √ Adopt Budget √ Make Appropriations √ Impose and Categorize Taxes √ Amend 15-16 Appropriations (if necessary) | |
| Submit Tax Certification Documents | July 15, 2016 |
| <ul style="list-style-type: none"> √ To County Assessor Office by July 15, 2016 √ File Budget Document with County Recorder and Designated Agencies | |

Budget Process by Month



January -
March

- **Budget Team and Staff:**
 - Meet to develop plans.
- **Finance:**
 - Receive plans from principals and directors.

April

- **Finance:**
 - Develop Proposed Budget and Budget Message.
 - Review Proposed Budget.
 - Conduct budget workshops.

May

- **Superintendent and Finance:**
 - Conduct budget committee meetings.
- **Budget Committee:**
 - Approve the Proposed Budget.

June

- **School Board:**
 - Conduct public hearing and adopt budget.

Capital Budget Project Summary:

On May 19, 2015, the Reynolds School District successfully passed their \$125 million general obligation bond thanks to the votes of devoted citizens. A bond premium was realized during the bond sale that increased the project budget by another \$14 million.

A major component of the bond program will include the construction of three new elementary schools at the existing sites of Fairview Elementary, Troutdale Elementary, and Wilkes Elementary. The Bond program also includes additions & renovations to be constructed at Reynolds High School. The final element of the Bond program is the design and construction of secure vestibules in 12 other schools within the District.

| MASTER SCHEDULE and BUDGET | | | | | | |
|-----------------------------------|-----------------------------|-----------------------|------------------------------|----------------------------|----------------------------|----------------------------|
| | Est. Completion Date | Est. Budget | Actual Spending 15-16 | Est. Spending 16-17 | Est. Spending 17-18 | Est. Spending 18-19 |
| Secure Vestibules | | \$ 7,799,891 | \$ 338,299 | \$ 1,500,000 | \$ 5,900,000 | \$ 61,592 |
| Schematic Design | 3/6/2017 | | | | | |
| Construction | 9/1/2017 | | | | | |
| RHS | | \$ 34,657,483 | \$ 522,227 | \$ 2,100,000 | \$ 31,285,256 | \$ 750,000 |
| Schematic Design | 3/6/2017 | | | | | |
| Construction | 9/11/2018 | | | | | |
| Wilkes | | \$ 28,165,671 | \$ 452,598 | \$ 1,950,000 | \$ 25,263,073 | \$ 500,000 |
| Schematic Design | 4/4/2017 | | | | | |
| Construction | 8/31/2018 | | | | | |
| Fairview (\$32,839,706) | | \$ 31,358,075 | \$ 330,434 | \$ 1,250,000 | \$ 29,277,641 | \$ 500,000 |
| Schematic Design | 5/1/2017 | | | | | |
| Construction | 8/31/2018 | | | | | |
| Troutdale | | \$ 26,167,674 | \$ 311,563 | \$ 1,250,000 | \$ 24,106,111 | \$ 500,000 |
| Schematic Design | 4/3/2017 | | | | | |
| Construction | 8/31/2018 | | | | | |
| District Wide | | \$ 8,640,749 | \$ 953,026 | \$ 1,250,000 | \$ 6,137,723 | \$ 300,000 |
| District Costs | | | | | | |
| | | \$ 136,789,543 | \$ 2,908,146 | \$ 9,300,000 | \$ 121,969,805 | \$ 2,611,592 |

FINANCIAL



Reynolds Middle School Students are all smiles on their first day of school.

2016-2017

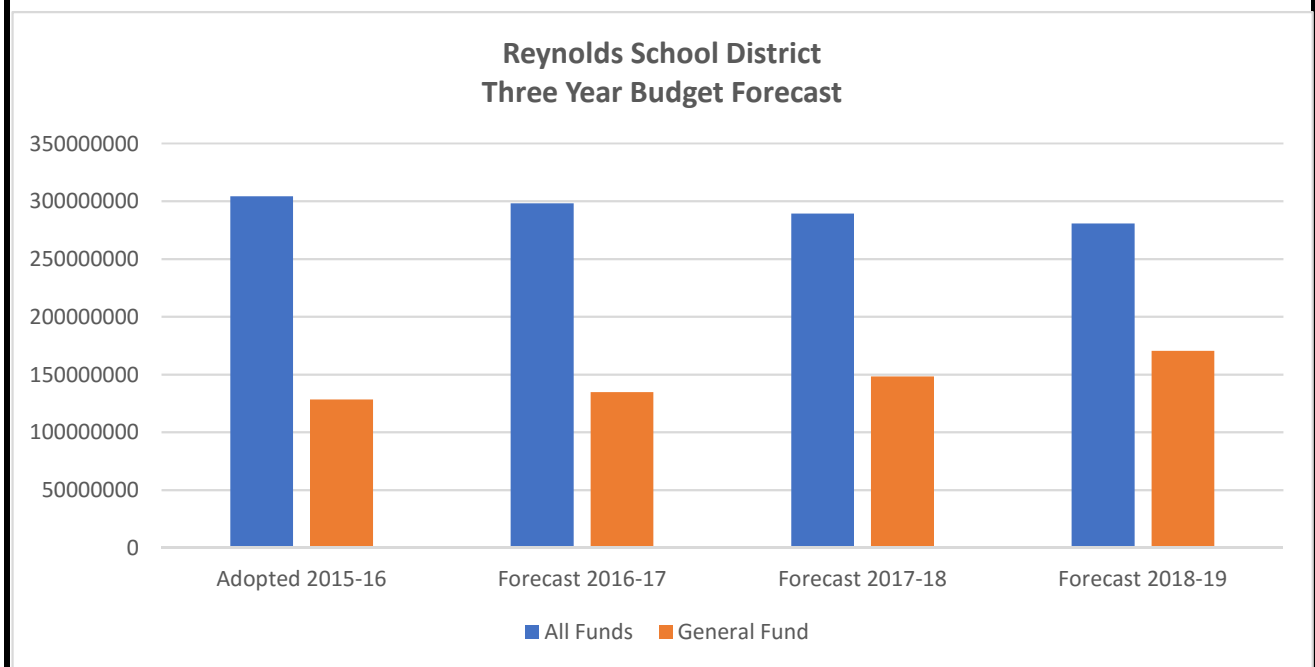
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FINANCIAL SECTION INTRODUCTION

Information presented in the Financial Section includes reports formatted per Oregon Budget Law format requirements. The Proposed, Approved and Adopted Columns, even if unchanged, are a required element.

The Oregon State School Funding Formula is presented in this section along with Student Enrollment Projections, State & Property Tax Funding Projections, Assessed Value of Taxable Property and Property Tax Levies & Collection Information.

| Reynolds School District Three Year Budget Forecast | | | | |
|--|------------------------|-------------------------|-------------------------|-------------------------|
| | Adopted 2016-17 | Forecast 2017-18 | Forecast 2018-19 | Forecast 2019-20 |
| All Funds | 311,209,071 | 323,693,705.97 | 224,382,460 | 230,089,232.62 |
| General Fund | 129,419,327 | 138,478,679.89 | 148,172,187 | 158,544,240.61 |



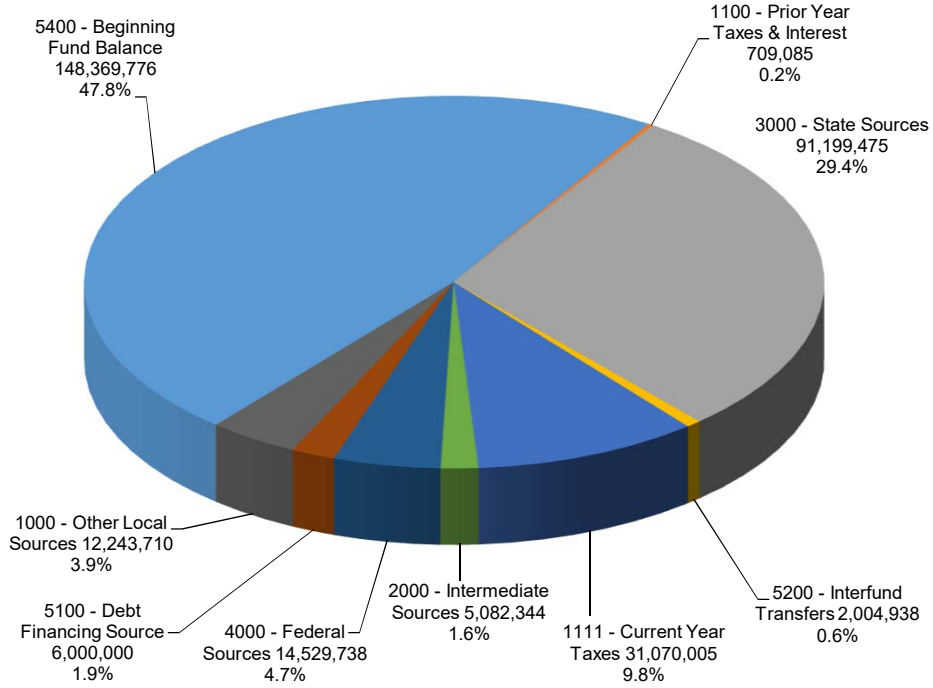
Although the economic outlook is strengthening for Oregon and costs continue to increase, especially in the area of employee salaries, benefits and contracted services, the forecast for all funds is declining in 2018-19 and 2019-20 due to the spending down of the 2015 Capital Projects Fund.

All Funds Summary - Resources

Reynolds School District #7

Total: \$311,209,071

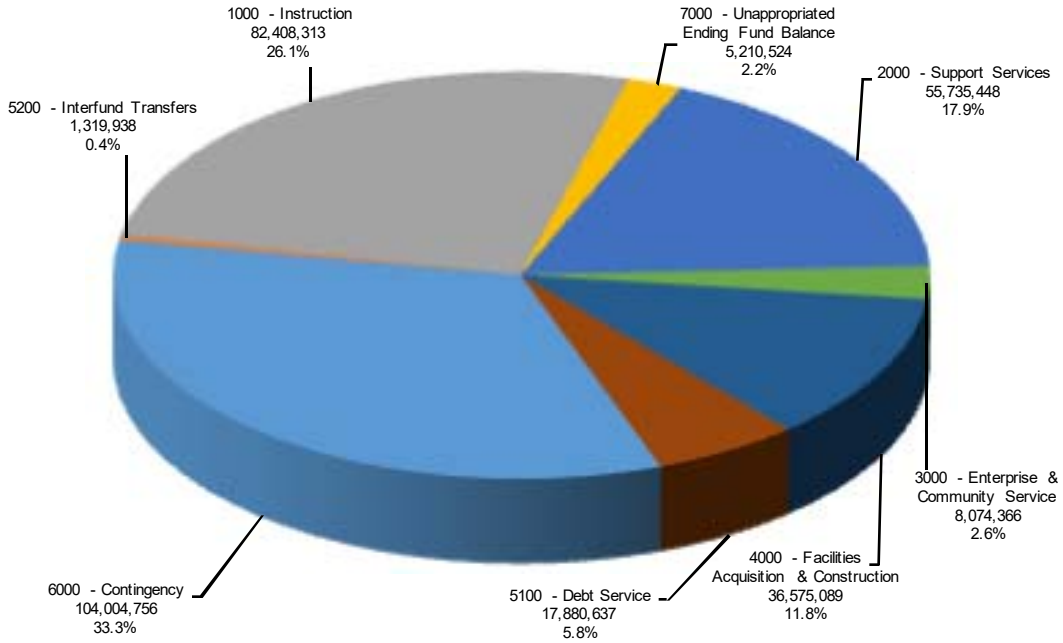
Accounts for all Funds revenues and for all Funds instructional programs, daily operations or our schools and general functions of our school district. The revenues primarily come from Bond Sale Proceeds, State School Fund and Property Taxes.



| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|------------------------------------|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | | \$ | \$ | \$ |
| 10,086,140 | 10,520,990 | 12,274,493 | 1000 - Other Local Sources | 12,243,710 | 12,243,710 | 12,243,710 |
| 728,717 | 664,312 | 954,363 | 1100 - Prior Year Taxes & Interest | 694,085 | 694,085 | 709,085 |
| 28,451,965 | 29,412,404 | 30,859,187 | 1111 - Current Year Taxes | 30,585,005 | 30,585,005 | 31,070,005 |
| 1,699,261 | 2,533,488 | 3,285,922 | 2000 - Intermediate Sources | 5,082,344 | 5,082,344 | 5,082,344 |
| 80,199,738 | 83,521,908 | 91,367,166 | 3000 - State Sources | 91,199,475 | 91,199,475 | 91,199,475 |
| 13,969,114 | 14,460,074 | 16,221,386 | 4000 - Federal Sources | 14,529,738 | 14,529,738 | 14,529,738 |
| - | - | 131,707,623 | 5100 - Debt Financing Source | 6,000,000 | 6,000,000 | 6,000,000 |
| 1,512,000 | 2,104,038 | 1,785,538 | 5200 - Interfund Transfers | 2,004,938 | 2,004,938 | 2,004,938 |
| 18,326,871 | 19,671,596 | 14,399,685 | 5400 - Beginning Fund Balance | 137,347,601 | 148,369,776 | 148,369,776 |
| 154,973,806 | 162,888,809 | 302,855,362 | Total Object : | 299,686,896 | 310,709,071 | 311,209,071 |

All Funds Summary - Requirements by Major Function Reynolds School District #7 Total: \$311,209,071

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



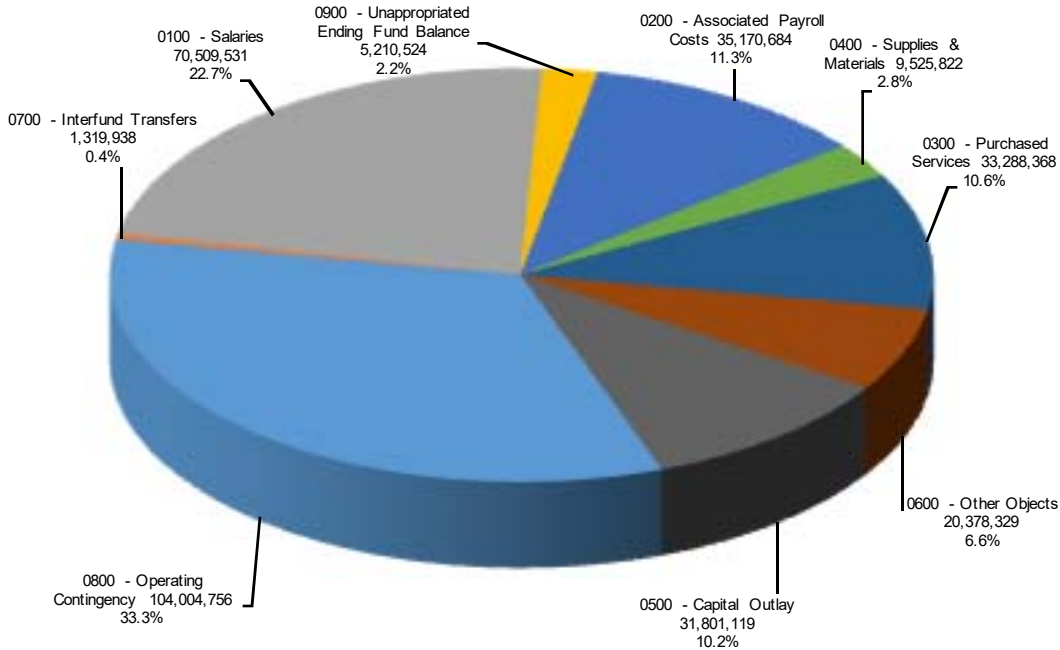
| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-----------------|---------------------|---------------------|--------------------|-----------------|
| \$ | \$ | \$ | FTE | \$ | \$ | \$ | FTE |
| 70,202,500 | 76,154,715 | 82,376,830 | 715.32 | 81,011,338 | 81,011,338 | 82,408,313 | 680.32 |
| 42,521,247 | 46,932,202 | 53,773,618 | 427.89 | 59,632,423 | 55,632,423 | 55,735,448 | 430.00 |
| 6,402,875 | 6,544,655 | 7,326,139 | 56.89 | 8,074,366 | 8,074,366 | 8,074,366 | 61.77 |
| 778 | 1,000 | 39,514,287 | | 32,575,089 | 36,575,089 | 36,575,089 | |
| 14,662,812 | 15,113,587 | 17,165,888 | | 17,880,637 | 17,880,637 | 17,880,637 | |
| 1,512,000 | 2,104,038 | 1,785,538 | | 1,319,938 | 1,319,938 | 1,319,938 | |
| - | - | 94,927,366 | | 92,482,581 | 103,504,756 | 104,004,756 | |
| 19,671,596 | 16,038,612 | 7,478,148 | | 6,710,524 | 6,710,524 | 5,210,524 | |
| 154,973,806 | 162,888,809 | 304,347,814 | 1,200.10 | 299,686,896 | 310,709,071 | 311,209,071 | 1,172.08 |

All Funds Summary - Requirements by Major Object

Reynolds School District #7

Total: \$311,209,071

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



| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-----------------|---------------------|---------------------|--------------------|-----------------|
| \$ | \$ | \$ | FTE | \$ | \$ | \$ | FTE |
| 60,352,169 | 64,977,280 | 70,930,923 | 1,200.10 | 70,398,321 | 70,398,321 | 70,509,531 | 1,172.08 |
| 30,869,385 | 33,850,986 | 33,565,325 | | 35,010,300 | 35,010,300 | 35,170,684 | |
| 17,716,961 | 18,360,340 | 22,409,323 | | 32,967,936 | 32,967,936 | 33,288,368 | |
| 6,570,173 | 7,826,852 | 10,880,755 | | 8,646,804 | 8,646,804 | 9,525,822 | |
| 2,138,439 | 3,336,390 | 43,612,655 | | 31,773,690 | 31,773,690 | 31,801,119 | |
| 16,143,084 | 16,394,310 | 18,757,782 | | 20,376,802 | 20,376,802 | 20,378,329 | |
| 1,512,000 | 2,104,038 | 1,785,538 | | 1,319,938 | 1,319,938 | 1,319,938 | |
| - | - | 95,747,366 | | 92,482,581 | 103,504,756 | 104,004,756 | |
| 19,671,596 | 16,038,612 | 6,658,148 | | 6,710,524 | 6,710,524 | 5,210,524 | |
| 154,973,806 | 162,888,809 | 304,347,814 | 1,200.10 | 299,686,896 | 310,709,071 | 311,209,071 | 1,172.08 |



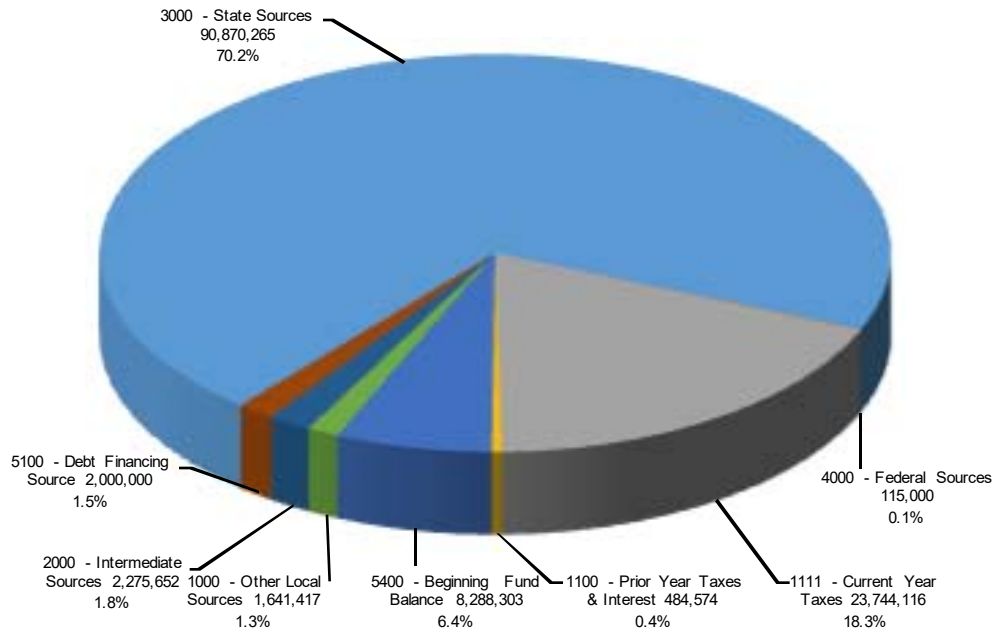
General Fund (100)

The following fund is accounted for using the modified accrual method of accounting. Fund resources are presented prior to fund requirements.

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

General Fund 100 Summary - Resources Reynolds School District #7 Total: \$129,419,327

The following fund is accounted for using modified accrual method of accounting. Fund resources are presented prior to fund requirements.



| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|------------------------------------|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | | \$ | \$ | \$ |
| 1,111,130 | 1,374,658 | 1,961,417 | 1000 - Other Local Sources | 1,641,417 | 1,641,417 | 1,641,417 |
| 557,195 | 499,249 | 705,690 | 1100 - Prior Year Taxes & Interest | 484,574 | 484,574 | 484,574 |
| 21,014,730 | 22,539,228 | 22,817,310 | 1111 - Current Year Taxes | 23,744,116 | 23,744,116 | 23,744,116 |
| 1,493,405 | 1,994,101 | 2,028,737 | 2000 - Intermediate Sources | 2,275,652 | 2,275,652 | 2,275,652 |
| 79,805,516 | 83,062,262 | 91,138,290 | 3000 - State Sources | 90,870,265 | 90,870,265 | 90,870,265 |
| 107,221 | 119,825 | 115,000 | 4000 - Federal Sources | 115,000 | 115,000 | 115,000 |
| - | - | - | 5100 - Debt Financing Source | 2,000,000 | 2,000,000 | 2,000,000 |
| 11,550,046 | 12,238,786 | 9,625,348 | 5400 - Beginning Fund Balance | 8,288,303 | 8,288,303 | 8,288,303 |
| 115,639,243 | 121,828,107 | 128,391,792 | Total Object : | 129,419,327 | 129,419,327 | 129,419,327 |

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

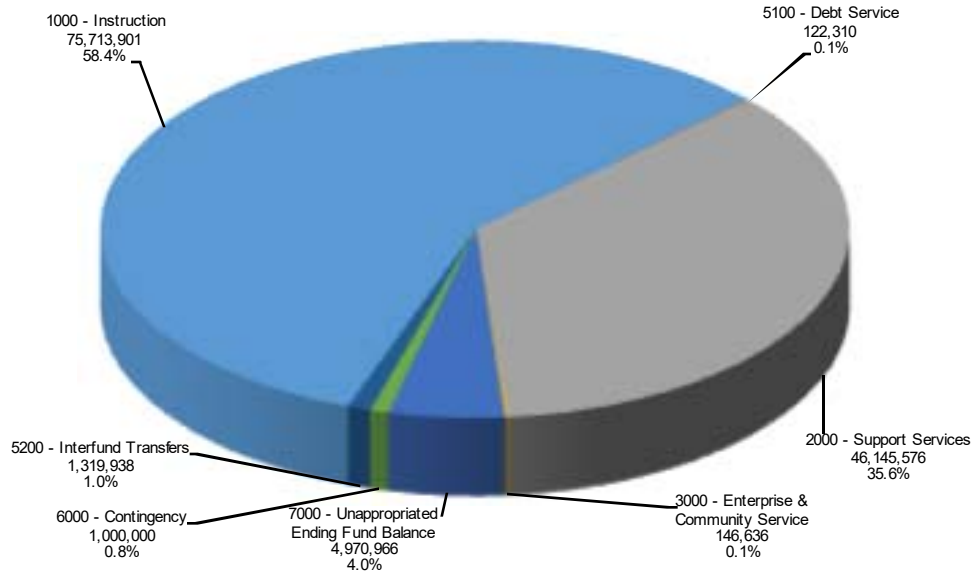
General Fund 100 Details - Resources
Reynolds School District #7
Total: \$129,419,327

The following fund is accounted for using the modified accrual method of accounting. Fund resources are presented prior to fund requirements. Accounts for revenues for instructional programs, daily operations of our schools and general functions of our school district. The revenues primarily come from State School Fund and Property Taxes.

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | | \$ | \$ | \$ |
| | | | 1000 - Other Local Sources | | | |
| 58,491 | 47,208 | 10,000 | 1312 - Tuition From Other Districts | 10,000 | 10,000 | 10,000 |
| 900 | 300 | 1,000 | 1319 - Tuition Placement Testing Fees | 1,000 | 1,000 | 1,000 |
| 228,139 | 344,315 | 180,000 | 1400 - Transportation Fees | 200,000 | 200,000 | 200,000 |
| 3,213 | - | 8,000 | 1415 - Transportation - Foster Care | 8,000 | 8,000 | 8,000 |
| 4,772 | 1,581 | 50,000 | 1416 - Transportation - DHS | 50,000 | 50,000 | 50,000 |
| 165,307 | 140,193 | 155,000 | 1510 - Interest On Investments | 140,000 | 140,000 | 140,000 |
| 22,756 | 32,942 | 100,000 | 1715 - Admissions -Athletic Events | 35,000 | 35,000 | 35,000 |
| 75,154 | 59,989 | 125,000 | 1740 - Athletic User Fees | 60,000 | 60,000 | 60,000 |
| 42,512 | 41,533 | 50,000 | 1910 - Rentals | 40,000 | 40,000 | 40,000 |
| 36,753 | 36,560 | 30,000 | 1911 - Staff Building Use | 20,000 | 20,000 | 20,000 |
| 2,051 | 1,774 | 3,000 | 1913 - Music Rentals | 3,000 | 3,000 | 3,000 |
| 340,385 | 384,475 | 478,738 | 1980 - Fees Charged To Grants | 400,738 | 400,738 | 400,738 |
| 54,353 | 240,734 | 335,679 | 1990 - Miscellaneous Revenue | 335,679 | 335,679 | 335,679 |
| - | 27,659 | 200,000 | 1991 - MAC | 170,000 | 170,000 | 170,000 |
| 65,105 | (2,022) | 200,000 | 1992 - Medicaid | 168,000 | 168,000 | 168,000 |
| 11,240 | 17,415 | 35,000 | 1996 - Challenge Day Program | - | - | - |
| 1,111,130 | 1,374,658 | 1,961,417 | Total Object 1000: | 1,641,417 | 1,641,417 | 1,641,417 |
| | | | 1100 - Prior Year Taxes & Interest | | | |
| 557,195 | 499,249 | 705,690 | 1112 - Prior Year Taxes | 484,574 | 484,574 | 484,574 |
| | | | 1111 - Current Year Taxes | | | |
| 21,011,161 | 22,537,401 | 22,810,810 | 1111 - Current Year Taxes | 23,741,116 | 23,741,116 | 23,741,116 |
| 3,569 | 1,827 | 6,500 | 1190 - Tax Penalties & Interest | 3,000 | 3,000 | 3,000 |
| 21,014,730 | 22,539,228 | 22,817,310 | Total Object 1111: | 23,744,116 | 23,744,116 | 23,744,116 |
| | | | 2000 - Intermediate Sources | | | |
| 9,474 | 1,903 | 1,800 | 2101 - County School Fund | 1,800 | 1,800 | 1,800 |
| 1,125,989 | 1,603,887 | 1,603,887 | 2102 - ESD Apportionment | 1,850,802 | 1,850,802 | 1,850,802 |
| (0) | 388,310 | 423,050 | 2110 - City/County Revenue | 423,050 | 423,050 | 423,050 |
| 357,942 | - | - | 2199 - Other Intermediate Sources | - | - | - |
| 1,493,405 | 1,994,101 | 2,028,737 | Total Object 2000: | 2,275,652 | 2,275,652 | 2,275,652 |
| | | | 3000 - State Sources | | | |
| 78,018,034 | 81,427,040 | 90,027,963 | 3101 - State School Fund - General Supp | 89,744,379 | 89,744,379 | 89,744,379 |
| 1,082,675 | 1,171,568 | 1,090,327 | 3103 - Common School Fund | 1,125,886 | 1,125,886 | 1,125,886 |
| 704,806 | 451,443 | - | 3199 - Other Unrestricted Grants In | - | - | - |
| - | 12,212 | 20,000 | 3299 - Other Restricted Grants | - | - | - |
| 79,805,516 | 83,062,262 | 91,138,290 | Total Object 3000: | 90,870,265 | 90,870,265 | 90,870,265 |
| | | | 4000 - Federal Sources | | | |
| (0) | - | - | 4201 - Medicaid | - | - | - |
| 107,221 | 112,248 | 115,000 | 4300 - Restricted from Fed | 115,000 | 115,000 | 115,000 |
| - | 7,577 | - | 4580 - Restrc Fed Rev Thru State | - | - | - |
| 107,221 | 119,825 | 115,000 | Total Object 4000: | 115,000 | 115,000 | 115,000 |
| | | | 5100 - Debt Financing Source | | | |
| - | - | - | 5110 - Bond Proceeds | 2,000,000 | 2,000,000 | 2,000,000 |
| | | | 5400 - Beginning Fund Balance | | | |
| 11,550,046 | 12,238,786 | 9,625,348 | 5400 - Beginning Fund Balance | 8,288,303 | 8,288,303 | 8,288,303 |
| 115,639,243 | 121,828,107 | 128,391,792 | Total Object : | 129,419,327 | 129,419,327 | 129,419,327 |

**General Fund 100 Summary - Requirements by Major Function
Reynolds School District #7
Total: \$129,419,327**

The following fund is accounted for using the modified accrual method of accounting.

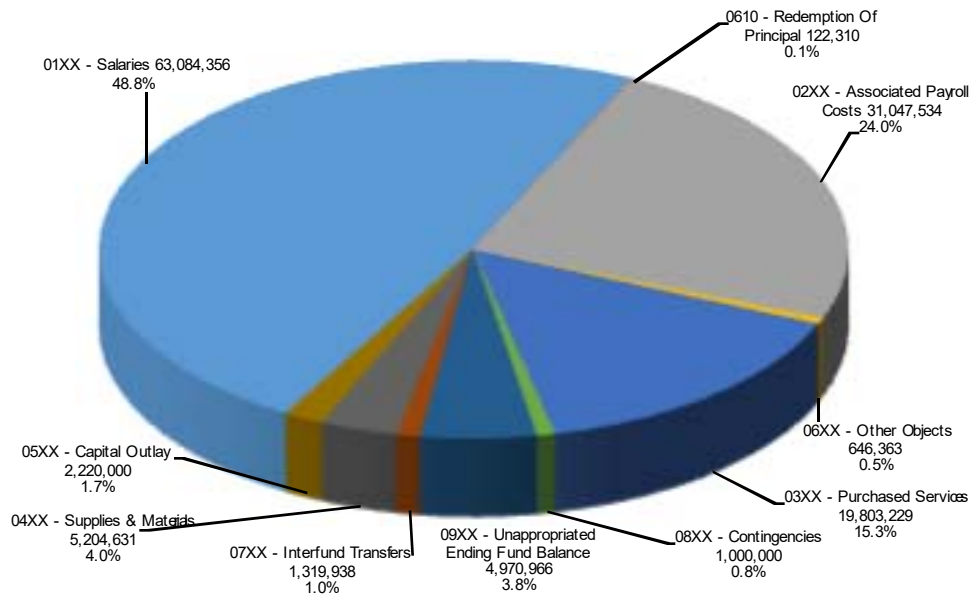


| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Function | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--------------------|--------------------|--------------------|-----------------|---|---------------------|---------------------|--------------------|-----------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| 62,615,141 | 68,611,922 | 72,059,197 | 647.07 | 1000 - Instruction | 74,316,926 | 74,316,926 | 75,713,901 | 625.24 |
| 38,701,420 | 42,128,794 | 45,741,954 | 406.11 | 2000 - Support Services | 46,042,551 | 46,042,551 | 46,145,576 | 408.09 |
| 449,586 | 122,776 | 130,966 | 2.50 | 3000 - Enterprise & Community Service | 146,636 | 146,636 | 146,636 | 2.50 |
| 122,310 | 122,310 | 122,310 | | 5100 - Debt Service | 122,310 | 122,310 | 122,310 | |
| 1,512,000 | 2,104,038 | 1,785,538 | | 5200 - Interfund Transfers | 1,319,938 | 1,319,938 | 1,319,938 | |
| - | - | 2,113,235 | | 6000 - Contingency | 1,000,000 | 1,000,000 | 1,000,000 | |
| 12,238,786 | 8,738,268 | 6,418,590 | | 7000 - Unappropriated Ending Fund Balance | 6,470,966 | 6,470,966 | 4,970,966 | |
| 115,639,243 | 121,828,107 | 128,371,790 | 1,055.68 | Total Function : | 129,419,327 | 129,419,327 | 129,419,327 | 1,035.83 |

Accounts for expenditures for instructional programs, daily operations of our schools and general functions of our school district.

General Fund 100 Summary - Requirements by Major Object
Reynolds School District #7
Total: \$129,419,327

The following fund is accounted for using the modified accrual method of accounting.



| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--------------------|--------------------|--------------------|-----------------|---|---------------------|---------------------|--------------------|-----------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| 54,060,731 | 58,190,216 | 62,920,966 | 1,055.68 | 01XX - Salaries | 62,973,146 | 62,973,146 | 63,084,356 | 1,035.83 |
| 27,597,639 | 30,069,414 | 29,318,200 | | 02XX - Associated Payroll Costs | 30,887,150 | 30,887,150 | 31,047,534 | |
| 13,467,807 | 14,232,675 | 16,468,976 | | 03XX - Purchased Services | 19,453,841 | 19,453,841 | 19,803,229 | |
| 3,646,665 | 5,384,946 | 5,910,658 | | 04XX - Supplies & Materials | 4,325,613 | 4,325,613 | 5,204,631 | |
| 1,955,831 | 2,230,075 | 2,638,909 | | 05XX - Capital Outlay | 2,220,000 | 2,220,000 | 2,220,000 | |
| 434,915 | 122,310 | 122,310 | | 0610 - Redemption Of Principal | 122,310 | 122,310 | 122,310 | |
| 724,870 | 756,165 | 674,408 | | 06XX - Other Objects | 646,363 | 646,363 | 646,363 | |
| 1,512,000 | 2,104,038 | 1,785,538 | | 07XX - Interfund Transfers | 1,319,938 | 1,319,938 | 1,319,938 | |
| - | - | 2,113,235 | | 08XX - Contingencies | 1,000,000 | 1,000,000 | 1,000,000 | |
| 12,238,786 | 8,738,268 | 6,418,590 | | 09XX - Unappropriated Ending Fund Balance | 6,470,966 | 6,470,966 | 4,970,966 | |
| 115,639,243 | 121,828,107 | 128,371,790 | 1,055.68 | Total Object : | 129,419,327 | 129,419,327 | 129,419,327 | 1,035.83 |

Accounts for expenditures for instructional programs, daily operations of our schools and general functions of our school district.

**General Fund 100 Details - Requirements
Reynolds School District #7
Total: \$129,419,327**

The following fund is accounted for using the modified accrual method of accounting. Fund resources are presented prior to fund requirements. Accounts for expenditures for instructional programs, daily operations of our schools and general functions of our school district.

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|---------------|---------------------------------|---------------------|---------------------|--------------------|---------------|
| \$ | \$ | \$ | FTE | 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. | | | | | | | | |
| 1111 - Primary Programs K-5 | | | | | | | | |
| 11,894,282 | 12,670,652 | 13,046,559 | 202.20 | 0111 - Licensed Salaries | 13,365,198 | 13,365,198 | 13,365,198 | 199.63 |
| - | - | 83,100 | 7.81 | 0112 - Classified Salaries | - | - | 143,400 | 8.65 |
| 499,385 | 597,409 | 792,519 | | 01XX - Other Salaries | 577,484 | 577,484 | 509,144 | |
| 5,727,564 | 6,336,654 | 6,246,407 | | 02XX - Associated Payroll Costs | 6,266,776 | 6,266,776 | 6,370,233 | |
| 56,162 | 4,686 | 59,652 | | 03XX - Purchased Services | 637,254 | 637,254 | 637,254 | |
| 365,056 | 872,173 | 1,032,566 | | 04XX - Supplies & Materials | 502,826 | 502,826 | 863,150 | |
| 545 | 104 | 500 | | 06XX - Other Objects | - | - | - | |
| 18,542,993 | 20,481,677 | 21,261,303 | 210.01 | Total Function 1111: | 21,349,538 | 21,349,538 | 21,888,379 | 208.28 |
| 1121 - Middle School Programs | | | | | | | | |
| 5,901,425 | 5,987,886 | 6,229,391 | 91.30 | 0111 - Licensed Salaries | 6,401,846 | 6,401,846 | 6,401,846 | 88.50 |
| - | - | 280 | | 0112 - Classified Salaries | - | - | - | |
| 313,940 | 271,185 | 397,871 | | 01XX - Other Salaries | 143,631 | 143,631 | 143,631 | |
| 2,804,589 | 2,947,330 | 2,889,643 | | 02XX - Associated Payroll Costs | 2,916,988 | 2,916,988 | 2,916,988 | |
| 21,262 | 63,023 | 84,642 | | 03XX - Purchased Services | 235,822 | 235,822 | 235,822 | |
| 226,573 | 402,516 | 429,625 | | 04XX - Supplies & Materials | 187,174 | 187,174 | 458,603 | |
| 2,639 | 4,073 | 15,255 | | 06XX - Other Objects | 14,535 | 14,535 | 14,535 | |
| 9,270,427 | 9,676,013 | 10,046,707 | 91.30 | Total Function 1121: | 9,899,996 | 9,899,996 | 10,171,425 | 88.50 |
| 1122 - Middle School Extra-Curricular | | | | | | | | |
| 76,708 | 120,117 | 164,477 | | 01XX - Other Salaries | 2,753 | 2,753 | 38,903 | |
| 18,849 | 31,142 | 38,055 | | 02XX - Associated Payroll Costs | 675 | 675 | 9,525 | |
| - | 6,293 | 20,038 | | 03XX - Purchased Services | 5,000 | 5,000 | 5,000 | |
| 13,694 | 32,212 | 17,721 | | 04XX - Supplies & Materials | 500 | 500 | 500 | |
| 208 | 232 | 1,220 | | 06XX - Other Objects | - | - | - | |
| 109,459 | 189,997 | 241,511 | | Total Function 1122: | 8,928 | 8,928 | 53,928 | |
| 1131 - High School Programs | | | | | | | | |
| 6,054,082 | 6,059,370 | 6,403,848 | 95.49 | 0111 - Licensed Salaries | 6,186,891 | 6,186,891 | 6,186,891 | 87.49 |
| 200 | 28,268 | 41,791 | 1.00 | 0112 - Classified Salaries | 19,707 | 19,707 | 19,707 | 0.50 |
| 540,574 | 705,027 | 676,021 | 3.00 | 01XX - Other Salaries | 697,721 | 697,721 | 697,721 | 3.00 |
| 2,935,395 | 3,135,774 | 2,912,401 | | 02XX - Associated Payroll Costs | 2,957,843 | 2,957,843 | 2,995,920 | |
| 176,272 | 291,888 | 789,733 | | 03XX - Purchased Services | 1,030,811 | 1,030,811 | 1,287,174 | |
| 246,906 | 495,709 | 533,435 | | 04XX - Supplies & Materials | 229,001 | 229,001 | 476,266 | |
| - | - | 1,397 | | 05XX - Capital Outlay | - | - | - | |
| 750 | 3,801 | 14,620 | | 06XX - Other Objects | 9,895 | 9,895 | 9,895 | |
| 9,954,178 | 10,719,837 | 11,373,247 | 99.49 | Total Function 1131: | 11,131,869 | 11,131,869 | 11,673,574 | 90.99 |
| 1132 - High School Athletics | | | | | | | | |
| 25,511 | 26,961 | 29,704 | 1.00 | 0112 - Classified Salaries | 31,524 | 31,524 | 31,524 | 1.00 |
| 240,865 | 236,834 | 218,394 | | 01XX - Other Salaries | 224,684 | 224,684 | 224,684 | |
| 66,099 | 67,760 | 63,899 | | 02XX - Associated Payroll Costs | 73,410 | 73,410 | 73,410 | |
| 85,026 | 84,060 | 126,500 | | 03XX - Purchased Services | 111,375 | 111,375 | 111,375 | |
| 63,017 | 72,976 | 65,000 | | 04XX - Supplies & Materials | 65,000 | 65,000 | 65,000 | |
| 6,358 | 6,273 | 12,000 | | 06XX - Other Objects | 9,000 | 9,000 | 9,000 | |
| 486,876 | 494,864 | 515,498 | 1.00 | Total Function 1132: | 514,993 | 514,993 | 514,993 | 1.00 |
| 1133 - High School Activities | | | | | | | | |
| 4,388 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| 89,636 | 106,309 | 114,825 | | 01XX - Other Salaries | 34,760 | 34,760 | 34,760 | |
| 25,092 | 28,049 | 26,698 | | 02XX - Associated Payroll Costs | 8,084 | 8,084 | 8,084 | |
| 21,248 | 16,312 | 26,140 | | 03XX - Purchased Services | 35,910 | 35,910 | 35,910 | |
| 23,287 | 23,931 | 24,950 | | 04XX - Supplies & Materials | 31,500 | 31,500 | 31,500 | |
| 244 | 402 | 1,000 | | 06XX - Other Objects | - | - | - | |
| 163,894 | 175,004 | 193,613 | | Total Function 1133: | 110,254 | 110,254 | 110,254 | |
| 1210 - Talented & Gifted | | | | | | | | |
| 33,653 | 29,784 | 31,300 | 0.50 | 0111 - Licensed Salaries | 33,208 | 33,208 | 33,208 | 0.50 |
| 7,932 | 15,237 | 12,171 | | 01XX - Other Salaries | 10,000 | 10,000 | 10,000 | |
| 12,143 | 14,522 | 17,580 | | 02XX - Associated Payroll Costs | 18,468 | 18,468 | 18,468 | |
| 292 | 6,713 | 17,450 | | 03XX - Purchased Services | 21,950 | 21,950 | 21,950 | |
| 20,769 | 7,443 | 17,500 | | 04XX - Supplies & Materials | 19,800 | 19,800 | 19,800 | |
| 2,084 | 4,090 | 270 | | 06XX - Other Objects | 270 | 270 | 270 | |
| 76,871 | 77,790 | 96,271 | 0.50 | Total Function 1210: | 103,696 | 103,696 | 103,696 | 0.50 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Function - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|--|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | <u>1220 - Restrictive Programs</u> | | | | |
| 1,055,923 | 1,283,686 | 1,262,896 | 20.10 | 0111 - Licensed Salaries | 1,093,102 | 1,093,102 | 1,093,102 | 17.10 |
| 641,008 | 530,302 | 523,870 | 21.28 | 0112 - Classified Salaries | 462,210 | 462,210 | 462,210 | 18.04 |
| 41,933 | 262,227 | 171,251 | | 01XX - Other Salaries | 70,220 | 70,220 | 70,220 | |
| 992,102 | 1,046,710 | 993,023 | | 02XX - Associated Payroll Costs | 864,058 | 864,058 | 864,058 | |
| 456,932 | 317,068 | 188,386 | | 03XX - Purchased Services | 947,850 | 947,850 | 947,850 | |
| 186,987 | 165,963 | 56,187 | | 04XX - Supplies & Materials | 72,450 | 72,450 | 72,450 | |
| 3,374,884 | 3,605,956 | 3,195,613 | 41.38 | Total Function 1220: | 3,509,890 | 3,509,890 | 3,509,890 | 35.14 |
| | | | | <u>1223 - Transition Program</u> | | | | |
| 123,553 | 57,155 | 92,716 | 1.80 | 0111 - Licensed Salaries | 48,115 | 48,115 | 48,115 | 1.00 |
| 248,744 | 211,092 | 186,042 | 7.34 | 0112 - Classified Salaries | 135,042 | 135,042 | 135,042 | 4.84 |
| 12,335 | 6,522 | 19,038 | | 01XX - Other Salaries | 3,352 | 3,352 | 3,352 | |
| 232,301 | 171,553 | 179,181 | | 02XX - Associated Payroll Costs | 122,461 | 122,461 | 122,461 | |
| 25 | - | - | | 03XX - Purchased Services | 12,442 | 12,442 | 12,442 | |
| 464 | 1,513 | 2,300 | | 04XX - Supplies & Materials | 2,300 | 2,300 | 2,300 | |
| 617,422 | 447,834 | 479,277 | 9.14 | Total Function 1223: | 323,712 | 323,712 | 323,712 | 5.84 |
| | | | | <u>1224 - Life Skills</u> | | | | |
| 501,070 | 558,074 | 599,355 | 10.00 | 0111 - Licensed Salaries | 782,812 | 782,812 | 782,812 | 12.00 |
| 693,449 | 538,130 | 539,306 | 19.63 | 0112 - Classified Salaries | 682,606 | 682,606 | 682,606 | 24.34 |
| 41,240 | 29,275 | 99,183 | | 01XX - Other Salaries | 45,134 | 45,134 | 45,134 | |
| 813,840 | 686,088 | 717,859 | | 02XX - Associated Payroll Costs | 867,363 | 867,363 | 867,363 | |
| - | - | - | | 03XX - Purchased Services | 56,278 | 56,278 | 56,278 | |
| - | - | 1,882 | | 04XX - Supplies & Materials | 36,000 | 36,000 | 36,000 | |
| 2,049,599 | 1,811,567 | 1,957,584 | 29.63 | Total Function 1224: | 2,470,193 | 2,470,193 | 2,470,193 | 36.34 |
| | | | | <u>1225 - Out of District Programs</u> | | | | |
| 855,973 | 730,364 | 592,980 | | 03XX - Purchased Services | 1,406,000 | 1,406,000 | 1,406,000 | |
| | | | | <u>1227 - Extended School Year</u> | | | | |
| 2,957 | 3,276 | 3,322 | | 01XX - Other Salaries | 4,800 | 4,800 | 4,800 | |
| 827 | 863 | 633 | | 02XX - Associated Payroll Costs | 1,116 | 1,116 | 1,116 | |
| 9,359 | 4,844 | 6,699 | | 03XX - Purchased Services | 7,000 | 7,000 | 7,000 | |
| - | - | - | | 04XX - Supplies & Materials | 100 | 100 | 100 | |
| 13,143 | 8,983 | 10,654 | | Total Function 1227: | 13,016 | 13,016 | 13,016 | |
| | | | | <u>1229 - Functional Living Skills</u> | | | | |
| 89,617 | 183,079 | 186,667 | 3.00 | 0111 - Licensed Salaries | 258,008 | 258,008 | 258,008 | 4.00 |
| 165,462 | 147,056 | 130,564 | 4.88 | 0112 - Classified Salaries | 252,242 | 252,242 | 252,242 | 9.56 |
| 9,656 | 6,427 | 23,810 | | 01XX - Other Salaries | 12,389 | 12,389 | 12,389 | |
| 167,198 | 188,040 | 186,449 | | 02XX - Associated Payroll Costs | 311,267 | 311,267 | 311,267 | |
| - | - | - | | 03XX - Purchased Services | 21,296 | 21,296 | 21,296 | |
| - | - | 725 | | 04XX - Supplies & Materials | 1,500 | 1,500 | 1,500 | |
| 431,933 | 524,602 | 528,215 | 7.88 | Total Function 1229: | 856,702 | 856,702 | 856,702 | 13.56 |
| | | | | <u>1250 - Less Restrictive Programs</u> | | | | |
| 1,983,148 | 2,039,851 | 2,171,774 | 33.90 | 0111 - Licensed Salaries | 2,054,973 | 2,054,973 | 2,054,973 | 29.90 |
| 522,741 | 631,379 | 590,617 | 21.97 | 0112 - Classified Salaries | 758,975 | 758,975 | 758,975 | 27.22 |
| 59,387 | 47,530 | 128,260 | | 01XX - Other Salaries | 56,546 | 56,546 | 56,546 | |
| 1,359,728 | 1,477,958 | 1,455,152 | | 02XX - Associated Payroll Costs | 1,503,519 | 1,503,519 | 1,503,519 | |
| - | - | 774 | | 03XX - Purchased Services | 93,980 | 93,980 | 93,980 | |
| 154,852 | 3,873 | 2,911 | | 04XX - Supplies & Materials | 17,000 | 17,000 | 17,000 | |
| 4,079,855 | 4,200,591 | 4,349,487 | 55.87 | Total Function 1250: | 4,484,993 | 4,484,993 | 4,484,993 | 57.12 |
| | | | | <u>1251 - Less Restrictive - Charter School</u> | | | | |
| 225,712 | 245,985 | 91,693 | 1.70 | 0111 - Licensed Salaries | 192,744 | 192,744 | 192,744 | 2.70 |
| - | - | 3,242 | | 01XX - Other Salaries | 4,145 | 4,145 | 4,145 | |
| 108,394 | 115,480 | 47,017 | | 02XX - Associated Payroll Costs | 86,526 | 86,526 | 86,526 | |
| - | 72,888 | - | | 03XX - Purchased Services | 5,934 | 5,934 | 5,934 | |
| 334,106 | 434,353 | 141,953 | 1.70 | Total Function 1251: | 289,349 | 289,349 | 289,349 | 2.70 |
| | | | | <u>1270 - Educationally Disadvantaged</u> | | | | |
| 63,339 | 74,932 | 105,654 | | 01XX - Other Salaries | - | - | - | |
| 16,225 | 20,632 | 14,019 | | 02XX - Associated Payroll Costs | - | - | - | |
| - | 1,504 | 4,775 | | 04XX - Supplies & Materials | - | - | - | |
| - | - | 225 | | 06XX - Other Objects | - | - | - | |
| 79,565 | 97,068 | 124,673 | | Total Function 1270: | - | - | - | |
| | | | | <u>1271 - Remediation</u> | | | | |
| - | 283,750 | 488,000 | | 03XX - Purchased Services | 369,000 | 369,000 | 369,000 | |
| | | | | <u>1280 - Alternative Ed</u> | | | | |
| 932,403 | 1,037,253 | 1,089,207 | 16.50 | 0111 - Licensed Salaries | 951,830 | 951,830 | 951,830 | 13.75 |
| 59,456 | 61,095 | 58,015 | 2.10 | 0112 - Classified Salaries | 61,440 | 61,440 | 61,440 | 2.10 |
| 34,915 | 104,452 | 100,488 | | 01XX - Other Salaries | 105,827 | 105,827 | 105,827 | |
| 508,003 | 600,153 | 530,592 | | 02XX - Associated Payroll Costs | 499,494 | 499,494 | 499,494 | |
| 1,948 | 168,243 | 207,612 | | 03XX - Purchased Services | 53,188 | 53,188 | 53,188 | |
| 19,640 | 52,990 | 48,500 | | 04XX - Supplies & Materials | 36,000 | 36,000 | 36,000 | |
| - | 340 | - | | 06XX - Other Objects | - | - | - | |
| 1,556,366 | 2,024,527 | 2,034,414 | 18.60 | Total Function 1280: | 1,707,779 | 1,707,779 | 1,707,779 | 15.85 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|---------------|---|---------------------|--------------------|--------------------------|
| \$ | \$ | \$ | FTE | Function - Object | \$ | \$ | \$ FTE |
| 6,281,136 | 6,304,090 | 6,999,431 | | 1288 - Charter School | | | |
| | | | | 03XX - Purchased Services | 7,890,325 | 7,890,325 | 7,890,325 |
| | | | | 1291 - English Language Learners Instruction | | | |
| 2,422,834 | 3,655,747 | 4,578,615 | 72.20 | 0111 - Licensed Salaries | 4,618,277 | 4,618,277 | 4,618,277 69.70 |
| 211,618 | 248,239 | 225,318 | 6.63 | 0112 - Classified Salaries | 231,973 | 231,973 | 231,973 6.63 |
| 98,350 | 175,925 | 184,563 | 1.75 | 0113 - Administrators Salaries | 190,256 | 190,256 | 190,256 1.75 |
| 161,489 | 170,414 | 166,307 | | 01XX - Other Salaries | 155,130 | 155,130 | 155,130 |
| 1,363,615 | 2,004,911 | 2,131,470 | | 02XX - Associated Payroll Costs | 2,402,075 | 2,402,075 | 2,402,075 |
| 34,489 | 33,685 | 83,702 | | 03XX - Purchased Services | 251,982 | 251,982 | 251,982 |
| 43,170 | 34,011 | 55,791 | | 04XX - Supplies & Materials | 25,000 | 25,000 | 25,000 |
| 895 | 125 | 3,000 | | 06XX - Other Objects | 2,000 | 2,000 | 2,000 |
| 4,336,460 | 6,323,058 | 7,428,767 | 80.58 | Total Function 1291: | 7,876,693 | 7,876,693 | 7,876,693 78.08 |
| 62,615,141 | 68,611,922 | 72,059,197 | 647.07 | Total Function 1000: | 74,316,926 | 74,316,926 | 75,713,901 633.89 |
| 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 | | | |
| 169,074 | 176,996 | 169,684 | 2.50 | 0111 - Licensed Salaries | 189,134 | 189,134 | 189,134 2.50 |
| 23,935 | 18,424 | 24,763 | | 01XX - Other Salaries | 86,554 | 86,554 | 86,554 |
| 82,234 | 87,421 | 72,761 | | 02XX - Associated Payroll Costs | 99,776 | 99,776 | 99,776 |
| 131 | 1,266 | 1,679 | | 03XX - Purchased Services | 3,179 | 3,179 | 3,179 |
| 41,953 | 34,261 | 49,821 | | 04XX - Supplies & Materials | 49,821 | 49,821 | 49,821 |
| 317,327 | 318,368 | 318,709 | 2.50 | Total Function 2110: | 428,464 | 428,464 | 428,464 2.50 |
| | | | | 2115 - Student Safety | | | |
| 363,692 | 391,545 | 472,287 | 16.16 | 0112 - Classified Salaries | 452,522 | 452,522 | 452,522 16.16 |
| 45,947 | 46,625 | 16,936 | | 01XX - Other Salaries | 12,896 | 12,896 | 12,896 |
| 246,123 | 268,964 | 291,526 | | 02XX - Associated Payroll Costs | 298,050 | 298,050 | 298,050 |
| 322,610 | 331,154 | 454,263 | | 03XX - Purchased Services | 444,500 | 444,500 | 444,500 |
| - | 7,945 | 44,000 | | 04XX - Supplies & Materials | 44,000 | 44,000 | 44,000 |
| 978,372 | 1,046,232 | 1,279,011 | 16.16 | Total Function 2115: | 1,251,968 | 1,251,968 | 1,251,968 16.16 |
| | | | | 2120 - Guidance Services | | | |
| 1,593,656 | 1,686,725 | 1,727,757 | 25.50 | 0111 - Licensed Salaries | 1,683,097 | 1,683,097 | 1,683,097 24.50 |
| 36,320 | 33,363 | 34,080 | 1.00 | 0112 - Classified Salaries | 34,932 | 34,932 | 34,932 1.00 |
| 62,982 | 50,840 | 50,467 | | 01XX - Other Salaries | 17,478 | 17,478 | 17,478 |
| 760,914 | 839,649 | 739,718 | | 02XX - Associated Payroll Costs | 792,231 | 792,231 | 792,231 |
| - | - | 769 | | 03XX - Purchased Services | 938 | 938 | 938 |
| - | 283 | 1,600 | | 04XX - Supplies & Materials | 4,000 | 4,000 | 4,000 |
| 2,453,871 | 2,610,859 | 2,554,391 | 26.50 | Total Function 2120: | 2,532,676 | 2,532,676 | 2,532,676 25.50 |
| | | | | 2122 - Positive Behavior Supports | | | |
| 12,184 | 10,639 | 30,008 | | 01XX - Other Salaries | 28,136 | 28,136 | 28,136 |
| 2,726 | 2,201 | 2,138 | | 02XX - Associated Payroll Costs | 6,541 | 6,541 | 6,541 |
| 10,676 | 100,952 | 101,345 | | 03XX - Purchased Services | - | - | - |
| 4,579 | 10,612 | 28,602 | | 04XX - Supplies & Materials | 62,262 | 62,262 | 62,262 |
| 30,165 | 124,405 | 162,092 | | Total Function 2122: | 96,939 | 96,939 | 96,939 |
| | | | | 2130 - Health Services | | | |
| 22,559 | 36,961 | (3,490) | 1.63 | 0112 - Classified Salaries | 84,837 | 84,837 | 84,837 3.25 |
| 2,811 | 17,834 | 76,198 | | 01XX - Other Salaries | 44,680 | 44,680 | 44,680 |
| 21,917 | 36,961 | 61,229 | | 02XX - Associated Payroll Costs | 72,392 | 72,392 | 72,392 |
| - | 2,840 | 800 | | 03XX - Purchased Services | 5,719 | 5,719 | 5,719 |
| 47,288 | 94,596 | 134,737 | 1.63 | Total Function 2130: | 207,628 | 207,628 | 207,628 3.25 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|--------------------|------------------|
| \$ | \$ | \$ | FTE | \$ | \$ | \$ | FTE |
| | | | | 2140 - Psychological Services | | | |
| 494,071 | 555,150 | 478,286 | 9.50 | 0111 - Licensed Salaries | 684,620 | 684,620 | 684,620 |
| 39 | 501 | 11,373 | | 01XX - Other Salaries | 15,588 | 15,588 | 15,588 |
| 236,397 | 263,386 | 204,154 | | 02XX - Associated Payroll Costs | 313,484 | 313,484 | 313,484 |
| - | - | 202,864 | | 03XX - Purchased Services | - | - | - |
| - | - | 3,043 | | 04XX - Supplies & Materials | 9,300 | 9,300 | 9,300 |
| 730,506 | 819,036 | 899,720 | 9.50 | Total Function 2140: | 1,022,992 | 1,022,992 | 1,022,992 |
| | | | | 2150 - Speech Pathologist | | | |
| 964,030 | 1,034,590 | 1,245,579 | 19.00 | 0111 - Licensed Salaries | 1,371,851 | 1,371,851 | 1,371,851 |
| 52,080 | 47,453 | 32,380 | 0.94 | 0112 - Classified Salaries | 61,153 | 61,153 | 61,153 |
| 5,014 | 3,943 | 32,228 | | 01XX - Other Salaries | 31,396 | 31,396 | 31,396 |
| 499,049 | 521,473 | 574,535 | | 02XX - Associated Payroll Costs | 649,640 | 649,640 | 649,640 |
| - | - | 57,630 | | 03XX - Purchased Services | - | - | - |
| - | - | 6,680 | | 04XX - Supplies & Materials | 9,000 | 9,000 | 9,000 |
| 1,520,173 | 1,607,459 | 1,949,032 | 19.94 | Total Function 2150: | 2,123,040 | 2,123,040 | 2,123,040 |
| | | | | 2160 - Oth Stdnt Treatment | | | |
| 232,402 | 221,065 | 201,105 | 3.00 | 0111 - Licensed Salaries | 208,311 | 208,311 | 208,311 |
| 147,187 | 146,225 | 139,658 | 3.94 | 0112 - Classified Salaries | 143,665 | 143,665 | 143,665 |
| 4,633 | 2,703 | 6,881 | | 01XX - Other Salaries | 10,940 | 10,940 | 10,940 |
| 185,931 | 184,246 | 163,237 | | 02XX - Associated Payroll Costs | 176,157 | 176,157 | 176,157 |
| - | 40,680 | - | | 03XX - Purchased Services | 10,000 | 10,000 | 10,000 |
| - | - | 2,000 | | 04XX - Supplies & Materials | 8,000 | 8,000 | 8,000 |
| 570,153 | 594,919 | 512,881 | 6.94 | Total Function 2160: | 557,073 | 557,073 | 557,073 |
| | | | | 2190 - Service Direction | | | |
| 118,658 | - | 52,031 | 1.00 | 0111 - Licensed Salaries | - | - | - |
| 188,163 | 204,350 | 199,499 | 5.55 | 0112 - Classified Salaries | 205,529 | 205,529 | 205,529 |
| 316,215 | 256,119 | 324,647 | 3.00 | 0113 - Administrators Salaries | 344,885 | 344,885 | 344,885 |
| 14,928 | 15,317 | 37,429 | | 01XX - Other Salaries | 39,544 | 39,544 | 39,544 |
| 346,140 | 261,742 | 257,778 | | 02XX - Associated Payroll Costs | 279,063 | 279,063 | 279,063 |
| 154,615 | 25,889 | 20,000 | | 03XX - Purchased Services | 23,000 | 23,000 | 23,000 |
| 14,823 | - | 10,500 | | 04XX - Supplies & Materials | 10,000 | 10,000 | 10,000 |
| 1,153,542 | 763,417 | 901,885 | 9.55 | Total Function 2190: | 902,021 | 902,021 | 902,021 |
| | | | | 2210 - Improvement of Instructional Services | | | |
| 7,101 | 2,792 | 5,386 | | 01XX - Other Salaries | - | - | - |
| 1,528 | 785 | 1,198 | | 02XX - Associated Payroll Costs | - | - | - |
| - | - | 13,416 | | 04XX - Supplies & Materials | - | - | - |
| 8,629 | 3,577 | 20,000 | | Total Function 2210: | - | - | - |
| | | | | 2211 - Teaching & Learning | | | |
| - | 7,830 | - | | 0111 - Licensed Salaries | - | - | - |
| 51,280 | 52,306 | - | | 0112 - Classified Salaries | - | - | - |
| 362,922 | 421,911 | 441,360 | 3.50 | 0113 - Administrators Salaries | 434,755 | 434,755 | 434,755 |
| - | - | 54,551 | 1.00 | 0114 - Administrative Prof. / Confidential Salaries | 57,033 | 57,033 | 57,033 |
| 31,002 | 25,558 | 148,884 | | 01XX - Other Salaries | 79,062 | 79,062 | 79,062 |
| 256,814 | 297,812 | 275,026 | | 02XX - Associated Payroll Costs | 286,049 | 286,049 | 286,049 |
| 20,190 | 22,687 | 23,177 | | 03XX - Purchased Services | 18,420 | 18,420 | 111,445 |
| 183,347 | 200,330 | 354,442 | | 04XX - Supplies & Materials | 328,842 | 328,842 | 328,842 |
| 12,448 | 5,125 | 2,475 | | 06XX - Other Objects | - | - | - |
| 918,004 | 1,033,558 | 1,299,915 | 4.50 | Total Function 2211: | 1,204,161 | 1,204,161 | 1,297,186 |
| | | | | 2220 - Educational Media Services | | | |
| 341,784 | 329,904 | 363,388 | 5.00 | 0111 - Licensed Salaries | 369,404 | 369,404 | 369,404 |
| 244,311 | 239,627 | 245,216 | 9.25 | 0112 - Classified Salaries | 256,824 | 256,824 | 256,824 |
| 26,953 | 22,969 | 33,361 | | 01XX - Other Salaries | 18,461 | 18,461 | 18,461 |
| 336,287 | 327,011 | 320,137 | | 02XX - Associated Payroll Costs | 361,290 | 361,290 | 361,290 |
| 132 | 617 | 14,065 | | 03XX - Purchased Services | 31,291 | 31,291 | 31,291 |
| 102,369 | 99,604 | 106,000 | | 04XX - Supplies & Materials | 38,750 | 38,750 | 38,750 |
| 1,051,837 | 1,019,733 | 1,082,167 | 14.25 | Total Function 2220: | 1,076,020 | 1,076,020 | 1,076,020 |
| | | | | 2230 - Assessment & Testing | | | |
| 31,611 | 132,740 | 136,280 | 2.00 | 0111 - Licensed Salaries | 36,543 | 36,543 | 36,543 |
| 30,874 | 26,546 | 28,517 | 1.00 | 0112 - Classified Salaries | - | - | - |
| 93,982 | 95,898 | 107,502 | 1.00 | 0113 - Administrators Salaries | 111,639 | 111,639 | 111,639 |
| 47,655 | 65,412 | 75,657 | | 0114 - Administrative Prof. / Confidential Salaries | - | - | - |
| 990 | 5,993 | 14,086 | | 01XX - Other Salaries | 7,870 | 7,870 | 7,870 |
| 106,575 | 177,325 | 148,789 | | 02XX - Associated Payroll Costs | 67,152 | 67,152 | 67,152 |
| - | 960 | 5 | | 03XX - Purchased Services | 1,500 | 1,500 | 1,500 |
| - | 54,568 | - | | 04XX - Supplies & Materials | - | - | - |
| 311,686 | 559,441 | 510,836 | 4.00 | Total Function 2230: | 224,704 | 224,704 | 224,704 |
| | | | | 2240 - Instructional Staff Development | | | |
| 35,731 | 23,045 | 520,275 | | 01XX - Other Salaries | 67,912 | 67,912 | 67,912 |
| 6,381 | 5,725 | 35,757 | | 02XX - Associated Payroll Costs | 15,787 | 15,787 | 15,787 |
| 27,112 | 36,313 | 176,301 | | 03XX - Purchased Services | 70,900 | 70,900 | 70,900 |
| 25,419 | 4,537 | 60,900 | | 04XX - Supplies & Materials | 24,200 | 24,200 | 24,200 |
| - | 1,085 | 10,000 | | 06XX - Other Objects | 1,000 | 1,000 | 1,000 |
| 94,642 | 70,705 | 803,233 | | Total Function 2240: | 179,799 | 179,799 | 179,799 |
| | | | | 2310 - Board Of Education | | | |
| 37,461 | 38,210 | 39,357 | 0.50 | 0114 - Administrative Prof. / Confidential Salaries | 43,806 | 43,806 | 43,806 |
| 3,017 | 1,444 | 1,000 | | 01XX - Other Salaries | 4,150 | 4,150 | 4,150 |
| 21,163 | 21,511 | 20,235 | | 02XX - Associated Payroll Costs | 22,323 | 22,323 | 22,323 |
| 126,835 | 168,980 | 228,500 | | 03XX - Purchased Services | 236,500 | 236,500 | 236,500 |
| 15,025 | 21,204 | 23,500 | | 04XX - Supplies & Materials | 24,000 | 24,000 | 24,000 |
| 17,449 | 21,918 | 30,000 | | 06XX - Other Objects | 30,000 | 30,000 | 30,000 |
| 220,950 | 273,268 | 342,592 | 0.50 | Total Function 2310: | 360,779 | 360,779 | 360,779 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|--------------------|------------------------|
| \$ | \$ | \$ | FTE | Function - Object | \$ | \$ | \$ FTE |
| | | | | 2321 - Office Of The Superintendent | | | |
| 157,018 | 175,000 | 180,100 | 1.00 | 0113 - Administrators Salaries | 189,875 | 189,875 | 189,875 1.00 |
| 37,461 | 38,211 | 39,357 | 0.50 | 0114 - Administrative Prof. / Confidential Salaries | 43,806 | 43,806 | 43,806 0.50 |
| 8,757 | 6,891 | 16,346 | | 01XX - Other Salaries | 26,108 | 26,108 | 26,108 |
| 107,652 | 118,691 | 103,422 | | 02XX - Associated Payroll Costs | 116,452 | 116,452 | 116,452 |
| 46,035 | 58,851 | 69,317 | | 03XX - Purchased Services | 63,000 | 63,000 | 63,000 |
| 30,278 | 24,194 | 14,000 | | 04XX - Supplies & Materials | 22,000 | 22,000 | 22,000 |
| 16,441 | 15,233 | 15,000 | | 06XX - Other Objects | 5,000 | 5,000 | 5,000 |
| 403,643 | 437,070 | 437,542 | 1.50 | Total Function 2321: | 466,241 | 466,241 | 466,241 1.50 |
| | | | | 2410 - Building Administration | | | |
| 1,750,170 | 1,827,806 | 2,015,082 | 67.05 | 0112 - Classified Salaries | 2,042,310 | 2,042,310 | 2,042,310 66.70 |
| 2,553,004 | 3,021,082 | 3,216,372 | 31.00 | 0113 - Administrators Salaries | 2,992,963 | 2,992,963 | 2,992,963 28.00 |
| 278,166 | 225,648 | 421,613 | | 01XX - Other Salaries | 743,397 | 743,397 | 743,397 |
| 2,531,959 | 2,816,145 | 2,659,796 | | 02XX - Associated Payroll Costs | 2,861,772 | 2,861,772 | 2,861,772 |
| 14,664 | 12,579 | 55,331 | | 03XX - Purchased Services | 50,850 | 50,850 | 50,850 |
| 60,356 | 63,725 | 112,728 | | 04XX - Supplies & Materials | 61,340 | 61,340 | 61,340 |
| 3,323 | 4,224 | 14,689 | | 06XX - Other Objects | 12,250 | 12,250 | 12,250 |
| 7,191,642 | 7,971,209 | 8,495,612 | 98.05 | Total Function 2410: | 8,764,882 | 8,764,882 | 8,770,882 94.70 |
| | | | | 2520 - Fiscal Services | | | |
| 388,547 | 425,020 | 324,247 | 7.20 | 0112 - Classified Salaries | 345,841 | 345,841 | 345,841 7.20 |
| 131,795 | 135,277 | 143,713 | 1.20 | 0113 - Administrators Salaries | 147,565 | 147,565 | 147,565 1.20 |
| - | - | 179,004 | 3.00 | 0114 - Administrative Prof. / Confidential Salaries | 204,753 | 204,753 | 204,753 3.00 |
| 29,657 | 35,010 | 62,248 | | 01XX - Other Salaries | 49,973 | 49,973 | 49,973 |
| 311,182 | 329,109 | 292,651 | | 02XX - Associated Payroll Costs | 329,483 | 329,483 | 329,483 |
| 119,506 | 200,100 | 170,600 | | 03XX - Purchased Services | 195,802 | 195,802 | 195,802 |
| 42,515 | 46,157 | 39,000 | | 04XX - Supplies & Materials | 39,075 | 39,075 | 39,075 |
| 34,010 | 42,346 | 31,142 | | 06XX - Other Objects | 41,656 | 41,656 | 41,656 |
| 1,057,212 | 1,213,020 | 1,242,606 | 11.40 | Total Function 2520: | 1,354,148 | 1,354,148 | 1,354,148 11.40 |
| | | | | 2541 - Facilities Direction | | | |
| 330,763 | 53,920 | 63,000 | 1.50 | 0112 - Classified Salaries | 64,690 | 64,690 | 64,690 1.50 |
| 28,565 | 124,856 | 131,594 | 1.57 | 0113 - Administrators Salaries | 68,849 | 68,849 | 68,849 0.57 |
| 70,600 | 15,545 | 45,353 | 1.00 | 0114 - Administrative Prof. / Confidential Salaries | 80,944 | 80,944 | 80,944 1.00 |
| 39,030 | 15,428 | 27,874 | | 01XX - Other Salaries | 29,472 | 29,472 | 29,472 |
| 278,916 | 119,871 | 122,944 | | 02XX - Associated Payroll Costs | 129,391 | 129,391 | 129,391 |
| 759,677 | 34,605 | 146,550 | | 03XX - Purchased Services | 157,673 | 157,673 | 157,673 |
| 197,723 | 25,312 | 8,420 | | 04XX - Supplies & Materials | 21,200 | 21,200 | 21,200 |
| 5,984 | - | - | | 05XX - Capital Outlay | - | - | - |
| 323,459 | 317,962 | 30,971 | | 06XX - Other Objects | 36,692 | 36,692 | 36,692 |
| 2,034,717 | 707,498 | 576,706 | 4.07 | Total Function 2541: | 588,911 | 588,911 | 588,911 3.07 |
| | | | | 2542 - Facilities Upkeep | | | |
| 1,644,193 | 1,917,186 | 1,986,832 | 54.00 | 0112 - Classified Salaries | 2,204,966 | 2,204,966 | 2,204,966 53.00 |
| 177,456 | 177,133 | 92,700 | | 01XX - Other Salaries | 92,040 | 92,040 | 92,040 |
| 1,088,775 | 1,260,876 | 1,203,314 | | 02XX - Associated Payroll Costs | 1,368,612 | 1,368,612 | 1,370,612 |
| - | 935,652 | 605,000 | | 03XX - Purchased Services | 596,623 | 596,623 | 596,623 |
| 680 | 469,838 | 335,714 | | 04XX - Supplies & Materials | 470,000 | 470,000 | 470,000 |
| - | 101,481 | 152,000 | | 05XX - Capital Outlay | 50,000 | 50,000 | 50,000 |
| - | 5,465 | 1,000 | | 06XX - Other Objects | 1,000 | 1,000 | 1,000 |
| 2,911,104 | 4,867,630 | 4,376,560 | 54.00 | Total Function 2542: | 4,783,241 | 4,783,241 | 4,785,241 53.00 |
| | | | | 2543 - Grounds Maintenance | | | |
| 182,493 | 192,692 | 195,228 | 5.00 | 0112 - Classified Salaries | 173,680 | 173,680 | 173,680 4.00 |
| 4,957 | 5 | 15,283 | | 01XX - Other Salaries | 63,015 | 63,015 | 63,015 |
| 118,625 | 126,603 | 127,620 | | 02XX - Associated Payroll Costs | 106,912 | 106,912 | 108,912 |
| 56,895 | 53,028 | 150,000 | | 03XX - Purchased Services | 151,623 | 151,623 | 151,623 |
| 59,555 | 180,182 | 60,000 | | 04XX - Supplies & Materials | 230,000 | 230,000 | 230,000 |
| - | 58,444 | - | | 05XX - Capital Outlay | - | - | - |
| 380 | 100 | 3,500 | | 06XX - Other Objects | 3,500 | 3,500 | 3,500 |
| 422,904 | 611,054 | 551,631 | 5.00 | Total Function 2543: | 728,730 | 728,730 | 730,730 4.00 |
| | | | | 2544 - Maintenance Services | | | |
| 606 | - | - | | 01XX - Other Salaries | - | - | - |
| 177 | - | - | | 02XX - Associated Payroll Costs | 10,000 | 10,000 | 10,000 |
| 515,874 | 354,083 | 310,000 | | 03XX - Purchased Services | 200,000 | 200,000 | 200,000 |
| - | 266,198 | 70,000 | | 04XX - Supplies & Materials | 70,000 | 70,000 | 70,000 |
| 939,450 | 1,208,325 | 1,472,478 | | 05XX - Capital Outlay | 150,000 | 150,000 | 150,000 |
| 1,456,108 | 1,828,606 | 1,852,478 | | Total Function 2544: | 430,000 | 430,000 | 430,000 |
| | | | | 2545 - Building Fixed Costs | | | |
| 2,372,179 | 2,324,630 | 2,704,445 | | 03XX - Purchased Services | 2,611,722 | 2,611,722 | 2,692,802 |
| 333,855 | - | - | | 04XX - Supplies & Materials | 142,500 | 142,500 | 142,500 |
| 2,706,035 | 2,324,630 | 2,704,445 | | Total Function 2545: | 2,754,222 | 2,754,222 | 2,835,302 |
| | | | | 2546 - Safety Program | | | |
| - | 17,316 | 82,217 | 1.00 | 0114 - Administrative Prof. / Confidential Salaries | 81,900 | 81,900 | 81,900 1.00 |
| - | 16 | 1,000 | | 01XX - Other Salaries | 3,620 | 3,620 | 3,620 |
| - | 5,517 | 23,859 | | 02XX - Associated Payroll Costs | 36,544 | 36,544 | 36,544 |
| 61,067 | 42,823 | 10,000 | | 03XX - Purchased Services | 10,000 | 10,000 | 10,000 |
| 2,534 | 72,373 | 15,375 | | 04XX - Supplies & Materials | 15,375 | 15,375 | 15,375 |
| 63,602 | 138,045 | 132,451 | 1.00 | Total Function 2546: | 147,439 | 147,439 | 147,439 1.00 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|--------------------|------------------------|
| \$ | \$ | \$ | FTE | Function - Object | \$ | \$ | \$ FTE |
| | | | | 2550 - Transportation | | | |
| 2,159,725 | 2,180,396 | 1,963,480 | 78.63 | 0112 - Classified Salaries | 2,284,634 | 2,284,634 | 2,284,634 78.13 |
| 119,066 | 123,037 | 132,159 | 1.52 | 0113 - Administrators Salaries | 168,988 | 168,988 | 168,988 1.52 |
| 132,462 | 66,231 | 72,218 | 1.00 | 0114 - Administrative Prof. / Confidential Salaries | 74,182 | 74,182 | 74,182 1.00 |
| 297,413 | 385,285 | 299,734 | | 01XX - Other Salaries | 475,977 | 475,977 | 475,977 |
| 1,885,950 | 1,873,208 | 1,767,811 | | 02XX - Associated Payroll Costs | 1,984,538 | 1,984,538 | 1,984,538 |
| 35,115 | (129,103) | 826,741 | | 03XX - Purchased Services | 802,221 | 802,221 | 721,141 |
| 576,409 | 562,747 | 1,112,070 | | 04XX - Supplies & Materials | 666,737 | 666,737 | 666,737 |
| 606,402 | 861,825 | 1,000,600 | | 05XX - Capital Outlay | 2,000,000 | 2,000,000 | 2,000,000 |
| 312,605 | - | - | | 0610 - Redemption Of Principal | - | - | - |
| 270,192 | 272,267 | 415,570 | | 06XX - Other Objects | 415,765 | 415,765 | 415,765 |
| 6,395,339 | 6,195,893 | 7,590,383 | 81.14 | Total Function 2550: | 8,873,042 | 8,873,042 | 8,791,962 80.64 |
| | | | | 2558 - Transportation - Special Ed | | | |
| 7,314 | 7,466 | 326,825 | 12.04 | 0112 - Classified Salaries | 365,986 | 365,986 | 365,986 12.15 |
| 3,465 | 590 | 882 | | 01XX - Other Salaries | 3,001 | 3,001 | 3,001 |
| 8,058 | 6,824 | 241,301 | | 02XX - Associated Payroll Costs | 256,964 | 256,964 | 256,964 |
| 62,376 | 724,059 | 101,205 | | 03XX - Purchased Services | 187,780 | 187,780 | 187,780 |
| 81,214 | 738,939 | 670,213 | 12.04 | Total Function 2558: | 813,731 | 813,731 | 813,731 12.15 |
| | | | | 2559 - Other Stdnt Transport | | | |
| 60,034 | 158,611 | - | | 03XX - Purchased Services | - | - | - |
| | | | | 2573 - Distribution Services | | | |
| 44,117 | 45,595 | 45,864 | 1.00 | 0112 - Classified Salaries | 47,008 | 47,008 | 47,008 1.00 |
| - | - | 50 | | 01XX - Other Salaries | 520 | 520 | 520 |
| 29,350 | 29,866 | 30,766 | | 02XX - Associated Payroll Costs | 29,292 | 29,292 | 29,292 |
| - | - | - | | 03XX - Purchased Services | 1,875 | 1,875 | 1,875 |
| 73,466 | 75,461 | 76,680 | 1.00 | Total Function 2573: | 78,695 | 78,695 | 78,695 1.00 |
| | | | | 2574 - Print Services | | | |
| 52,786 | 53,161 | 63,913 | 1.50 | 0112 - Classified Salaries | 66,155 | 66,155 | 66,155 1.50 |
| 7,327 | 9,335 | 6,560 | | 01XX - Other Salaries | 7,080 | 7,080 | 7,080 |
| 33,737 | 34,136 | 33,635 | | 02XX - Associated Payroll Costs | 47,667 | 47,667 | 47,667 |
| - | 745 | 5,680 | | 03XX - Purchased Services | 4,045 | 4,045 | 4,045 |
| 6,124 | (39,762) | 42,000 | | 04XX - Supplies & Materials | 48,384 | 48,384 | 48,384 |
| 99,973 | 57,615 | 151,788 | 1.50 | Total Function 2574: | 173,331 | 173,331 | 173,331 1.50 |
| | | | | 2620 - Grant/Development | | | |
| 74,838 | 95,898 | 100,165 | 1.00 | 0113 - Administrators Salaries | 103,970 | 103,970 | 103,970 1.00 |
| 27 | - | 4,880 | | 01XX - Other Salaries | 5,640 | 5,640 | 5,640 |
| 49,844 | 64,453 | 48,461 | | 02XX - Associated Payroll Costs | 55,528 | 55,528 | 55,528 |
| - | - | 500 | | 03XX - Purchased Services | - | - | - |
| 499 | 27 | - | | 04XX - Supplies & Materials | - | - | - |
| - | - | 500 | | 06XX - Other Objects | - | - | - |
| 125,208 | 160,378 | 154,506 | 1.00 | Total Function 2620: | 165,138 | 165,138 | 165,138 1.00 |
| | | | | 2630 - Communications | | | |
| 7,381 | 13,280 | 27,375 | 0.50 | 0112 - Classified Salaries | 20,124 | 20,124 | 20,124 0.50 |
| 100,514 | 105,756 | 113,315 | 1.00 | 0113 - Administrators Salaries | 116,147 | 116,147 | 116,147 1.00 |
| 35,450 | 42,251 | 20,757 | | 01XX - Other Salaries | 22,100 | 22,100 | 22,100 |
| 52,535 | 66,046 | 49,398 | | 02XX - Associated Payroll Costs | 57,806 | 57,806 | 57,806 |
| 63,322 | 159,056 | 52,195 | | 03XX - Purchased Services | 98,858 | 98,858 | 98,858 |
| 18,313 | 40,068 | 25,250 | | 04XX - Supplies & Materials | 39,288 | 39,288 | 39,288 |
| 6,308 | 14,146 | 17,550 | | 06XX - Other Objects | 11,750 | 11,750 | 11,750 |
| 283,823 | 440,602 | 305,841 | 1.50 | Total Function 2630: | 366,073 | 366,073 | 366,073 1.50 |
| | | | | 2640 - Staff Services | | | |
| 231,319 | 222,260 | - | | 0112 - Classified Salaries | - | - | - |
| 109,345 | 199,015 | 128,072 | 1.00 | 0113 - Administrators Salaries | 118,469 | 118,469 | 118,469 1.00 |
| - | - | 282,152 | 5.50 | 0114 - Administrative Prof. / Confidential Salaries | 327,971 | 327,971 | 327,971 5.50 |
| 42,794 | 64,292 | 76,019 | | 01XX - Other Salaries | 73,868 | 73,868 | 73,868 |
| 609,324 | 779,216 | 649,554 | | 02XX - Associated Payroll Costs | 744,456 | 744,456 | 744,456 |
| 66,572 | 114,987 | 187,340 | | 03XX - Purchased Services | 200,000 | 200,000 | 200,000 |
| 14,922 | 18,542 | 51,000 | | 04XX - Supplies & Materials | 40,750 | 40,750 | 40,750 |
| 27,139 | 35,262 | 47,500 | | 06XX - Other Objects | 48,000 | 48,000 | 48,000 |
| 1,101,414 | 1,433,574 | 1,421,637 | 6.50 | Total Function 2640: | 1,553,514 | 1,553,514 | 1,553,514 6.50 |
| | | | | 2642 - Recruitment Services | | | |
| - | - | 26,409 | | 0112 - Classified Salaries | - | - | - |
| - | - | 95,353 | | 0113 - Administrators Salaries | - | - | - |
| - | - | 1,643 | | 01XX - Other Salaries | 30,000 | 30,000 | 30,000 |
| - | - | 34,137 | | 02XX - Associated Payroll Costs | 6,975 | 6,975 | 6,975 |
| - | - | 22,160 | | 03XX - Purchased Services | 24,500 | 24,500 | 24,500 |
| - | - | 17,000 | | 04XX - Supplies & Materials | 12,000 | 12,000 | 12,000 |
| - | - | 196,702 | | Total Function 2642: | 73,475 | 73,475 | 73,475 |
| | | | | 2660 - Technology Services | | | |
| 287,085 | 334,334 | 311,067 | 7.00 | 0112 - Classified Salaries | 338,186 | 338,186 | 338,186 7.00 |
| 121,337 | 112,304 | 157,159 | 1.20 | 0113 - Administrators Salaries | 135,144 | 135,144 | 135,144 1.20 |
| - | - | 67,749 | 2.00 | 0114 - Administrative Prof. / Confidential Salaries | 132,254 | 132,254 | 132,254 2.00 |
| 28,604 | 27,781 | 46,124 | | 01XX - Other Salaries | 71,076 | 71,076 | 71,076 |
| 190,015 | 226,701 | 253,938 | | 02XX - Associated Payroll Costs | 341,577 | 341,577 | 341,577 |
| 248,546 | 57,640 | 29,276 | | 03XX - Purchased Services | 26,236 | 26,236 | 26,236 |
| 547,255 | 1,045,077 | 981,229 | | 04XX - Supplies & Materials | 589,638 | 589,638 | 589,638 |
| 403,995 | - | 12,434 | | 05XX - Capital Outlay | 20,000 | 20,000 | 20,000 |
| - | 1,592 | 6,421 | | 06XX - Other Objects | 4,050 | 4,050 | 4,050 |
| 1,826,837 | 1,805,430 | 1,865,397 | 10.20 | Total Function 2660: | 1,658,161 | 1,658,161 | 1,658,161 10.20 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----------------|--|---------------------|---------------------|--------------------|-----------------|
| \$ | \$ | \$ | FTE | Function - Object | \$ | \$ | \$ | FTE |
| | | | | 2690 - Other Support Services - Central | | | | |
| - | - | 26,310 | 0.25 | 0113 - Administrators Salaries | 27,363 | 27,363 | 27,363 | 0.25 |
| - | 7,317 | 58,338 | | 01XX - Other Salaries | 23,868 | 23,868 | 23,868 | |
| - | 1,453 | 10,930 | | 02XX - Associated Payroll Costs | 14,082 | 14,082 | 14,082 | |
| - | 10,087 | 49,500 | | 03XX - Purchased Services | 27,000 | 27,000 | 27,000 | |
| - | 5,098 | 22,500 | | 04XX - Supplies & Materials | 9,000 | 9,000 | 9,000 | |
| - | 23,954 | 167,578 | 0.25 | Total Function 2690: | 101,313 | 101,313 | 101,313 | 0.25 |
| 38,701,420 | 42,128,794 | 45,741,954 | 406.11 | Total Function 2000: | 46,042,551 | 46,042,551 | 46,145,576 | 399.44 |
| 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. | | | | | | | | |
| | | | | 3363 - Community Partnership | | | | |
| 14,265 | - | - | | 01XX - Other Salaries | - | - | - | |
| 4,026 | - | - | | 02XX - Associated Payroll Costs | - | - | - | |
| 323,519 | - | - | | 03XX - Purchased Services | - | - | - | |
| 341,809 | - | - | | Total Function 3363: | - | - | - | |
| | | | | 3500 - Child Care | | | | |
| 65,828 | 74,421 | 72,232 | 2.50 | 0112 - Classified Salaries | 74,495 | 74,495 | 74,495 | 2.50 |
| 2,858 | 2,474 | 6,368 | | 01XX - Other Salaries | 8,411 | 8,411 | 8,411 | |
| 35,374 | 40,868 | 46,366 | | 02XX - Associated Payroll Costs | 49,041 | 49,041 | 49,041 | |
| - | - | - | | 03XX - Purchased Services | 4,689 | 4,689 | 4,689 | |
| 3,716 | 5,013 | 6,000 | | 04XX - Supplies & Materials | 10,000 | 10,000 | 10,000 | |
| 107,777 | 122,776 | 130,966 | 2.50 | Total Function 3500: | 146,636 | 146,636 | 146,636 | 2.50 |
| 449,586 | 122,776 | 130,966 | 2.50 | Total Function 3000: | 146,636 | 146,636 | 146,636 | 2.50 |
| 5000 – Other Uses (Fund Transfer/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 | | | | |
| 122,310 | 122,310 | 122,310 | | 0610 - Redemption Of Principal | 122,310 | 122,310 | 122,310 | |
| | | | | 5200 - Interfund Transfers | | | | |
| | | | | 5200 - Interfund Transfers | | | | |
| 1,512,000 | 2,104,038 | 1,785,538 | | 07XX - Interfund Transfers | 1,319,938 | 1,319,938 | 1,319,938 | |
| 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 | | | | |
| - | - | 2,113,235 | | 08XX - Contingencies | 1,000,000 | 1,000,000 | 1,000,000 | |
| 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. | | | | | | | | |
| 12,238,786 | 8,738,268 | 6,418,590 | | 7000 - Unappropriated Ending Fund Balance | 6,470,966 | 6,470,966 | 4,970,966 | |
| | | | | 09XX - Unappropriated Ending Fund Balance | | | | |
| 115,639,243 | 121,828,107 | 128,371,790 | 1,055.68 | Total Function - Object : | 129,419,327 | 129,419,327 | 129,419,327 | 1,035.83 |



Federal Programs

The following fund groups are accounted for using the modified accrual method of accounting. Fund resources are presented prior to fund requirements.

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

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 & 219): Accounts for revenues and expenditures to supplement and increase the level of special education services provided to eligible students with disabilities within special education programs.

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

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

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

MHCC – Early Head Start Fund (229): Accounts for revenues and expenditures to support RLA Teen Parent Day Care Center. To be used for facility improvements, staff training requirements, curriculum purchase and furniture replacement. Additionally, a separate reimbursement contract will be specifically dedicated to redesign and improve the outdoor playground space dedicated to the Teen Parent Day Care Center. Funding source through the Department of Health and Human Services for Early Head Start Partnership through MHCC.

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.

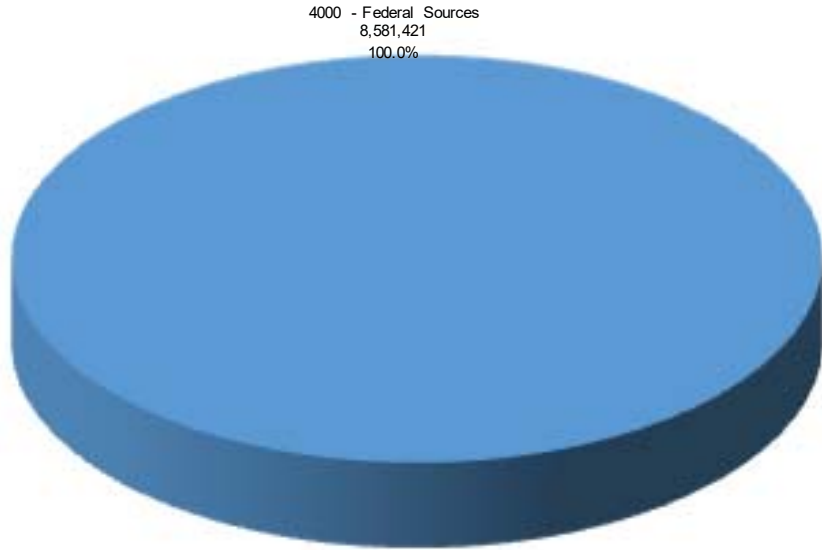
SIG Cohort Fund (234): Accounts for revenues and expenditures to support school improvement activities throughout the district. Emphasize collaboration between schools and districts as well as a place a more intentional focus on family and community involvement in the turnaround process. Funding through Oregon Department of Education.



SLP-NOVA Cohort V-2015 Fund (241): (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.

Federal Programs Summary - Resources
Reynolds School District #7
Total: \$8,581,421



| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|------------------------|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | | \$ | \$ | \$ |
| 8,684,847 | 8,258,960 | 10,662,587 | 4000 - Federal Sources | 8,581,421 | 8,581,421 | 8,581,421 |
| 8,684,847 | 8,258,960 | 10,662,587 | Total Object : | 8,581,421 | 8,581,421 | 8,581,421 |

Federal Program Summary includes Funds 200-249. The revenue source for all funds included in this section are received from the Federal government. Federal funds received by the District provide for a wide variety of programs. Individual fund descriptions are located in the Federal Programs Fund Description section.

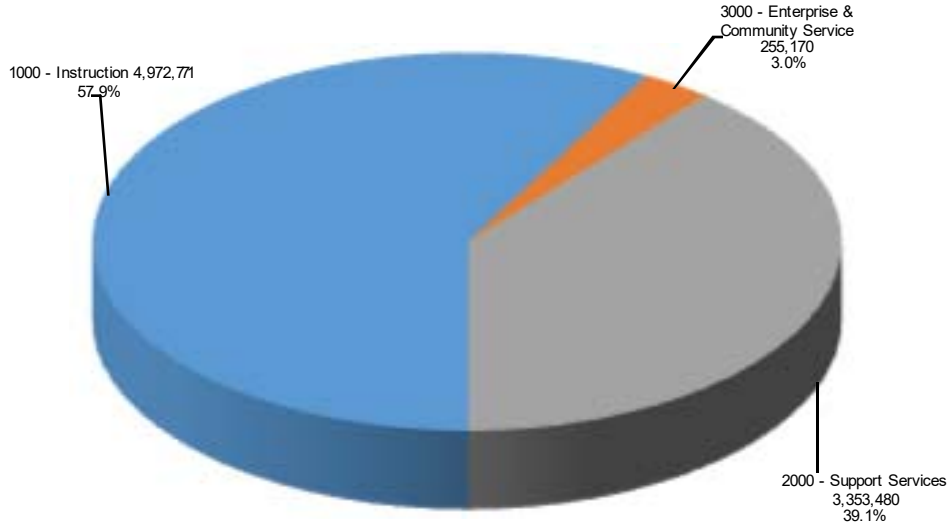
Federal Programs Details - Resources
Reynolds School District #7
Total: \$8,581,421

The following fund groups are accounted for using the modified accrual method of accounting. Fund resources are presented prior to fund requirements.

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | | \$ | \$ | \$ |
| 4,917,433 | 5,571,850 | 6,240,124 | 201+202 - Title I 4580 - Restr Fed Rev Thru State | 4,891,533 | 4,891,533 | 4,891,533 |
| 27,161 | 32,839 | 32,822 | 203 - Comprehensive Achievement Plan (CAP) 4580 - Restr Fed Rev Thru State | - | - | - |
| 247,620 | 219,888 | 266,847 | 204+205 - School Improvement Fund 4580 - Restr Fed Rev Thru State | 173,674 | 173,674 | 173,674 |
| 324,244 | 174,560 | 421,659 | 206+207 - Title IIA 4580 - Restr Fed Rev Thru State | 353,052 | 353,052 | 353,052 |
| 383,424 | 291,307 | 558,988 | 208+209 - Title III 4580 - Restr Fed Rev Thru State | 471,736 | 471,736 | 471,736 |
| 254,194 | - | - | 212+213 - Title IV B 21st Century 4580 - Restr Fed Rev Thru State | - | - | - |
| 3,089 | 1,030 | 11,353 | 214 - Title VII 4580 - Restr Fed Rev Thru State | 9,373 | 9,373 | 9,373 |
| 121,492 | 60,647 | - | 215+216 - Perkins 4580 - Restr Fed Rev Thru State | - | - | - |
| 12,731 | 12,731 | 12,731 | 217 - IDEA Enhancement 4580 - Restr Fed Rev Thru State | 12,357 | 12,357 | 12,357 |
| 2,370,809 | 1,782,931 | 2,807,064 | 218+219 - IDEA B 4580 - Restr Fed Rev Thru State | 1,839,471 | 1,839,471 | 1,839,471 |
| 5,963 | 1,699 | 28,377 | 220 - IDEA Pre-School 4580 - Restr Fed Rev Thru State | 28,990 | 28,990 | 28,990 |
| 3,600 | 3,600 | 3,600 | 221 - IDEA Extended Assessment 4580 - Restr Fed Rev Thru State | 392 | 392 | 392 |
| - | 80,111 | - | 222 - School Based Mental Health Program 4300 - Restricted from Fed | - | - | - |
| - | - | 97,000 | 4580 - Restr Fed Rev Thru State | - | - | - |
| - | 80,111 | 97,000 | Total Fund 222: | - | - | - |
| - | - | - | 229 - MHCC - Early Head Start 4700 - Federal Thru Other Intermediate | 127,099 | 127,099 | 127,099 |
| 6,088 | 6,196 | 7,320 | 230 - SPR&I 4580 - Restr Fed Rev Thru State | 5,164 | 5,164 | 5,164 |
| - | - | 59,701 | 233 - Mckinney Vento 4580 - Restr Fed Rev Thru State | 47,664 | 47,664 | 47,664 |
| - | - | 100,000 | 234 - SIG Cohort 4580 - Restr Fed Rev Thru State | 616,854 | 616,854 | 616,854 |
| - | 5,971 | - | 241 - SLP-NOVA Cohort V-2015 4580 - Restr Fed Rev Thru State | - | - | - |
| 7,000 | 13,600 | 15,000 | 246 - EBISS 4580 - Restr Fed Rev Thru State | 4,062 | 4,062 | 4,062 |
| 8,684,847 | 8,258,960 | 10,662,587 | Total Fund - Object : | 8,581,421 | 8,581,421 | 8,581,421 |

**Federal Programs Summary - Requirements by Major Function
Reynolds School District #7
Total: \$8,581,421**

The following fund groups are accounted for using the modified accrual method of accounting.

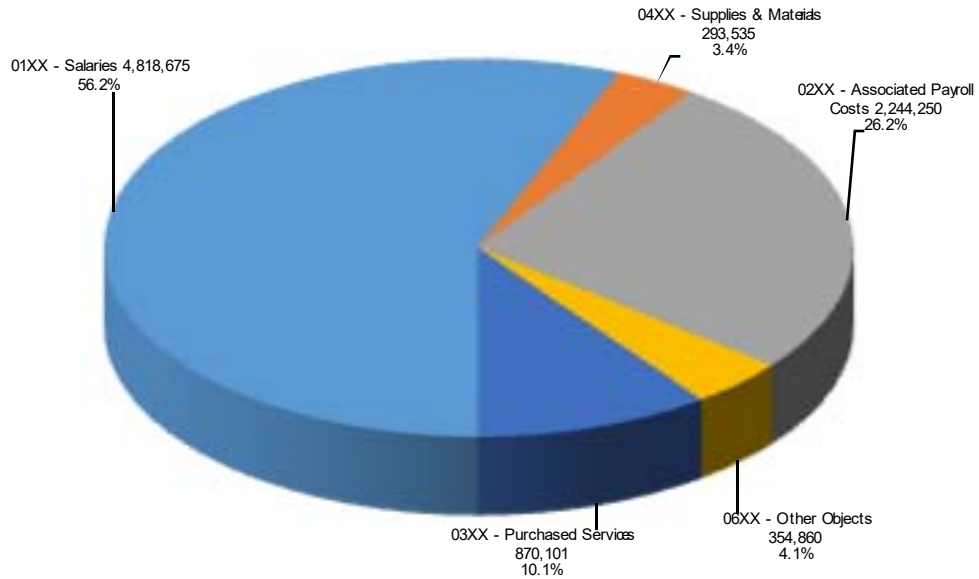


| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Function | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| 5,678,377 | 5,406,433 | 8,398,659 | 61.85 | 1000 - Instruction | 4,972,771 | 4,972,771 | 4,972,771 | 49.61 |
| 2,929,546 | 2,792,710 | 3,666,632 | 20.78 | 2000 - Support Services | 3,353,480 | 3,353,480 | 3,353,480 | 20.90 |
| 76,924 | 59,817 | 142,577 | | 3000 - Enterprise & Community Service | 255,170 | 255,170 | 255,170 | 4.00 |
| - | (0) | - | | 7000 - Unappropriated Ending Fund Balance | - | - | - | |
| 8,684,847 | 8,258,960 | 12,207,868 | 82.63 | Total Function : | 8,581,421 | 8,581,421 | 8,581,421 | 74.51 |

Federal Programs Summary includes Funds 200-249. Federal funds expenditures support a wide variety of programs throughout the district. Individual fund descriptions are located in the Federal Programs Fund Description section.

Federal Programs Summary - Requirements by Major Object
Reynolds School District #7
Total: \$8,581,421

The following fund groups are accounted for using the modified accrual method of accounting.



| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|-----------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | \$ | \$ | \$ | FTE |
| 4,157,147 | 4,405,209 | 5,733,081 | 82.63 | 4,818,675 | 4,818,675 | 4,818,675 | 74.51 |
| 1,757,885 | 2,056,007 | 2,466,310 | | 2,244,250 | 2,244,250 | 2,244,250 | |
| 1,539,197 | 786,461 | 1,731,308 | | 870,101 | 870,101 | 870,101 | |
| 891,824 | 663,396 | 1,861,206 | | 293,535 | 293,535 | 293,535 | |
| 338,793 | 347,887 | 415,962 | | 354,860 | 354,860 | 354,860 | |
| - | (0) | - | | - | - | - | |
| 8,684,847 | 8,258,960 | 12,207,868 | 82.63 | 8,581,421 | 8,581,421 | 8,581,421 | 74.51 |
| | | | | Total Object : | | | |

Federal Programs Summary includes Funds 200-249. Federal funds expenditures support a wide variety of programs throughout the district. Individual fund descriptions are located in the Federal Programs Fund Description section.

**Federal Programs Details - Requirements
Reynolds School District #7
Total: \$8,581,421**

The following fund groups are accounted for using the modified accrual method of accounting. Fund resources are presented prior to fund requirements.

**201+202 - Title I
Fund Total: \$4,891,533**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 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. | | | | | | | | |
| 1,609,842 | 1,778,963 | 2,186,667 | 30.08 | 1272 - Title IA/D | 1,958,185 | 1,958,185 | 1,958,185 | 27.46 |
| 36,190 | 58,162 | 45,664 | 3.25 | 0111 - Licensed Salaries | 59,377 | 59,377 | 59,377 | 3.25 |
| 201,970 | 188,090 | 42,840 | | 01XX - Other Salaries | 21,430 | 21,430 | 21,430 | |
| 827,006 | 972,478 | 1,155,582 | | 02XX - Associated Payroll Costs | 969,790 | 969,790 | 969,790 | |
| 175,772 | 182,158 | 203,506 | | 03XX - Purchased Services | 189,657 | 189,657 | 189,657 | |
| 637,405 | 348,448 | 1,615,359 | | 04XX - Supplies & Materials | 36,000 | 36,000 | 36,000 | |
| 1,149 | 50 | - | | 06XX - Other Objects | - | - | - | |
| 3,489,334 | 3,528,350 | 5,249,618 | 33.33 | Total Function 1272: | 3,234,439 | 3,234,439 | 3,234,439 | 30.71 |
| 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. | | | | | | | | |
| 33,953 | 35,253 | 38,648 | 0.50 | 2110 - Attendance / Social Work | 36,543 | 36,543 | 36,543 | 0.50 |
| - | - | - | | 0111 - Licensed Salaries | 300 | 300 | 300 | |
| 17,037 | 20,686 | 19,853 | | 01XX - Other Salaries | 17,144 | 17,144 | 17,144 | |
| - | - | 71,701 | | 02XX - Associated Payroll Costs | 1,500 | 1,500 | 1,500 | |
| 50,990 | 55,939 | 130,202 | 0.50 | 03XX - Purchased Services | 55,487 | 55,487 | 55,487 | 0.50 |
| | | | | Total Function 2110: | | | | |
| 374,607 | 634,434 | 742,390 | 10.00 | 2210 - Improvement of Instructional Services | 703,235 | 703,235 | 703,235 | 10.00 |
| 12,775 | 33,263 | 154,986 | | 0111 - Licensed Salaries | 18,186 | 18,186 | 18,186 | |
| 202,559 | 339,324 | 364,380 | | 01XX - Other Salaries | 318,778 | 318,778 | 318,778 | |
| - | - | 35,365 | | 02XX - Associated Payroll Costs | 50,000 | 50,000 | 50,000 | |
| 270 | 14,924 | 106,622 | | 03XX - Purchased Services | 2,500 | 2,500 | 2,500 | |
| 590,211 | 1,021,943 | 1,403,743 | 10.00 | 04XX - Supplies & Materials | 1,092,699 | 1,092,699 | 1,092,699 | 10.00 |
| | | | | Total Function 2210: | | | | |
| 176,926 | 280,200 | 193,908 | | 2240 - Instructional Staff Development | 25,000 | 25,000 | 25,000 | |
| 37,075 | 64,926 | 26,038 | | 01XX - Other Salaries | 5,816 | 5,816 | 5,816 | |
| 141,973 | 160,665 | 249,276 | | 02XX - Associated Payroll Costs | 61,000 | 61,000 | 61,000 | |
| 21,568 | 13,110 | 4,107 | | 03XX - Purchased Services | 12,000 | 12,000 | 12,000 | |
| 12,924 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| 390,467 | 518,901 | 473,329 | | 06XX - Other Objects | 103,816 | 103,816 | 103,816 | |
| | | | | Total Function 2240: | | | | |
| 34,954 | 37,156 | 58,152 | 1.00 | 2490 - Oth Sch Admn Supp Svcs | 47,008 | 47,008 | 47,008 | 1.00 |
| 50,344 | 53,876 | 67,723 | 0.50 | 0112 - Classified Salaries | 56,936 | 56,936 | 56,936 | 0.50 |
| 2,146 | 1,050 | 4,327 | | 0113 - Administrators Salaries | 3,600 | 3,600 | 3,600 | |
| 40,696 | 50,064 | 61,431 | | 01XX - Other Salaries | 42,385 | 42,385 | 42,385 | |
| - | - | - | | 02XX - Associated Payroll Costs | 1,875 | 1,875 | 1,875 | |
| - | - | 1,171 | | 03XX - Purchased Services | - | - | - | |
| 191,601 | 246,017 | 237,601 | | 04XX - Supplies & Materials | 200,074 | 200,074 | 200,074 | |
| 319,741 | 388,163 | 430,404 | 1.50 | 06XX - Other Objects | 351,878 | 351,878 | 351,878 | 1.50 |
| 1,351,410 | 1,984,946 | 2,437,678 | 12.00 | Total Function 2490: | 1,603,880 | 1,603,880 | 1,603,880 | 12.00 |
| | | | | 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. | | | | | | | | |
| 9,515 | 11,138 | 4,839 | | 3390 - Oth Community Services | 6,203 | 6,203 | 6,203 | |
| 2,515 | 3,221 | 1,944 | | 01XX - Other Salaries | 1,441 | 1,441 | 1,441 | |
| 7,941 | 2,254 | 55,666 | | 02XX - Associated Payroll Costs | 610 | 610 | 610 | |
| 56,719 | 41,942 | 42,024 | | 03XX - Purchased Services | 44,960 | 44,960 | 44,960 | |
| 76,689 | 58,555 | 104,473 | | 04XX - Supplies & Materials | 53,214 | 53,214 | 53,214 | |
| | | | | Total Function 3390: | | | | |
| 4,917,433 | 5,571,850 | 7,791,768 | 45.33 | Total Fund 201+202: | 4,891,533 | 4,891,533 | 4,891,533 | 42.71 |

**Federal Programs Details - Requirements
203 - Comprehensive Achievement Plan (CAP)**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|--------------------|--------|
| \$ | \$ | \$ | FTE | Fund - 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 | 16,494 | | 1272 - Title IA/D | | | |
| | | | | 04XX - Supplies & Materials | - | - | - |
| 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 | 1,592 | | 01XX - Other Salaries | - | - | - |
| 1,944 | 424 | 358 | | 02XX - Associated Payroll Costs | - | - | - |
| 15,506 | - | - | | 03XX - Purchased Services | - | - | - |
| - | 13,066 | 13,066 | | 04XX - Supplies & Materials | - | - | - |
| 1,085 | 1,312 | 1,312 | | 06XX - Other Objects | - | - | - |
| 27,161 | 16,345 | 16,328 | | Total Function 2240: | - | - | - |
| 27,161 | 32,839 | 32,822 | | Total Fund 203: | - | - | - |

**Federal Programs Details - Requirements
204+205 - School Improvement Fund
Fund Total: \$173,674**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|--------------------|----------------|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | |
| 18,676 | 11,501 | 35,049 | | 1272 - Title IA/D | | | |
| 4,037 | 2,647 | 7,850 | | 01XX - Other Salaries | - | - | - |
| 66,536 | 48,478 | 92,244 | | 02XX - Associated Payroll Costs | - | - | - |
| 47,505 | 56,407 | 10,304 | | 03XX - Purchased Services | 96,930 | 96,930 | 96,930 |
| 136,755 | 119,034 | 145,447 | | 04XX - Supplies & Materials | 500 | 500 | 500 |
| | | | | Total Function 1272: | 97,430 | 97,430 | 97,430 |
| 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. | | | | | | | |
| 24,523 | 30,173 | 14,673 | | 2210 - Improvement of Instructional Services | | | |
| 6,177 | 6,097 | 2,435 | | 01XX - Other Salaries | 6,000 | 6,000 | 6,000 |
| 4,818 | 1,551 | 193 | | 02XX - Associated Payroll Costs | 1,395 | 1,395 | 1,395 |
| - | 14,553 | 800 | | 03XX - Purchased Services | - | - | - |
| 35,518 | 52,375 | 18,102 | | 04XX - Supplies & Materials | 500 | 500 | 500 |
| | | | | Total Function 2210: | 7,895 | 7,895 | 7,895 |
| 28,644 | 17,176 | 25,817 | | 2240 - Instructional Staff Development | | | |
| 7,180 | 4,073 | 3,402 | | 01XX - Other Salaries | - | - | - |
| 39,483 | 21,305 | 66,679 | | 02XX - Associated Payroll Costs | - | - | - |
| - | 4,743 | - | | 03XX - Purchased Services | 61,500 | 61,500 | 61,500 |
| 75,307 | 47,297 | 95,898 | | 04XX - Supplies & Materials | 2,000 | 2,000 | 2,000 |
| 110,825 | 99,671 | 114,000 | | Total Function 2240: | 63,500 | 63,500 | 63,500 |
| | | | | Total Function 2000: | 71,395 | 71,395 | 71,395 |
| 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. | | | | | | | |
| - | 183 | 4,493 | | 3390 - Oth Community Services | | | |
| - | 51 | 1,007 | | 01XX - Other Salaries | 1,500 | 1,500 | 1,500 |
| 40 | 948 | 1,900 | | 02XX - Associated Payroll Costs | 349 | 349 | 349 |
| 40 | 1,183 | 7,400 | | 04XX - Supplies & Materials | 3,000 | 3,000 | 3,000 |
| | | | | Total Function 3390: | 4,849 | 4,849 | 4,849 |
| 247,620 | 219,888 | 266,847 | | Total Fund 204+205: | 173,674 | 173,674 | 173,674 |

**Federal Programs Details - Requirements
206+207 - Title IIA
Fund Total: \$353,052**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-------------|--|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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. | | | | | | | | |
| | | | | <u>2210 - Improvement of Instructional Services</u> | | | | |
| 34,541 | 27,166 | 110,502 | 1.50 | 0111 - Licensed Salaries | 106,096 | 106,096 | 106,096 | 1.50 |
| 17,223 | 17,170 | 27,338 | | 02XX - Associated Payroll Costs | 50,080 | 50,080 | 50,080 | |
| - | - | - | | 03XX - Purchased Services | 4,500 | 4,500 | 4,500 | |
| - | - | - | | 04XX - Supplies & Materials | 2,500 | 2,500 | 2,500 | |
| 12,395 | 2,006 | 10,264 | | 06XX - Other Objects | - | - | - | |
| 64,159 | 46,341 | 148,104 | 1.50 | Total Function 2210: | 163,176 | 163,176 | 163,176 | 1.50 |
| | | | | <u>2240 - Instructional Staff Development</u> | | | | |
| 26,800 | 15,972 | 112,339 | | 01XX - Other Salaries | 98,051 | 98,051 | 98,051 | |
| 7,804 | 2,844 | 27,793 | | 02XX - Associated Payroll Costs | 22,797 | 22,797 | 22,797 | |
| 224,915 | 100,259 | 126,900 | | 03XX - Purchased Services | 55,906 | 55,906 | 55,906 | |
| 566 | 731 | - | | 04XX - Supplies & Materials | 2,500 | 2,500 | 2,500 | |
| 260,085 | 119,806 | 267,032 | | Total Function 2240: | 179,254 | 179,254 | 179,254 | |
| | | | | <u>2490 - Oth Sch Admn Supp Svcs</u> | | | | |
| - | 5,639 | 6,524 | | 06XX - Other Objects | 10,622 | 10,622 | 10,622 | |
| | | | | <u>2640 - Staff Services</u> | | | | |
| - | 2,200 | - | | 01XX - Other Salaries | - | - | - | |
| - | 575 | - | | 02XX - Associated Payroll Costs | - | - | - | |
| - | 2,775 | - | | Total Function 2640: | - | - | - | |
| 324,244 | 174,560 | 421,659 | 1.50 | Total Function 2000: | 353,052 | 353,052 | 353,052 | 1.50 |

**Federal Programs Details - Requirements
208+209 - Title III
Fund Total: \$471,736**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 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. | | | | | | | | |
| - | - | - | | 1291 - English Language Learners Instruction | | | | |
| - | - | 63,706 | | 0111 - Licensed Salaries | 63,553 | 63,553 | 63,553 | 1.00 |
| 14,623 | 6,720 | 130,884 | | 0112 - Classified Salaries | - | - | - | |
| 3,963 | 1,351 | 39,356 | | 01XX - Other Salaries | 84,470 | 84,470 | 84,470 | |
| 8,427 | 1,097 | 9,666 | | 02XX - Associated Payroll Costs | 48,131 | 48,131 | 48,131 | |
| 49,816 | 25,137 | 28,732 | | 03XX - Purchased Services | 6,000 | 6,000 | 6,000 | |
| - | - | 1,500 | | 04XX - Supplies & Materials | 14,000 | 14,000 | 14,000 | |
| - | - | - | | 06XX - Other Objects | - | - | - | |
| 76,829 | 34,306 | 273,843 | | Total Function 1291: | 216,154 | 216,154 | 216,154 | 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. | | | | | | | | |
| 117,454 | 76,044 | 78,860 | 1.00 | 2210 - Improvement of Instructional Services | 79,504 | 79,504 | 79,504 | 1.00 |
| 33,389 | 19,379 | 16,835 | | 0111 - Licensed Salaries | 17,154 | 17,154 | 17,154 | |
| 64,735 | 38,441 | 38,139 | | 01XX - Other Salaries | 39,743 | 39,743 | 39,743 | |
| 59,008 | 4,573 | 8,000 | | 02XX - Associated Payroll Costs | 11,000 | 11,000 | 11,000 | |
| 11,438 | 62,539 | - | | 03XX - Purchased Services | 7,000 | 7,000 | 7,000 | |
| 9,207 | 3,282 | - | | 04XX - Supplies & Materials | - | - | - | |
| 295,232 | 204,257 | 141,833 | 1.00 | 06XX - Other Objects | - | - | - | |
| | | | | Total Function 2210: | 154,401 | 154,401 | 154,401 | 1.00 |
| 8,471 | 9,976 | 33,240 | | 2240 - Instructional Staff Development | 40,000 | 40,000 | 40,000 | |
| 1,702 | 2,491 | 8,224 | | 01XX - Other Salaries | 9,300 | 9,300 | 9,300 | |
| 54 | 17,839 | 58,101 | | 02XX - Associated Payroll Costs | 20,000 | 20,000 | 20,000 | |
| 441 | 37 | - | | 03XX - Purchased Services | 7,000 | 7,000 | 7,000 | |
| 500 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| 11,168 | 30,345 | 99,565 | | 06XX - Other Objects | - | - | - | |
| | | | | Total Function 2240: | 76,300 | 76,300 | 76,300 | |
| - | 18,190 | - | | 2490 - Oth Sch Admn Supp Svcs | - | - | - | |
| - | 4,130 | 11,180 | | 03XX - Purchased Services | 8,217 | 8,217 | 8,217 | |
| - | 22,320 | 11,180 | | 06XX - Other Objects | - | - | - | |
| 306,400 | 256,922 | 252,578 | 1.00 | Total Function 2490: | 8,217 | 8,217 | 8,217 | |
| | | | | Total Function 2000: | 238,918 | 238,918 | 238,918 | 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. | | | | | | | | |
| - | 56 | 10,156 | | 3390 - Oth Community Services | 5,000 | 5,000 | 5,000 | |
| - | 16 | 2,370 | | 01XX - Other Salaries | 1,164 | 1,164 | 1,164 | |
| - | - | 6,494 | | 02XX - Associated Payroll Costs | 1,000 | 1,000 | 1,000 | |
| 195 | 8 | 7,185 | | 03XX - Purchased Services | 9,500 | 9,500 | 9,500 | |
| 195 | 79 | 26,204 | | 04XX - Supplies & Materials | - | - | - | |
| | | | | Total Function 3390: | 16,664 | 16,664 | 16,664 | |
| 383,424 | 291,307 | 552,625 | 1.00 | Total Fund 208+209: | 471,736 | 471,736 | 471,736 | 2.00 |

**Federal Programs Details - Requirements
212+213 - Title IV B 21st Century**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---------------------------------|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| | | | | 1271 - Remediation | | | | |
| 27,335 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| 49,726 | - | - | | 01XX - Other Salaries | - | - | - | |
| 19,090 | - | - | | 02XX - Associated Payroll Costs | - | - | - | |
| 140,040 | - | - | | 03XX - Purchased Services | - | - | - | |
| 8,594 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| 9,409 | - | - | | 06XX - Other Objects | - | - | - | |
| 254,194 | | | | Total Function 1271: | | | | |

**Federal Programs Details - Requirements
214 - Title VII
Fund Total: \$9,373**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| | | | | 1271 - Remediation | | | | |
| 2,306 | 644 | 5,426 | | 01XX - Other Salaries | 6,626 | 6,626 | 6,626 | |
| 660 | 174 | 1,095 | | 02XX - Associated Payroll Costs | 1,540 | 1,540 | 1,540 | |
| - | - | 250 | | 03XX - Purchased Services | 500 | 500 | 500 | |
| - | 165 | 82 | | 04XX - Supplies & Materials | 132 | 132 | 132 | |
| 123 | 47 | - | | 06XX - Other Objects | 575 | 575 | 575 | |
| 3,089 | 1,030 | 6,853 | | Total Function 1271: | 9,373 | 9,373 | 9,373 | |
| 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 | | 03XX - Purchased Services | - | - | - | |
| 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. | | | | | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| - | (0) | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 3,089 | 1,030 | 11,353 | | Total Fund 214: | 9,373 | 9,373 | 9,373 | |

**Federal Programs Details - Requirements
215+216 - Perkins**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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. | | | | | | | | |
| | | | | 2100 - Support Services - Instruction | | | | |
| 20,000 | - | - | | 03XX - Purchased Services | - | - | - | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 16,544 | 6,767 | - | | 01XX - Other Salaries | - | - | - | |
| 4,682 | 1,413 | - | | 02XX - Associated Payroll Costs | - | - | - | |
| 12,664 | - | - | | 03XX - Purchased Services | - | - | - | |
| 50,888 | 50,045 | - | | 04XX - Supplies & Materials | - | - | - | |
| 4,691 | 2,422 | - | | 06XX - Other Objects | - | - | - | |
| 89,469 | 60,647 | | | Total Function 2210: | | | | |
| | | | | 2230 - Assessment & Testing | | | | |
| 24 | - | - | | 03XX - Purchased Services | - | - | - | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 8,051 | - | - | | 01XX - Other Salaries | - | - | - | |
| 1,140 | - | - | | 02XX - Associated Payroll Costs | - | - | - | |
| 2,560 | - | - | | 03XX - Purchased Services | - | - | - | |
| 248 | - | - | | 06XX - Other Objects | - | - | - | |
| 11,999 | | | | Total Function 2240: | | | | |
| 121,492 | 60,647 | | | Total Function 2000: | | | | |

**Federal Programs Details - Requirements
217 - IDEA Enhancement
Fund Total: \$12,357**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 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. | | | | | | | | |
| | | | | 2190 - Service Direction | | | | |
| 10,385 | 8,880 | 10,026 | | 01XX - Other Salaries | 10,026 | 10,026 | 10,026 | |
| 1,838 | 1,586 | 2,246 | | 02XX - Associated Payroll Costs | 2,331 | 2,331 | 2,331 | |
| - | 1,688 | - | | 03XX - Purchased Services | - | - | - | |
| 508 | 577 | 460 | | 06XX - Other Objects | - | - | - | |
| 12,731 | 12,731 | 12,731 | | Total Function 2190: | 12,357 | 12,357 | 12,357 | |

**Federal Programs Details - Requirements
218+219 - IDEA B
Fund Total: \$1,839,471**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 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 | | | | |
| 226,210 | 228,152 | 327,590 | 1.80 | 0111 - Licensed Salaries | - | - | - | |
| 393,367 | 530,479 | 636,747 | 6.06 | 0112 - Classified Salaries | 17,335 | 17,335 | 17,335 | 0.78 |
| 546,374 | 280,726 | 391,251 | | 01XX - Other Salaries | 116,000 | 116,000 | 116,000 | |
| 484,709 | 516,139 | 623,714 | | 02XX - Associated Payroll Costs | 41,390 | 41,390 | 41,390 | |
| 54,175 | 149,926 | 690,556 | | 03XX - Purchased Services | 175,983 | 175,983 | 175,983 | |
| 6,379 | 99 | - | | 04XX - Supplies & Materials | - | - | - | |
| 1,000 | - | 8,169 | | 06XX - Other Objects | - | - | - | |
| 1,712,213 | 1,705,521 | 2,678,027 | 7.86 | Total Function 1220: | 350,708 | 350,708 | 350,708 | 0.78 |
| | | | | 1224 - Life Skills | | | | |
| - | - | - | 4.75 | 0112 - Classified Salaries | 143,337 | 143,337 | 143,337 | 5.50 |
| - | - | - | | 02XX - Associated Payroll Costs | 105,823 | 105,823 | 105,823 | |
| - | - | - | 4.75 | 03XX - Purchased Services | 6,881 | 6,881 | 6,881 | |
| | | | | Total Function 1224: | 256,041 | 256,041 | 256,041 | 5.50 |
| | | | | 1229 - Functional Living Skills | | | | |
| - | - | - | 3.25 | 0112 - Classified Salaries | 66,806 | 66,806 | 66,806 | 2.41 |
| - | - | - | | 02XX - Associated Payroll Costs | 46,544 | 46,544 | 46,544 | |
| - | - | - | | 03XX - Purchased Services | 2,949 | 2,949 | 2,949 | |
| | | | 3.25 | Total Function 1229: | 116,299 | 116,299 | 116,299 | 2.41 |
| | | | | 1250 - Less Restrictive Programs | | | | |
| - | - | - | 11.66 | 0112 - Classified Salaries | 223,184 | 223,184 | 223,184 | 8.21 |
| - | - | - | | 02XX - Associated Payroll Costs | 165,772 | 165,772 | 165,772 | |
| - | - | - | | 03XX - Purchased Services | 11,786 | 11,786 | 11,786 | |
| | | | 11.66 | Total Function 1250: | 400,742 | 400,742 | 400,742 | 8.21 |
| 1,712,213 | 1,705,521 | 2,678,027 | 27.52 | Total Function 1000: | 1,123,790 | 1,123,790 | 1,123,790 | 16.90 |
| 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 | | | | |
| - | - | - | | 0111 - Licensed Salaries | 53,332 | 53,332 | 53,332 | 1.00 |
| - | - | - | | 02XX - Associated Payroll Costs | 26,191 | 26,191 | 26,191 | |
| | | | | Total Function 2122: | 79,523 | 79,523 | 79,523 | 1.00 |
| | | | | 2190 - Service Direction | | | | |
| - | - | - | 3.00 | 0111 - Licensed Salaries | 263,174 | 263,174 | 263,174 | 3.90 |
| - | - | - | 0.78 | 0112 - Classified Salaries | - | - | - | |
| - | - | - | | 01XX - Other Salaries | 6,710 | 6,710 | 6,710 | |
| - | - | - | | 02XX - Associated Payroll Costs | 125,291 | 125,291 | 125,291 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | | 04XX - Supplies & Materials | 110,000 | 110,000 | 110,000 | |
| | | | 3.78 | Total Function 2190: | 506,158 | 506,158 | 506,158 | 3.90 |
| | | | | 2191 - Service Direction Indirect Charges | | | | |
| 93,048 | 77,393 | 129,037 | | 06XX - Other Objects | 130,000 | 130,000 | 130,000 | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 483 | 15 | - | | 01XX - Other Salaries | - | - | - | |
| 139 | 1 | - | | 02XX - Associated Payroll Costs | - | - | - | |
| 622 | 17 | - | | Total Function 2210: | - | - | - | |
| | | | | 2558 - Transportation - Special Ed | | | | |
| 564,925 | - | - | | 03XX - Purchased Services | - | - | - | |
| 658,595 | 77,410 | 129,037 | 3.78 | Total Function 2000: | 715,681 | 715,681 | 715,681 | 4.90 |
| 2,370,809 | 1,782,931 | 2,807,064 | 31.30 | Total Fund 218+219: | 1,839,471 | 1,839,471 | 1,839,471 | 21.80 |

**Federal Programs Details - Requirements
220 - IDEA Pre-School
Fund Total: \$28,990**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|------------------------------------|---------------------|--------------------|---------------|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | |
| 4,622 | 1,292 | 22,625 | | 1220 - Restrictive Programs | 22,625 | 22,625 | 22,625 |
| 1,103 | 339 | 4,647 | | 01XX - Other Salaries | | | |
| 238 | 68 | 1,105 | | 02XX - Associated Payroll Costs | 5,260 | 5,260 | 5,260 |
| 5,963 | 1,699 | 28,377 | | 06XX - Other Objects | 1,105 | 1,105 | 1,105 |
| | | | | Total Function 1220: | 28,990 | 28,990 | 28,990 |

**Federal Programs Details - Requirements
221 - IDEA Extended Assessment
Fund Total: \$392**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|--------------------|------------|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ 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. | | | | | | | |
| 2,875 | 2,974 | 2,802 | | 2230 - Assessment & Testing | 200 | 200 | 200 |
| 581 | 483 | 627 | | 01XX - Other Salaries | 46 | 46 | 46 |
| 144 | 144 | 171 | | 02XX - Associated Payroll Costs | 146 | 146 | 146 |
| 3,600 | 3,600 | 3,600 | | 06XX - Other Objects | | | |
| | | | | Total Function 2230: | 392 | 392 | 392 |

**Federal Programs Details - Requirements
222 - School Based Mental Health Program**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|--------------------|--------|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ 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. | | | | | | | |
| - | - | 67,895 | | 2122 - Positive Behavior Supports | - | - | - |
| - | - | 15,209 | | 01XX - Other Salaries | - | - | - |
| - | - | 7,000 | | 02XX - Associated Payroll Costs | - | - | - |
| - | - | 2,046 | | 03XX - Purchased Services | - | - | - |
| - | - | 4,850 | | 04XX - Supplies & Materials | - | - | - |
| - | - | 97,000 | | 06XX - Other Objects | - | - | - |
| | | | | Total Function 2122: | - | - | - |
| - | 76,478 | - | | 2140 - Psychological Services | - | - | - |
| - | 3,633 | - | | 03XX - Purchased Services | - | - | - |
| - | 80,111 | - | | 06XX - Other Objects | - | - | - |
| - | 80,111 | 97,000 | | Total Function 2140: | - | - | - |
| | | | | Total Function 2000: | - | - | - |

**Federal Programs Details - Requirements
229 - MHCC - Early Head Start
Fund Total: \$127,099**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---------------------------------|---------------------|--------------------|---------------------|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ FTE |
| 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. | | | | | | | |
| - | - | - | | 3500 - Child Care | 77,403 | 77,403 | 77,403 3.00 |
| - | - | - | | 0112 - Classified Salaries | 48,893 | 48,893 | 48,893 |
| - | - | - | | 02XX - Associated Payroll Costs | 803 | 803 | 803 |
| - | - | - | | 04XX - Supplies & Materials | | | |
| | | | | Total Function 3500: | 127,099 | 127,099 | 127,099 3.00 |

Federal Programs Details - Requirements
230 - SPR&I
Fund Total: \$5,164

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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. | | | | | | | | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 4,516 | 4,702 | 1,761 | | 01XX - Other Salaries | - | - | - | |
| 1,306 | 1,213 | 395 | | 02XX - Associated Payroll Costs | - | - | - | |
| 24 | - | 900 | | 03XX - Purchased Services | 900 | 900 | 900 | |
| - | - | 4,000 | | 04XX - Supplies & Materials | 4,000 | 4,000 | 4,000 | |
| 243 | 281 | 264 | | 06XX - Other Objects | 264 | 264 | 264 | |
| 6,088 | 6,196 | 7,320 | | Total Function 2210: | 5,164 | 5,164 | 5,164 | |

Federal Programs Details - Requirements
233 - Mckinney Vento
Fund Total: \$47,664

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-------------|--|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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. | | | | | | | | |
| | | | | 2110 - Attendance / Social Work | | | | |
| - | - | 37,624 | 0.50 | 0111 - Licensed Salaries | 23,725 | 23,725 | 23,725 | 0.50 |
| - | - | 15,952 | | 02XX - Associated Payroll Costs | 12,484 | 12,484 | 12,484 | |
| - | - | 500 | | 03XX - Purchased Services | 2,000 | 2,000 | 2,000 | |
| - | - | 2,640 | | 04XX - Supplies & Materials | 6,140 | 6,140 | 6,140 | |
| - | - | 2,985 | | 06XX - Other Objects | 3,315 | 3,315 | 3,315 | |
| - | - | 59,701 | 0.50 | Total Function 2110: | 47,664 | 47,664 | 47,664 | 0.50 |

**Federal Programs Details - Requirements
234 - SIG Cohort
Fund Total: \$616,854**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 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. | | | | | | | | |
| - | - | - | 1.00 | 1272 - Title IA/D | | | | |
| - | - | - | | 0111 - Licensed Salaries | 60,185 | 60,185 | 60,185 | 1.00 |
| - | - | - | | 01XX - Other Salaries | 113,345 | 113,345 | 113,345 | |
| - | - | - | | 02XX - Associated Payroll Costs | 54,095 | 54,095 | 54,095 | |
| - | - | - | | 03XX - Purchased Services | 34,970 | 34,970 | 34,970 | |
| - | - | - | 1.00 | Total Function 1272: | 262,595 | 262,595 | 262,595 | 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. | | | | | | | | |
| - | - | 1,063 | | 2110 - Attendance / Social Work | | | | |
| - | - | 312 | 1.00 | 0111 - Licensed Salaries | - | - | - | |
| - | - | 2,430 | 1.00 | 0112 - Classified Salaries | - | - | - | |
| - | - | 36,906 | | 0113 - Administrators Salaries | - | - | - | |
| - | - | 12,861 | | 01XX - Other Salaries | - | - | - | |
| - | - | 41,754 | | 02XX - Associated Payroll Costs | - | - | - | |
| - | - | 4,675 | | 03XX - Purchased Services | - | - | - | |
| - | - | 100,000 | 2.00 | 04XX - Supplies & Materials | - | - | - | |
| - | - | | | Total Function 2110: | - | - | - | |
| - | - | | | 2210 - Improvement of Instructional Services | | | | |
| - | - | | | 0113 - Administrators Salaries | 105,079 | 105,079 | 105,079 | 1.00 |
| - | - | | | 01XX - Other Salaries | 44,748 | 44,748 | 44,748 | |
| - | - | | | 02XX - Associated Payroll Costs | 62,463 | 62,463 | 62,463 | |
| - | - | | | 03XX - Purchased Services | 18,700 | 18,700 | 18,700 | |
| - | - | | | 04XX - Supplies & Materials | 17,000 | 17,000 | 17,000 | |
| - | - | | | Total Function 2210: | 247,990 | 247,990 | 247,990 | 1.00 |
| - | - | | | 2240 - Instructional Staff Development | | | | |
| - | - | | | 03XX - Purchased Services | 49,425 | 49,425 | 49,425 | |
| - | - | | | 04XX - Supplies & Materials | 3,500 | 3,500 | 3,500 | |
| - | - | | | Total Function 2240: | 52,925 | 52,925 | 52,925 | |
| - | - | 100,000 | 2.00 | Total Function 2000: | 300,915 | 300,915 | 300,915 | 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. | | | | | | | | |
| - | - | | | 3390 - Oth Community Services | | | | |
| - | - | | | 0112 - Classified Salaries | 26,004 | 26,004 | 26,004 | 1.00 |
| - | - | | | 02XX - Associated Payroll Costs | 17,465 | 17,465 | 17,465 | |
| - | - | | | 03XX - Purchased Services | 1,875 | 1,875 | 1,875 | |
| - | - | | | 04XX - Supplies & Materials | 8,000 | 8,000 | 8,000 | |
| - | - | | | Total Function 3390: | 53,344 | 53,344 | 53,344 | 1.00 |
| - | - | 100,000 | 3.00 | Total Fund 234: | 616,854 | 616,854 | 616,854 | 3.00 |

**Federal Programs Details - Requirements
241 - SLP-NOVA Cohort V-2015**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 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. | | | | | | | | |
| - | 5,700 | - | | 2150 - Speech Pathologist | | | | |
| - | 271 | - | | 02XX - Associated Payroll Costs | - | - | - | |
| - | 5,971 | - | | 06XX - Other Objects | - | - | - | |
| - | | | | Total Function 2150: | - | - | - | |

Federal Programs Details - Requirements
246 - EBISS
Fund Total: \$4,062

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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 | | | | |
| 5,385 | 10,904 | 10,336 | | 01XX - Other Salaries | 1,500 | 1,500 | 1,500 | |
| 983 | 2,079 | 2,066 | | 02XX - Associated Payroll Costs | 349 | 349 | 349 | |
| 352 | - | 2,057 | | 03XX - Purchased Services | 1,671 | 1,671 | 1,671 | |
| 280 | 617 | 542 | | 06XX - Other Objects | 542 | 542 | 542 | |
| 7,000 | 13,600 | 15,000 | | Total Function 2240: | 4,062 | 4,062 | 4,062 | |



State and Other Local Programs

The following fund groups are accounted for using the modified accrual method of accounting. Fund resources are presented prior to fund requirements.

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.

Mt Hood Cable Regulatory Commission Grant Fund (255): Accounts for revenues and expenditures relating to enhancement of technology projects throughout the district such as communications involving video, data applications. Funding source are through Multnomah County, Comcast, Frontier and Cascade Access.

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.

Clearing Account Fund (258): This fund accounted for the revenue and expenditures related to services that will be reimbursed to RSD through outside sources.

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.

Reynolds Education Foundation Fund (262): Accounts for revenues and expenditures received from REF for classroom supplies. (Funding no longer received from this award but remains for history purposes.)

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

Four Corners Tuition Fund (264): Accounts for revenue and expenditures received from other school districts as tuition payment for students attending Treatment Program. 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. (Funding no longer received from this award but remains for history purposes.)

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.

Multnomah County Agreement Fund (267): Accounts for revenues and expenditures to be used for attendance TOSA to support attendance work at Glenfair Elementary and Alder Elementary. Funding source through Multnomah County.

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



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.

Early Learning Division Fund (272): Accounts for additional revenues received to prepare current Teen Parent Day Care center to become state licensed. Includes funding for additional classified staff in order to comply with the required adult to infant/toddler ratios as prescribed by the State Licensing rules. Funding source through Oregon Department of Education.

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.

Kindergarten Readiness Grant Fund (274): Accounts for revenues and expenditures to enhance kindergarten readiness. (Fund no longer received from this award but remains for history purposes.)

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.

Seismic 2016-17 Fund (276): Accounts for the revenues and expenditures related to facility upgrades to meet seismic standards. State of Oregon competitive grant through Oregon Department of Education.

Closing the Achievement Gap Fund (277): Accounts for revenues and expenditures relating to closing the academic achievement gap for African American learners links between home, school and community and promoting equity for our school toward Oregon Department of Education 40-40-20 goal.



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

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

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.

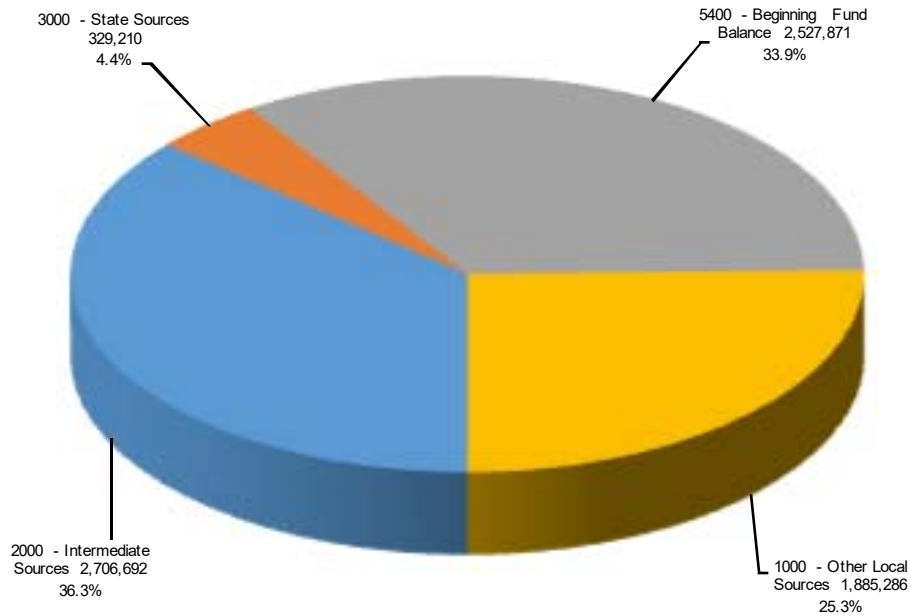
Improvement Planning Grant Fund (285): Accounts for revenues and expenditures for materials and supplies to enhance school improvement costs associated with the Readiness Assessment. Process subs, extra duty, etc. and district improvement activities. Funding is through Oregon Department of Education.



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 Summary - Resources
Reynolds School District #7
Total: \$7,449,059

The following fund groups are accounted for using the modified accrual method of accounting.



| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|-------------------------------|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | | \$ | \$ | \$ |
| 2,125,039 | 2,086,811 | 2,302,268 | 1000 - Other Local Sources | 1,885,286 | 1,885,286 | 1,885,286 |
| 93,905 | 281,860 | 1,170,185 | 2000 - Intermediate Sources | 2,706,692 | 2,706,692 | 2,706,692 |
| 394,222 | 459,645 | 228,876 | 3000 - State Sources | 329,210 | 329,210 | 329,210 |
| - | 200,000 | - | 4000 - Federal Sources | - | - | - |
| 1,767,725 | 1,854,654 | 1,991,481 | 5400 - Beginning Fund Balance | 2,527,871 | 2,527,871 | 2,527,871 |
| 4,380,890 | 4,882,970 | 5,692,809 | Total Object : | 7,449,059 | 7,449,059 | 7,449,059 |

State and Other Programs includes Funds 251-296. Revenue is received from a variety of sources such as; State of Oregon, Multnomah County, Student Activities Funds and mini grants. Many of these funds are received through a competitive process. Individual fund descriptions are located in the State and Other Local Programs Description section.

State and Local Details - Resources
Reynolds School District #7
Total: \$7,449,059

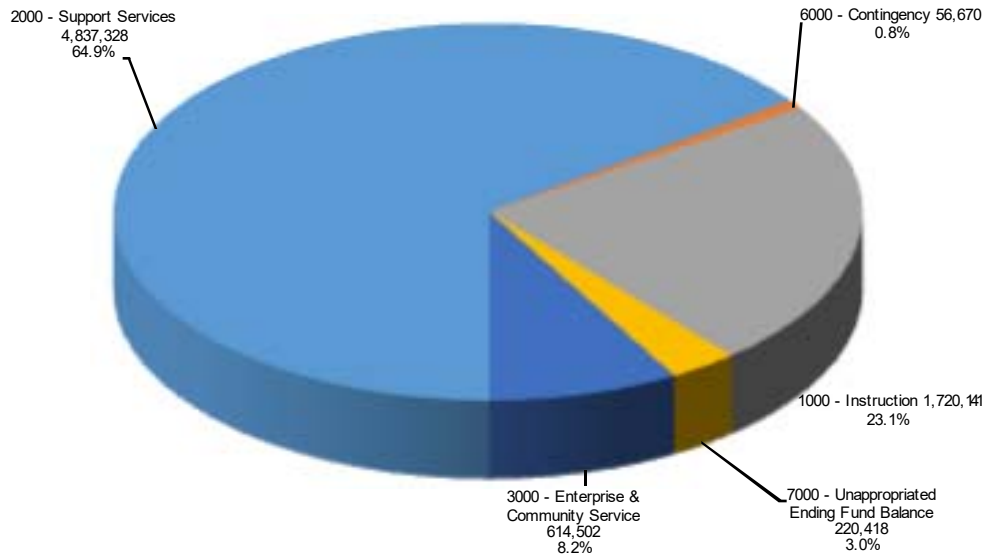
The following fund groups are accounted for using the modified accrual method of accounting. Fund resources are presented prior to fund requirements.

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | | \$ | \$ | \$ |
| | | | 251 - Drivers Education | | | |
| 45,590 | 40,970 | 42,500 | 1990 - Miscellaneous Revenue | 47,123 | 47,123 | 47,123 |
| 32,760 | 39,720 | 41,475 | 3204 - Drivers Education | 41,475 | 41,475 | 41,475 |
| 30,621 | 29,670 | 25,505 | 5400 - Beginning Fund Balance | 20,819 | 20,819 | 20,819 |
| 108,971 | 110,360 | 109,480 | Total Fund 251: | 109,417 | 109,417 | 109,417 |
| | | | 252 - E-Rate | | | |
| - | 161,693 | - | 1990 - Miscellaneous Revenue | - | - | - |
| 341,728 | 319,464 | 448,522 | 5400 - Beginning Fund Balance | 757,381 | 757,381 | 757,381 |
| 341,728 | 481,157 | 448,522 | Total Fund 252: | 757,381 | 757,381 | 757,381 |
| | | | 253 - Energy Efficient Schools - SB 1149 | | | |
| 212,674 | 219,510 | 683,688 | 1993 - SB1149 | 500,000 | 500,000 | 500,000 |
| 671,384 | 834,058 | 893,814 | 5400 - Beginning Fund Balance | 1,047,636 | 1,047,636 | 1,047,636 |
| 884,058 | 1,053,569 | 1,577,502 | Total Fund 253: | 1,547,636 | 1,547,636 | 1,547,636 |
| | | | 254 - C3 Program | | | |
| (3,204) | - | - | 2199 - Other Intermediate Sources | - | - | - |
| 3,204 | - | - | 5400 - Beginning Fund Balance | - | - | - |
| - | - | - | Total Fund 254: | - | - | - |
| | | | 255 - Mt Hood Cable Regulatory Commission Grant | | | |
| - | - | 606,081 | 2199 - Other Intermediate Sources | 606,128 | 606,128 | 606,128 |
| | | | 256 - Other Contracts & Grants | | | |
| 58,300 | 37,135 | 100,000 | 1415 - Transportation - Foster Care | 100,000 | 100,000 | 100,000 |
| 70,720 | 101,890 | 56,250 | 1990 - Miscellaneous Revenue | 146,609 | 146,609 | 146,609 |
| - | 6,303 | 6,226 | 2199 - Other Intermediate Sources | 6,217 | 6,217 | 6,217 |
| - | - | 25,000 | 2200 - Restricted Revenue | 24,972 | 24,972 | 24,972 |
| 5,415 | 60,496 | 33,939 | 5400 - Beginning Fund Balance | 12,936 | 12,936 | 12,936 |
| 134,435 | 205,825 | 221,415 | Total Fund 256: | 290,734 | 290,734 | 290,734 |
| | | | 257 - Contract Fuel Sales | | | |
| 469,364 | 361,188 | 251,094 | 1412 - Fuel Fees | 251,094 | 251,094 | 251,094 |
| 32,447 | 41,153 | 76,696 | 5400 - Beginning Fund Balance | 93,257 | 93,257 | 93,257 |
| 501,811 | 402,341 | 327,790 | Total Fund 257: | 344,351 | 344,351 | 344,351 |
| | | | 258 - Clearing Account | | | |
| - | 30,000 | - | 1990 - Miscellaneous Revenue | 44,782 | 44,782 | 44,782 |
| (65) | (714) | - | 5400 - Beginning Fund Balance | - | - | - |
| (65) | 29,286 | - | Total Fund 258: | 44,782 | 44,782 | 44,782 |
| | | | 260 - Student Body Account | | | |
| 733,242 | 604,285 | 850,670 | 1990 - Miscellaneous Revenue | 370,326 | 370,326 | 370,326 |
| 529,763 | 335,162 | 299,497 | 5400 - Beginning Fund Balance | 299,224 | 299,224 | 299,224 |
| 1,263,004 | 939,447 | 1,150,167 | Total Fund 260: | 669,550 | 669,550 | 669,550 |
| | | | 261 - Non ASB Funds | | | |
| 58,479 | 61,212 | 23,411 | 1914 - Donations | 15,549 | 15,549 | 15,549 |
| 64,677 | 58,077 | 14,760 | 1990 - Miscellaneous Revenue | 15,053 | 15,053 | 15,053 |
| 33,505 | 104,233 | 123,770 | 5400 - Beginning Fund Balance | 135,455 | 135,455 | 135,455 |
| 156,662 | 223,522 | 161,941 | Total Fund 261: | 166,057 | 166,057 | 166,057 |
| | | | 262 - Reynolds Education Foundation | | | |
| 9,719 | - | - | 1990 - Miscellaneous Revenue | - | - | - |
| 538 | 2,207 | - | 5400 - Beginning Fund Balance | - | - | - |
| 10,257 | 2,207 | - | Total Fund 262: | - | - | - |
| | | | 263 - Project Lead the Way (PLTW) | | | |
| 10,000 | - | - | 2199 - Other Intermediate Sources | - | - | - |
| 3,942 | 10,400 | - | 5400 - Beginning Fund Balance | 34,000 | 34,000 | 34,000 |
| 13,942 | 10,400 | - | Total Fund 263: | 34,000 | 34,000 | 34,000 |
| | | | 264 - Four Corners Tuition | | | |
| 230,474 | 181,250 | 19,904 | 1312 - Tuition From Other Districts | 19,904 | 19,904 | 19,904 |
| - | 38,615 | 15,112 | 5400 - Beginning Fund Balance | 103,008 | 103,008 | 103,008 |
| 230,474 | 219,865 | 35,016 | Total Fund 264: | 122,912 | 122,912 | 122,912 |
| | | | 265 - Early Childhood Program | | | |
| 20,394 | - | - | 5400 - Beginning Fund Balance | - | - | - |
| | | | 266 - Seismic Rehab Grant | | | |
| - | - | 378,019 | 2200 - Restricted Revenue | 378,019 | 378,019 | 378,019 |
| | | | 267 - Multnomah County Agreement | | | |
| - | - | - | 2200 - Restricted Revenue | 75,000 | 75,000 | 75,000 |
| | | | 268 - PPS / Columbia Regional Autism | | | |
| 151,800 | 201,600 | 174,227 | 1990 - Miscellaneous Revenue | 219,227 | 219,227 | 219,227 |
| 30,080 | 34,834 | 6,341 | 5400 - Beginning Fund Balance | - | - | - |
| 181,880 | 236,434 | 180,568 | Total Fund 268: | 219,227 | 219,227 | 219,227 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | | \$ | \$ | \$ |
| | | | 269 - Targeted Title 1 Summer Program | | | |
| 618 | 135,486 | - | 2200 - Restricted Revenue | - | - | - |
| 863 | - | - | 3299 - Other Restricted Grants | - | - | - |
| 1,481 | 135,486 | - | | | | |
| | | | Total Fund 269: | - | - | - |
| | | | 270 - MYC Fee For Service | | | |
| 20,000 | 28,000 | 37,753 | 1990 - Miscellaneous Revenue | 84,733 | 84,733 | 84,733 |
| 64,768 | 45,077 | 35,295 | 5400 - Beginning Fund Balance | 5,876 | 5,876 | 5,876 |
| 84,768 | 73,077 | 73,048 | | | | |
| | | | Total Fund 270: | 90,609 | 90,609 | 90,609 |
| | | | 271 - OYCC | | | |
| 16,991 | - | 20,191 | 2200 - Restricted Revenue | 1,615 | 1,615 | 1,615 |
| | | | 272 - Early Learning Division | | | |
| - | - | - | 3299 - Other Restricted Grants | 100,000 | 100,000 | 100,000 |
| | | | 273 - Student Monitoring and Mentorship | | | |
| 11,478 | 152,622 | 17,399 | 3299 - Other Restricted Grants | 17,399 | 17,399 | 17,399 |
| | | | 274 - ELC - Kindergarten Readiness Grant | | | |
| 327 | - | - | 2199 - Other Intermediate Sources | - | - | - |
| | | | 275 - PEEK-8 Physical Education Expansion K-8 | | | |
| 100,000 | 100,000 | 100,000 | 3299 - Other Restricted Grants | 98,942 | 98,942 | 98,942 |
| | | | 276 - Seismic 16-17 | | | |
| - | - | - | 2200 - Restricted Revenue | 1,500,000 | 1,500,000 | 1,499,318 |
| | | | 277 - Closing the Achievement Gap - NQTL - OF | | | |
| - | 18,480 | 4,887 | 3299 - Other Restricted Grants | 4,919 | 4,919 | 4,919 |
| | | | 278 - OR First Robotics - Lee | | | |
| 1,000 | 169 | - | 2199 - Other Intermediate Sources | - | - | - |
| | | | 279 - Educator Effectiveness - NQTL OF | | | |
| 1,064 | 89,157 | 62,994 | 3299 - Other Restricted Grants | 66,475 | 66,475 | 66,475 |
| - | (0) | - | 5400 - Beginning Fund Balance | - | - | - |
| 1,064 | 89,157 | 62,994 | | | | |
| | | | Total Fund 279: | 66,475 | 66,475 | 66,475 |
| | | | 280 - Expanded Reading Opportunities Grant | | | |
| 244,720 | 55,280 | - | 3299 - Other Restricted Grants | - | - | - |
| - | 200,000 | - | 4580 - Restr Fed Rev Thru State | - | - | - |
| 244,720 | 255,280 | - | | | | |
| | | | Total Fund 280: | - | - | - |
| | | | 281 - District PLT | | | |
| 3,336 | 4,387 | 2,121 | 3299 - Other Restricted Grants | - | - | - |
| | | | 282 - Summative Assessment | | | |
| - | 34,493 | 8,165 | 2200 - Restricted Revenue | - | - | - |
| - | - | - | 5400 - Beginning Fund Balance | 8,165 | 8,165 | 8,165 |
| - | 34,493 | 8,165 | | | | |
| | | | Total Fund 282: | 8,165 | 8,165 | 8,165 |
| | | | 283 - Miller Family Grant | | | |
| - | - | 38,011 | 1990 - Miscellaneous Revenue | 60,886 | 60,886 | 60,886 |
| - | 34,290 | - | 2200 - Restricted Revenue | - | - | - |
| - | - | 32,989 | 5400 - Beginning Fund Balance | 10,114 | 10,114 | 10,114 |
| - | 34,290 | 71,000 | | | | |
| | | | Total Fund 283: | 71,000 | 71,000 | 71,000 |
| | | | 285 - Improvement Planning Grant | | | |
| - | - | 10,000 | 1990 - Miscellaneous Revenue | 10,000 | 10,000 | 10,000 |
| | | | 286 - Youth Transition Program | | | |
| 68,173 | 71,118 | 126,503 | 2200 - Restricted Revenue | 114,741 | 114,741 | 114,741 |
| 0 | - | - | 5400 - Beginning Fund Balance | - | - | - |
| 68,173 | 71,118 | 126,503 | | | | |
| | | | Total Fund 286: | 114,741 | 114,741 | 114,741 |
| 4,380,890 | 4,882,970 | 5,692,809 | Total Fund - Object : | 7,449,059 | 7,449,059 | 7,449,059 |

**State and Local Summary - Requirements by Major Function
Reynolds School District #7
Total: \$7,449,059**

The following fund groups are accounted for using the modified accrual method of accounting.

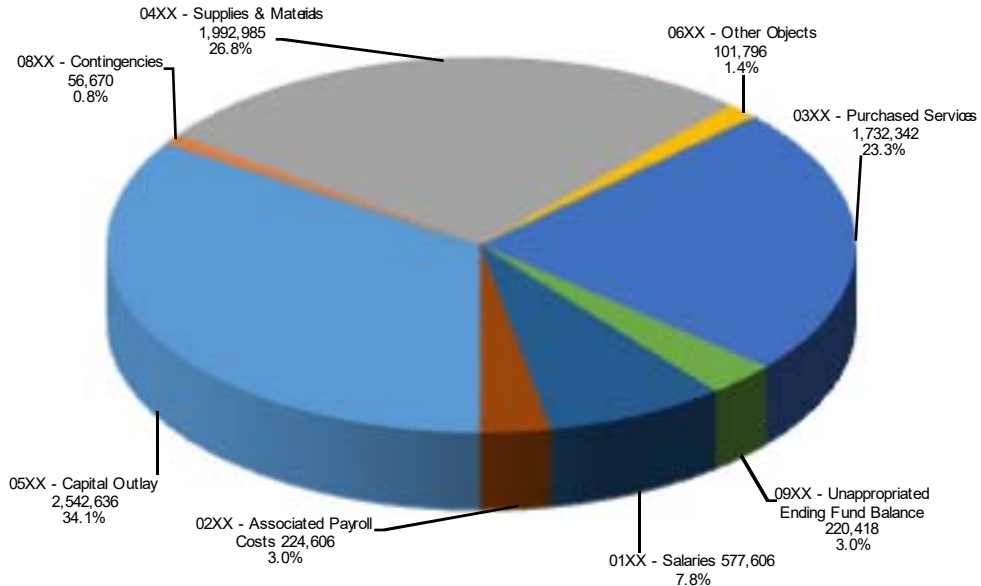


| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Function | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| 1,908,982 | 2,136,360 | 1,918,975 | 6.40 | 1000 - Instruction | 1,720,141 | 1,720,141 | 1,720,141 | 5.48 |
| 135,987 | 349,634 | 2,142,676 | 1.00 | 2000 - Support Services | 4,837,328 | 4,837,328 | 4,837,328 | 1.00 |
| 481,267 | 398,790 | 485,404 | 0.06 | 3000 - Enterprise & Community Service | 614,502 | 614,502 | 614,502 | 0.06 |
| - | - | 72,510 | | 6000 - Contingency | 56,670 | 56,670 | 56,670 | |
| 1,854,654 | 1,998,185 | 1,040,418 | | 7000 - Unappropriated Ending Fund Balance | 220,418 | 220,418 | 220,418 | |
| 4,380,890 | 4,882,970 | 5,659,982 | 7.46 | Total Function : | 7,449,059 | 7,449,059 | 7,449,059 | 6.54 |

State and Other Local Programs includes Funds 251-296. Expenditures provide for a variety of program support throughout the district. Individual fund descriptions are located in the State and Other Local Programs Description section.

State and Local Summary - Requirements by Major Object
Reynolds School District #7
Total: \$7,449,059

The following fund groups are accounted for using the modified accrual method of accounting.



| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|-------------|
| \$ 418,748 | \$ 596,615 | \$ 379,205 | 7.46 | 01XX - Salaries | \$ 577,606 | \$ 577,606 | \$ 577,606 | 6.54 |
| 148,763 | 194,465 | 160,187 | | 02XX - Associated Payroll Costs | 224,606 | 224,606 | 224,606 | |
| 411,334 | 568,520 | 808,013 | | 03XX - Purchased Services | 1,732,342 | 1,732,342 | 1,676,386 | |
| 1,437,480 | 1,217,104 | 2,278,696 | | 04XX - Supplies & Materials | 1,992,985 | 1,992,985 | 1,992,985 | |
| 50,000 | 210,170 | 872,746 | | 05XX - Capital Outlay | 2,542,636 | 2,542,636 | 2,597,065 | |
| 59,912 | 97,910 | 48,207 | | 06XX - Other Objects | 101,796 | 101,796 | 103,323 | |
| - | - | 892,510 | | 08XX - Contingencies | 56,670 | 56,670 | 56,670 | |
| 1,854,654 | 1,998,185 | 220,418 | | 09XX - Unappropriated Ending Fund Balance | 220,418 | 220,418 | 220,418 | |
| 4,380,890 | 4,882,970 | 5,659,982 | 7.46 | Total Object : | 7,449,059 | 7,449,059 | 7,449,059 | 6.54 |

State and Other Local Programs includes Funds 251-296. Expenditures provide for a variety of program support throughout the district. Individual fund descriptions are located in the State and Other Local Programs Description section.

**State and Local Details - Requirements
Reynolds School District #7
Total: \$7,449,059**

The following fund groups are accounted for using the modified accrual method of accounting. Fund resources are presented prior to fund requirements.

**251 - Drivers Education
Fund Total: \$109,417**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| | | | | 1131 - High School Programs | | | | |
| 59,869 | 50,209 | 40,800 | | 01XX - Other Salaries | 41,659 | 41,659 | 41,659 | |
| 10,129 | 7,731 | 10,608 | | 02XX - Associated Payroll Costs | 9,686 | 9,686 | 9,686 | |
| 434 | 1,327 | 1,990 | | 03XX - Purchased Services | 1,990 | 1,990 | 1,990 | |
| 7,505 | 5,572 | 11,590 | | 04XX - Supplies & Materials | 11,590 | 11,590 | 11,590 | |
| - | 18,130 | 25,000 | | 05XX - Capital Outlay | 25,000 | 25,000 | 25,000 | |
| 1,363 | 1,887 | 4,400 | | 06XX - Other Objects | 4,400 | 4,400 | 4,400 | |
| 79,301 | 84,855 | 94,388 | | Total Function 1131: | 94,325 | 94,325 | 94,325 | |
| 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 | | | | |
| - | - | 15,092 | | 08XX - Contingencies | 15,092 | 15,092 | 15,092 | |
| 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. | | | | | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 29,670 | 25,505 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 108,971 | 110,360 | 109,480 | | Total Fund 251: | 109,417 | 109,417 | 109,417 | |

**State and Local Details - Requirements
252 - E-Rate
Fund Total: \$757,381**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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. | | | | | | | | |
| | | | | 2660 - Technology Services | | | | |
| 22,265 | 32,635 | 248,522 | | 03XX - Purchased Services | 557,381 | 557,381 | 557,381 | |
| 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. | | | | | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 319,464 | 448,522 | 200,000 | | 09XX - Unappropriated Ending Fund Balance | 200,000 | 200,000 | 200,000 | |
| 341,728 | 481,157 | 448,522 | | Total Fund 252: | 757,381 | 757,381 | 757,381 | |

State and Local Details - Requirements
253 - Energy Efficient Schools - SB 1149
Fund Total: \$1,547,636

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 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. | | | | | | | | |
| - | - | 179,756 | | 2540 - Maintenance & Operations | | | | |
| - | - | 577,746 | | 03XX - Purchased Services | 300,000 | 300,000 | 300,000 | |
| - | - | 757,502 | | 05XX - Capital Outlay | 497,636 | 497,636 | 497,636 | |
| | | | | Total Function 2540: | 797,636 | 797,636 | 797,636 | |
| 50,000 | 159,754 | - | | 2544 - Maintenance Services | | | | |
| 50,000 | 159,754 | 757,502 | | 05XX - Capital Outlay | 750,000 | 750,000 | 750,000 | |
| | | | | Total Function 2000: | 1,547,636 | 1,547,636 | 1,547,636 | |
| 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. | | | | | | | | |
| - | - | 820,000 | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 834,058 | 893,814 | - | | 08XX - Contingencies | - | - | - | |
| 834,058 | 893,814 | 820,000 | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | Total Function 7000: | - | - | - | |
| 884,058 | 1,053,569 | 1,577,502 | | Total Fund 253: | 1,547,636 | 1,547,636 | 1,547,636 | |

State and Local Details - Requirements
255 - Mt Hood Cable Regulatory Commission Grant
Fund Total: \$606,128

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 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. | | | | | | | | |
| - | - | 5,490 | | 2219 - Other Imp Of Instruction | | | | |
| - | - | 1,230 | | 01XX - Other Salaries | 5,490 | 5,490 | 5,490 | |
| - | - | 5,800 | | 02XX - Associated Payroll Costs | 1,277 | 1,277 | 1,277 | |
| - | - | 566,078 | | 03XX - Purchased Services | 5,800 | 5,800 | 5,800 | |
| - | - | 27,483 | | 04XX - Supplies & Materials | 566,078 | 566,078 | 566,078 | |
| - | - | 606,081 | | 06XX - Other Objects | 27,483 | 27,483 | 27,483 | |
| | | | | Total Function 2219: | 606,128 | 606,128 | 606,128 | |

State and Local Details - Requirements
256 - Other Contracts & Grants
Fund Total: \$290,734

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 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. | | | | | | | |
| 2,500 | 51,075 | 28,010 | | | | | |
| | | | | 1111 - Primary Programs K-5 | | | |
| | | | | 04XX - Supplies & Materials | 27,925 | 27,925 | 27,925 |
| | | | | 1121 - Middle School Programs | | | |
| - | 13,128 | - | | 01XX - Other Salaries | 28,199 | 28,199 | 28,199 |
| - | 3,557 | - | | 02XX - Associated Payroll Costs | 6,556 | 6,556 | 6,556 |
| 915 | 2,271 | 44,129 | | 03XX - Purchased Services | 52,119 | 52,119 | 52,119 |
| 145 | 450 | - | | 04XX - Supplies & Materials | 10,604 | 10,604 | 10,604 |
| 1,060 | 19,406 | 44,129 | | Total Function 1121: | 97,478 | 97,478 | 97,478 |
| | | | | 1122 - Middle School Extra-Curricular | | | |
| 960 | 5,040 | 0 | | 04XX - Supplies & Materials | - | - | - |
| | | | | 1131 - High School Programs | | | |
| - | 9,414 | 6,329 | | 04XX - Supplies & Materials | 3,915 | 3,915 | 3,915 |
| - | 32,286 | - | | 05XX - Capital Outlay | - | - | - |
| - | 41,700 | 6,329 | | Total Function 1131: | 3,915 | 3,915 | 3,915 |
| | | | | 1132 - High School Athletics | | | |
| - | - | 1,000 | | 04XX - Supplies & Materials | 1,000 | 1,000 | 1,000 |
| | | | | 1280 - Alternative Ed | | | |
| 2,708 | - | - | | 01XX - Other Salaries | - | - | - |
| 748 | - | - | | 02XX - Associated Payroll Costs | - | - | - |
| - | 4,749 | 6,395 | | 03XX - Purchased Services | 6,395 | 6,395 | 6,395 |
| 7,537 | 6,288 | 4,075 | | 04XX - Supplies & Materials | 4,015 | 4,015 | 4,015 |
| 10,993 | 11,037 | 10,470 | | Total Function 1280: | 10,410 | 10,410 | 10,410 |
| 15,514 | 128,258 | 89,939 | | Total Function 1000: | 140,728 | 140,728 | 140,728 |
| 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 | | | |
| - | - | - | | 03XX - Purchased Services | 13,800 | 13,800 | 13,800 |
| - | - | - | | 04XX - Supplies & Materials | 519 | 519 | 519 |
| - | - | - | | 06XX - Other Objects | 3,681 | 3,681 | 3,681 |
| - | - | - | | Total Function 2240: | 18,000 | 18,000 | 18,000 |
| | | | | 2559 - Other Stdnt Transport | | | |
| 58,300 | - | - | | 03XX - Purchased Services | - | - | - |
| 58,300 | - | - | | Total Function 2000: | 18,000 | 18,000 | 18,000 |
| 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. | | | | | | | |
| | | | | 3231 - DHS Foster Kids | | | |
| - | 37,135 | 95,049 | | 03XX - Purchased Services | 100,537 | 100,537 | 100,537 |
| | | | | 3300 - Community Services | | | |
| - | 5,764 | 3,851 | | 01XX - Other Salaries | 5,044 | 5,044 | 5,044 |
| - | 539 | 2,375 | | 02XX - Associated Payroll Costs | 1,173 | 1,173 | 1,173 |
| 125 | 190 | 250 | | 04XX - Supplies & Materials | 280 | 280 | 280 |
| 125 | 6,493 | 6,476 | | Total Function 3300: | 6,497 | 6,497 | 6,497 |
| | | | | 3500 - Child Care | | | |
| - | - | 17,974 | | 01XX - Other Salaries | 17,827 | 17,827 | 17,827 |
| - | - | 4,026 | | 02XX - Associated Payroll Costs | 4,145 | 4,145 | 4,145 |
| - | - | 3,000 | | 04XX - Supplies & Materials | 3,000 | 3,000 | 3,000 |
| - | - | 25,000 | | Total Function 3500: | 24,972 | 24,972 | 24,972 |
| 125 | 43,628 | 126,525 | | Total Function 3000: | 132,006 | 132,006 | 132,006 |
| 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. | | | | | | | |
| 60,496 | 33,939 | - | | 7000 - Unappropriated Ending Fund Balance | - | - | - |
| 134,435 | 205,825 | 216,464 | | Total Fund 256: | 290,734 | 290,734 | 290,734 |

State and Local Details - Requirements
257 - Contract Fuel Sales
Fund Total: \$344,351

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | \$ | \$ | \$ | FTE |
| 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 | 325,644 | 327,790 | | 344,351 | 344,351 | 344,351 | |
| 3210 - Fuel / DHS Reimb Expense | | | | | | | |
| 04XX - Supplies & Materials | | | | | | | |
| 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. | | | | | | | |
| 41,153 | 76,696 | - | | - | - | - | |
| 7000 - Unappropriated Ending Fund Balance | | | | | | | |
| 09XX - Unappropriated Ending Fund Balance | | | | | | | |
| 501,811 | 402,341 | 327,790 | | 344,351 | 344,351 | 344,351 | |
| Total Fund 257: | | | | | | | |

State and Local Details - Requirements
258 - Clearing Account
Fund Total: \$44,782

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 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. | | | | | | | |
| - | 13,177 | - | 0.50 | 29,534 | 29,534 | 29,534 | 0.50 |
| - | 7,067 | (193) | | - | - | - | |
| - | 5,465 | - | | 13,748 | 13,748 | 13,748 | |
| - | - | 193 | | 1,500 | 1,500 | 1,500 | |
| - | 25,708 | - | 0.50 | 44,782 | 44,782 | 44,782 | 0.50 |
| 1122 - Middle School Extra-Curricular | | | | | | | |
| 0111 - Licensed Salaries | | | | | | | |
| 01XX - Other Salaries | | | | | | | |
| 02XX - Associated Payroll Costs | | | | | | | |
| 03XX - Purchased Services | | | | | | | |
| Total Function 1122: | | | | | | | |
| 1132 - High School Athletics | | | | | | | |
| - | - | (290) | | - | - | - | |
| 500 | (500) | 290 | | - | - | - | |
| 149 | (214) | - | | - | - | - | |
| 649 | (714) | - | | - | - | - | |
| 649 | 24,994 | - | 0.50 | 44,782 | 44,782 | 44,782 | 0.50 |
| Total Function 1000: | | | | | | | |
| 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. | | | | | | | |
| (714) | 4,292 | - | | - | - | - | |
| 7000 - Unappropriated Ending Fund Balance | | | | | | | |
| 09XX - Unappropriated Ending Fund Balance | | | | | | | |
| (65) | 29,286 | - | 0.50 | 44,782 | 44,782 | 44,782 | 0.50 |
| Total Fund 258: | | | | | | | |

State and Local Details - Requirements
260 - Student Body Account
Fund Total: \$669,550

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| 6,758 | 7,274 | 3,000 | | <u>1113 - Elem Extra-Curricular</u> | 3,000 | 3,000 | 3,000 | |
| 122,118 | 60,697 | 148,198 | | 03XX - Purchased Services | | | | |
| 200 | 1,417 | - | | 04XX - Supplies & Materials | 126,864 | 126,864 | 126,864 | |
| 129,076 | 69,389 | 151,198 | | 06XX - Other Objects | - | - | - | |
| | | | | Total Function 1113: | 129,864 | 129,864 | 129,864 | |
| | | | | <u>1122 - Middle School Extra-Curricular</u> | | | | |
| 6,232 | 2,928 | - | | 03XX - Purchased Services | - | - | - | |
| 111,219 | 81,789 | 108,108 | | 04XX - Supplies & Materials | 108,108 | 108,108 | 108,108 | |
| 3,418 | 8,985 | - | | 06XX - Other Objects | - | - | - | |
| 120,870 | 93,702 | 108,108 | | Total Function 1122: | 108,108 | 108,108 | 108,108 | |
| | | | | <u>1133 - High School Activities</u> | | | | |
| 72,141 | 48,480 | - | | 03XX - Purchased Services | - | - | - | |
| 565,252 | 374,545 | 161,243 | | 04XX - Supplies & Materials | 408,000 | 408,000 | 408,000 | |
| 40,505 | 49,599 | - | | 06XX - Other Objects | - | - | - | |
| 677,897 | 472,624 | 161,243 | | Total Function 1133: | 408,000 | 408,000 | 408,000 | |
| 927,843 | 635,715 | 420,549 | | Total Function 1000: | 645,972 | 645,972 | 645,972 | |
| 6000 – Contingency: Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. | | | | | | | | |
| | | | | <u>6110 - Operating Contingencies</u> | | | | |
| - | - | 39,418 | | 08XX - Contingencies | 23,578 | 23,578 | 23,578 | |
| 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. | | | | | | | | |
| 335,162 | 303,732 | - | | <u>7000 - Unappropriated Ending Fund Balance</u> | | | | |
| | | | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 1,263,004 | 939,447 | 459,967 | | Total Fund 260: | 669,550 | 669,550 | 669,550 | |

State and Local Details - Requirements
261 - Non ASB Funds
Fund Total: \$166,057

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|---|--------------------|--------------------|-------------|--|---------------------|--------------------|----------------|
| \$ | \$ | \$ | 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> | | | | | | | |
| | | | | 1111 - Primary Programs K-5 | | | |
| 54 | 1,023 | - | | 03XX - Purchased Services | - | - | - |
| 6,949 | 33,296 | 70,100 | | 04XX - Supplies & Materials | 70,562 | 70,562 | 70,562 |
| 7,003 | 34,319 | 70,100 | | Total Function 1111: | 70,562 | 70,562 | 70,562 |
| | | | | 1121 - Middle School Programs | | | |
| - | 64 | - | | 03XX - Purchased Services | - | - | - |
| 2,425 | 4,057 | 12,681 | | 04XX - Supplies & Materials | 12,221 | 12,221 | 12,221 |
| 2,425 | 4,121 | 12,681 | | Total Function 1121: | 12,221 | 12,221 | 12,221 |
| | | | | 1131 - High School Programs | | | |
| - | 597 | 550 | | 03XX - Purchased Services | 550 | 550 | 550 |
| 22,517 | 34,132 | 42,122 | | 04XX - Supplies & Materials | 39,070 | 39,070 | 39,070 |
| 22,517 | 34,730 | 42,672 | | Total Function 1131: | 39,620 | 39,620 | 39,620 |
| | | | | 1280 - Alternative Ed | | | |
| - | 490 | 2,015 | | 04XX - Supplies & Materials | 904 | 904 | 904 |
| 31,944 | 73,659 | 127,467 | | Total Function 1000: | 123,307 | 123,307 | 123,307 |
| <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> | | | | | | | |
| | | | | 2320 - Executive Administration | | | |
| - | - | 2,885 | | 03XX - Purchased Services | 4,105 | 4,105 | 4,105 |
| - | - | 500 | | 04XX - Supplies & Materials | 500 | 500 | 500 |
| - | - | 3,385 | | Total Function 2320: | 4,605 | 4,605 | 4,605 |
| <p>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.</p> | | | | | | | |
| | | | | 3500 - Child Care | | | |
| 1,618 | 1,551 | 1,591 | 0.06 | 0112 - Classified Salaries | 1,769 | 1,769 | 1,769 |
| 217 | 252 | - | | 01XX - Other Salaries | - | - | - |
| 502 | 881 | 1,557 | | 02XX - Associated Payroll Costs | 1,556 | 1,556 | 1,556 |
| 19 | 37 | - | | 03XX - Purchased Services | 116 | 116 | 116 |
| 18,129 | 26,797 | 27,941 | | 04XX - Supplies & Materials | 34,704 | 34,704 | 34,704 |
| 20,485 | 29,518 | 31,089 | 0.06 | Total Function 3500: | 38,145 | 38,145 | 38,145 |
| <p>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.</p> | | | | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | |
| 104,233 | 120,345 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - |
| 156,662 | 223,522 | 161,941 | 0.06 | Total Fund 261: | 166,057 | 166,057 | 166,057 |

**State and Local Details - Requirements
262 - Reynolds Education Foundation**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| 3,025 | 500 | - | | 1111 - Primary Programs K-5 | - | - | - | |
| | | | | 04XX - Supplies & Materials | | | | |
| 1,717 | - | - | | 1121 - Middle School Programs | - | - | - | |
| | | | | 04XX - Supplies & Materials | | | | |
| 993 | - | - | | 1131 - High School Programs | - | - | - | |
| | | | | 04XX - Supplies & Materials | | | | |
| 1,328 | - | - | | 1223 - Transition Program | - | - | - | |
| | | | | 04XX - Supplies & Materials | | | | |
| 750 | - | - | | 1280 - Alternative Ed | - | - | - | |
| | | | | 04XX - Supplies & Materials | | | | |
| 7,813 | 500 | - | | 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. | | | | | | | | |
| 237 | - | - | | 2160 - Oth Stndt Treatment | - | - | - | |
| | | | | 04XX - Supplies & Materials | | | | |
| 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. | | | | | | | | |
| 2,207 | 1,707 | - | | 7000 - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 09XX - Unappropriated Ending Fund Balance | | | | |
| 10,257 | 2,207 | - | | Total Fund 262: | - | - | - | |

**State and Local Details - Requirements
263 - Project Lead the Way (PLTW)
Fund Total: \$34,000**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| 795 | 5,734 | - | | 1131 - High School Programs | - | - | - | |
| | | | | 03XX - Purchased Services | | | | |
| 2,747 | 1,914 | - | | 04XX - Supplies & Materials | 34,000 | 34,000 | 34,000 | |
| | | | | 06XX - Other Objects | | | | |
| - | 2,753 | - | | Total Function 1131: | 34,000 | 34,000 | 34,000 | |
| 3,541 | 10,400 | - | | | | | | |
| 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. | | | | | | | | |
| 10,400 | - | - | | 7000 - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 09XX - Unappropriated Ending Fund Balance | | | | |
| 13,942 | 10,400 | - | | Total Fund 263: | 34,000 | 34,000 | 34,000 | |

**State and Local Details - Requirements
264 - Four Corners Tuition
Fund Total: \$122,912**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| | | | | 1220 - Restrictive Programs | | | | |
| 8,518 | - | - | | 01XX - Other Salaries | - | - | - | |
| 1,489 | - | - | | 02XX - Associated Payroll Costs | - | - | - | |
| 169,965 | 191,280 | - | | 03XX - Purchased Services | - | - | - | |
| 11,888 | 13,473 | 35,016 | | 04XX - Supplies & Materials | 122,912 | 122,912 | 122,912 | |
| 191,860 | 204,753 | 35,016 | | Total Function 1220: | 122,912 | 122,912 | 122,912 | |
| 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. | | | | | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 38,615 | 15,112 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 230,474 | 219,865 | 35,016 | | Total Fund 264: | 122,912 | 122,912 | 122,912 | |

**State and Local Details - Requirements
265 - Early Childhood Program**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| | | | | 1140 - Pre-kindergarten Programs | | | | |
| 7,167 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| 6,318 | - | - | | 0112 - Classified Salaries | - | - | - | |
| 8 | - | - | | 01XX - Other Salaries | - | - | - | |
| 6,645 | - | - | | 02XX - Associated Payroll Costs | - | - | - | |
| 255 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| 20,394 | - | - | | Total Function 1140: | - | - | - | |

**State and Local Details - Requirements
266 - Seismic Rehab Grant
Fund Total: \$378,701**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|------------------------------------|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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 | | | | |
| - | - | 100,000 | | 03XX - Purchased Services | 100,000 | 100,000 | 44,726 | |
| - | - | 270,000 | | 05XX - Capital Outlay | 270,000 | 270,000 | 324,429 | |
| - | - | 8,019 | | 06XX - Other Objects | 8,019 | 8,019 | 9,546 | |
| - | - | 378,019 | | Total Function 2544: | 378,019 | 378,019 | 378,701 | |

**State and Local Details - Requirements
267 - Multnomah County Agreement
Fund Total: \$75,000**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-------------|--|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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. | | | | | | | | |
| - | - | - | 1.00 | 2110 - Attendance / Social Work | | | | |
| - | - | - | | 0111 - Licensed Salaries | 45,904 | 45,904 | 45,904 | 1.00 |
| - | - | - | | 02XX - Associated Payroll Costs | 24,560 | 24,560 | 24,560 | |
| - | - | - | | 03XX - Purchased Services | 3,000 | 3,000 | 3,000 | |
| - | - | - | | 04XX - Supplies & Materials | 1,536 | 1,536 | 1,536 | |
| - | - | - | 1.00 | Total Function 2110: | 75,000 | 75,000 | 75,000 | 1.00 |

**State and Local Details - Requirements
268 - PPS / Columbia Regional Autism
Fund Total: \$219,227**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-------------|--|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| 94,652 | 130,476 | 114,596 | 2.00 | 1299 - Other Programs | | | | |
| - | 66 | 4,843 | | 0111 - Licensed Salaries | 141,320 | 141,320 | 141,320 | 2.00 |
| 46,850 | 55,353 | 59,593 | | 01XX - Other Salaries | 3,817 | 3,817 | 3,817 | |
| - | 27,360 | - | | 02XX - Associated Payroll Costs | 66,553 | 66,553 | 66,553 | |
| 5,544 | 16,837 | 663,861 | | 03XX - Purchased Services | 6,000 | 6,000 | 6,000 | |
| | | | | 04XX - Supplies & Materials | 1,537 | 1,537 | 1,537 | |
| 147,047 | 230,092 | 842,892 | 2.00 | Total Function 1299: | 219,227 | 219,227 | 219,227 | 2.00 |
| 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. | | | | | | | | |
| 34,834 | 6,341 | - | | 7000 - Unappropriated Ending Fund Balance | | | | |
| | | | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 181,880 | 236,434 | 842,892 | 2.00 | Total Fund 268: | 219,227 | 219,227 | 219,227 | 2.00 |

**State and Local Details - Requirements
269 - Targeted Title 1 Summer Program**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---------------------------------|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| 881 | 56,622 | - | | 1271 - Remediation | | | | |
| 233 | 12,887 | - | | 01XX - Other Salaries | - | - | - | |
| - | 26,968 | - | | 02XX - Associated Payroll Costs | - | - | - | |
| - | 1,340 | - | | 03XX - Purchased Services | - | - | - | |
| 46 | 4,069 | - | | 04XX - Supplies & Materials | - | - | - | |
| | | | | 06XX - Other Objects | - | - | - | |
| 1,160 | 101,886 | - | | Total Function 1271: | - | - | - | |
| | | | | 1280 - Alternative Ed | | | | |
| 245 | 25,492 | - | | 01XX - Other Salaries | - | - | - | |
| 63 | 6,767 | - | | 02XX - Associated Payroll Costs | - | - | - | |
| 13 | 1,342 | - | | 06XX - Other Objects | - | - | - | |
| 321 | 33,600 | - | | Total Function 1280: | - | - | - | |
| 1,481 | 135,486 | - | | Total Function 1000: | - | - | - | |

**State and Local Details - Requirements
270 - MYC Fee For Service
Fund Total: \$90,609**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-------------|--|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| - | 10,119 | - | 0.40 | 1280 - Alternative Ed | 9,847 | 9,847 | 9,847 | 0.40 |
| 23,691 | 12,587 | 19,224 | | 0112 - Classified Salaries | 19,174 | 19,174 | 19,174 | |
| 4,844 | 8,706 | 4,307 | | 01XX - Other Salaries | 11,321 | 11,321 | 11,321 | |
| 8,330 | 774 | 4,500 | | 02XX - Associated Payroll Costs | 5,250 | 5,250 | 5,250 | |
| 2,826 | 5,597 | 6,599 | | 03XX - Purchased Services | 6,599 | 6,599 | 6,599 | |
| 39,692 | 37,782 | 34,630 | 0.40 | Total Function 1280: | 52,191 | 52,191 | 52,191 | 0.40 |
| 6000 – Contingency: Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. | | | | | | | | |
| - | - | 18,000 | | 6110 - Operating Contingencies | 18,000 | 18,000 | 18,000 | |
| 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. | | | | | | | | |
| 45,077 | 35,295 | 20,418 | | 7000 - Unappropriated Ending Fund Balance | 20,418 | 20,418 | 20,418 | |
| | | | | 09XX - Unappropriated Ending Fund Balance | | | | |
| 84,768 | 73,077 | 73,048 | 0.40 | Total Fund 270: | 90,609 | 90,609 | 90,609 | 0.40 |

**State and Local Details - Requirements
271 - OYCC
Fund Total: \$1,615**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---------------------------------|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| 7,041 | - | 11,317 | | 1280 - Alternative Ed | - | - | - | |
| 512 | - | - | | 0112 - Classified Salaries | - | - | - | |
| 4,447 | - | 7,259 | | 01XX - Other Salaries | - | - | - | |
| 4,991 | - | 1,615 | | 02XX - Associated Payroll Costs | 1,615 | 1,615 | 1,615 | |
| 16,991 | - | 20,191 | | Total Function 1280: | 1,615 | 1,615 | 1,615 | |

**State and Local Details - Requirements
272 - Early Learning Division
Fund Total: \$100,000**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---------------------------------|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | FTE |
| 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. | | | | | | | | |
| - | - | - | | 3500 - Child Care | 81,136 | 81,136 | 81,136 | |
| - | - | - | | 01XX - Other Salaries | 18,864 | 18,864 | 18,864 | |
| - | - | - | | 02XX - Associated Payroll Costs | 100,000 | 100,000 | 100,000 | |
| | | | | Total Function 3500: | | | | |

**State and Local Details - Requirements
273 - Student Monitoring and Mentorship
Fund Total: \$17,399**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|--------------------|---------------|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | |
| | | | | 1299 - Other Programs | | | |
| 8,961 | 34,467 | - | | 01XX - Other Salaries | - | - | - |
| 2,000 | 9,296 | - | | 02XX - Associated Payroll Costs | - | - | - |
| - | 89,169 | 16,704 | | 03XX - Purchased Services | 16,704 | 16,704 | 16,704 |
| 59 | 6,730 | - | | 04XX - Supplies & Materials | - | - | - |
| - | 7,375 | 695 | | 06XX - Other Objects | 695 | 695 | 695 |
| 11,020 | 147,038 | 17,399 | | Total Function 1299: | 17,399 | 17,399 | 17,399 |
| 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 | - | | 01XX - Other Salaries | - | - | - |
| - | 1,164 | - | | 02XX - Associated Payroll Costs | - | - | - |
| 458 | - | - | | 06XX - Other Objects | - | - | - |
| 458 | 5,584 | - | | Total Function 2110: | - | - | - |
| 11,478 | 152,622 | 17,399 | | Total Fund 273: | 17,399 | 17,399 | 17,399 |

**State and Local Details - Requirements
274 - ELC - Kindergarten Readiness Grant**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|--------------------|--------|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ 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 | | | |
| 244 | - | - | | 01XX - Other Salaries | - | - | - |
| 70 | - | - | | 02XX - Associated Payroll Costs | - | - | - |
| 12 | - | - | | 06XX - Other Objects | - | - | - |
| 327 | - | - | | Total Function 2240: | - | - | - |

**State and Local Details - Requirements
275 - PEEK-8 Physical Education Expansion K-8
Fund Total: \$98,942**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-------------|------------------------------------|---------------------|--------------------|--------------------|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | |
| | | | | 1111 - Primary Programs K-5 | | | |
| 67,025 | 66,385 | 65,895 | 2.00 | 0111 - Licensed Salaries | 60,066 | 60,066 | 60,066 1.08 |
| 28,982 | 29,621 | 30,111 | | 02XX - Associated Payroll Costs | 31,656 | 31,656 | 31,656 |
| - | - | - | | 03XX - Purchased Services | 3,226 | 3,226 | 3,226 |
| 3,994 | 3,994 | 3,994 | | 06XX - Other Objects | 3,994 | 3,994 | 3,994 |
| 100,000 | 100,000 | 100,000 | 2.00 | Total Function 1111: | 98,942 | 98,942 | 98,942 1.08 |

State and Local Details - Requirements
276 - Seismic 16-17
Fund Total: \$1,499,318

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|------------------------------------|---------------------|--------------------|------------------|
| \$ | \$ | \$ | FTE | Fund - 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 | | | |
| - | - | - | | 03XX - Purchased Services | 450,000 | 450,000 | 449,318 |
| - | - | - | | 05XX - Capital Outlay | 1,000,000 | 1,000,000 | 1,000,000 |
| - | - | - | | 06XX - Other Objects | 50,000 | 50,000 | 50,000 |
| - | - | - | | Total Function 2544: | 1,500,000 | 1,500,000 | 1,499,318 |

State and Local Details - Requirements
277 - Closing the Achievement Gap - NQTL - OF
Fund Total: \$4,919

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | |
| - | 14,803 | 3,803 | | 2240 - Instructional Staff Development | | | |
| - | 2,839 | 852 | | 01XX - Other Salaries | 3,803 | 3,803 | 3,803 |
| - | 838 | 232 | | 02XX - Associated Payroll Costs | 884 | 884 | 884 |
| - | 18,480 | 4,887 | | 06XX - Other Objects | 232 | 232 | 232 |
| - | | | | Total Function 2240: | 4,919 | 4,919 | 4,919 |

State and Local Details - Requirements
278 - OR First Robotics - Lee

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--------------------------------------|---------------------|--------------------|----------|
| \$ | \$ | \$ | FTE | Fund - 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 | 61 | - | | 1121 - Middle School Programs | | | |
| 40 | 108 | - | | 04XX - Supplies & Materials | - | - | - |
| 1,000 | 169 | - | | 06XX - Other Objects | - | - | - |
| | | | | Total Function 1121: | - | - | - |

State and Local Details - Requirements
279 - Educator Effectiveness - NQLT OF
Fund Total: \$66,475

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|--------------------|---------------|
| \$ | \$ | \$ | FTE | Fund - 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 | | | |
| 171 | 55,811 | 14,019 | | 01XX - Other Salaries | 14,212 | 14,212 | 14,212 |
| 47 | 12,228 | (176) | | 02XX - Associated Payroll Costs | 3,304 | 3,304 | 3,304 |
| - | 944 | 25,276 | | 03XX - Purchased Services | 25,083 | 25,083 | 25,083 |
| 803 | 16,613 | 20,883 | | 04XX - Supplies & Materials | 20,884 | 20,884 | 20,884 |
| 42 | 3,561 | 2,992 | | 06XX - Other Objects | 2,992 | 2,992 | 2,992 |
| 1,064 | 89,157 | 62,994 | | Total Function 2240: | 66,475 | 66,475 | 66,475 |
| 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. | | | | | | | |
| (0) | - | - | | 7000 - Unappropriated Ending Fund Balance | - | - | - |
| | | | | 09XX - Unappropriated Ending Fund Balance | - | - | - |
| 1,064 | 89,157 | 62,994 | | Total Fund 279: | 66,475 | 66,475 | 66,475 |

State and Local Details - Requirements
280 - Expanded Reading Opportunities Grant

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|--------------------|----|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | |
| | | | | 1210 - Talented & Gifted | | | |
| - | 78 | - | | 01XX - Other Salaries | - | - | - |
| - | 20 | - | | 02XX - Associated Payroll Costs | - | - | - |
| - | 99 | - | | Total Function 1210: | - | - | - |
| | | | | 1271 - Remediation | | | |
| 29,684 | 36,677 | - | | 0111 - Licensed Salaries | - | - | - |
| 49,799 | 5,546 | - | | 01XX - Other Salaries | - | - | - |
| 25,887 | 17,277 | - | | 02XX - Associated Payroll Costs | - | - | - |
| 58,684 | 80,645 | - | | 03XX - Purchased Services | - | - | - |
| 70,846 | 99,917 | - | | 04XX - Supplies & Materials | - | - | - |
| 9,820 | 11,277 | - | | 06XX - Other Objects | - | - | - |
| 244,720 | 251,339 | - | | Total Function 1271: | - | - | - |
| 244,720 | 251,437 | - | | 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. | | | | | | | |
| | | | | 2240 - Instructional Staff Development | | | |
| - | 52 | - | | 01XX - Other Salaries | - | - | - |
| - | 15 | - | | 02XX - Associated Payroll Costs | - | - | - |
| - | 3,775 | - | | 03XX - Purchased Services | - | - | - |
| - | 3,842 | - | | Total Function 2240: | - | - | - |
| 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. | | | | | | | |
| - | 0 | - | | 7000 - Unappropriated Ending Fund Balance | - | - | - |
| | | | | 09XX - Unappropriated Ending Fund Balance | - | - | - |
| 244,720 | 255,280 | - | | Total Fund 280: | - | - | - |

**State and Local Details - Requirements
281 - District PLT**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|--------------------|----------|
| \$ | \$ | \$ | FTE | Fund - 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 | | | |
| - | 3,467 | 1,658 | | 01XX - Other Salaries | - | - | - |
| - | 813 | 371 | | 02XX - Associated Payroll Costs | - | - | - |
| 3,336 | - | - | | 03XX - Purchased Services | - | - | - |
| - | 107 | 92 | | 06XX - Other Objects | - | - | - |
| 3,336 | 4,387 | 2,121 | | Total Function 2240: | - | - | - |

**State and Local Details - Requirements
282 - Summative Assessment
Fund Total: \$8,165**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|--------------------|-------|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | |
| | | | | 2230 - Assessment & Testing | | | |
| - | 34,493 | 8,165 | | 04XX - Supplies & Materials | 8,165 | 8,165 | 8,165 |

**State and Local Details - Requirements
283 - Miller Family Grant
Fund Total: \$71,000**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|--------------------|---------------|
| \$ | \$ | \$ | FTE | Fund - 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 | | | |
| - | 1,301 | 69,473 | | 03XX - Purchased Services | 69,473 | 69,473 | 69,473 |
| - | - | 1,527 | | 04XX - Supplies & Materials | 1,527 | 1,527 | 1,527 |
| - | 1,301 | 71,000 | | Total Function 2240: | 71,000 | 71,000 | 71,000 |
| 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. | | | | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | |
| - | 32,989 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - |
| - | 34,290 | 71,000 | | Total Fund 283: | 71,000 | 71,000 | 71,000 |

**State and Local Details - Requirements
285 - Improvement Planning Grant
Fund Total: \$10,000**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|------------------------------|---------------------|--------------------|--------|
| \$ | \$ | \$ | FTE | Fund - 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 | | 04XX - Supplies & Materials | 10,000 | 10,000 | 10,000 |

**State and Local Details - Requirements
286 - Youth Transition Program**

Fund Total: \$114,741

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| 49,420 | 47,145 | 73,728 | 1.50 | 1223 - Transition Program | | | | |
| - | 1,254 | 900 | | 0112 - Classified Salaries | - | - | - | |
| 15,826 | 19,305 | 38,075 | | 01XX - Other Salaries | - | - | - | |
| 2,605 | 2,448 | 3,500 | | 02XX - Associated Payroll Costs | - | - | - | |
| 323 | 365 | 10,000 | | 03XX - Purchased Services | 3,500 | 3,500 | 3,500 | |
| - | 600 | 300 | | 04XX - Supplies & Materials | 10,000 | 10,000 | 10,000 | |
| 68,173 | 71,118 | 126,503 | 1.50 | 06XX - Other Objects | 300 | 300 | 300 | |
| | | | | Total Function 1223: | 13,800 | 13,800 | 13,800 | |
| | | | | 1250 - Less Restrictive Programs | | | | |
| - | - | - | | 0112 - Classified Salaries | 67,895 | 67,895 | 67,895 | 1.50 |
| - | - | - | | 01XX - Other Salaries | 910 | 910 | 910 | |
| - | - | - | | 02XX - Associated Payroll Costs | 29,323 | 29,323 | 29,323 | |
| - | - | - | | 03XX - Purchased Services | 2,813 | 2,813 | 2,813 | |
| - | - | - | | Total Function 1250: | 100,941 | 100,941 | 100,941 | 1.50 |
| 68,173 | 71,118 | 126,503 | 1.50 | Total Function 1000: | 114,741 | 114,741 | 114,741 | 1.50 |

**State and Local Details - Requirements
288 - Home Construction**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| - | 105 | - | | 1131 - High School Programs | | | | |
| | | | | 03XX - Purchased Services | - | - | - | |
| 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. | | | | | | | | |
| - | (105) | - | | 7000 - Unappropriated Ending Fund Balance | | | | |
| | | | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| - | - | - | | Total Fund 288: | - | - | - | |



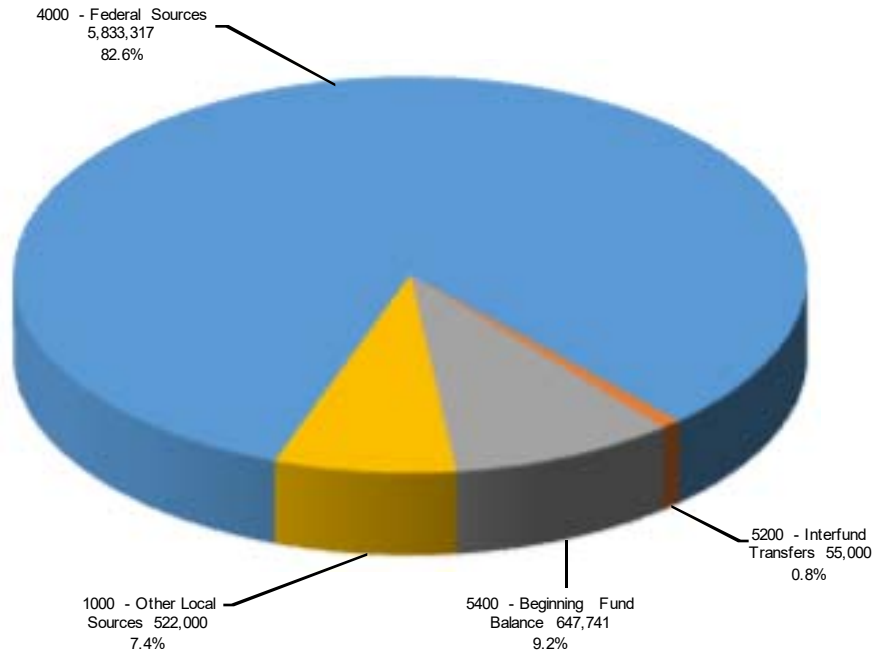
Nutrition Services (297)

The following fund is accounted for using the modified accrual method of accounting. Fund resources are presented prior to fund requirements.

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 Fund 297 Summary - Resources
Reynolds School District #7
Total: \$7,058,058



| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|-------------------------------|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | | \$ | \$ | \$ |
| 464,956 | 343,812 | 522,000 | 1000 - Other Local Sources | 522,000 | 522,000 | 522,000 |
| 14,110 | 8,220 | 15,000 | 2000 - Intermediate Sources | - | - | - |
| 5,177,047 | 5,881,290 | 5,443,799 | 4000 - Federal Sources | 5,833,317 | 5,833,317 | 5,833,317 |
| 55,000 | 55,000 | 55,000 | 5200 - Interfund Transfers | 55,000 | 55,000 | 55,000 |
| 1,225,142 | 1,540,058 | 1,048,678 | 5400 - Beginning Fund Balance | 647,741 | 647,741 | 647,741 |
| 6,936,256 | 7,828,381 | 7,084,477 | Total Object : | 7,058,058 | 7,058,058 | 7,058,058 |

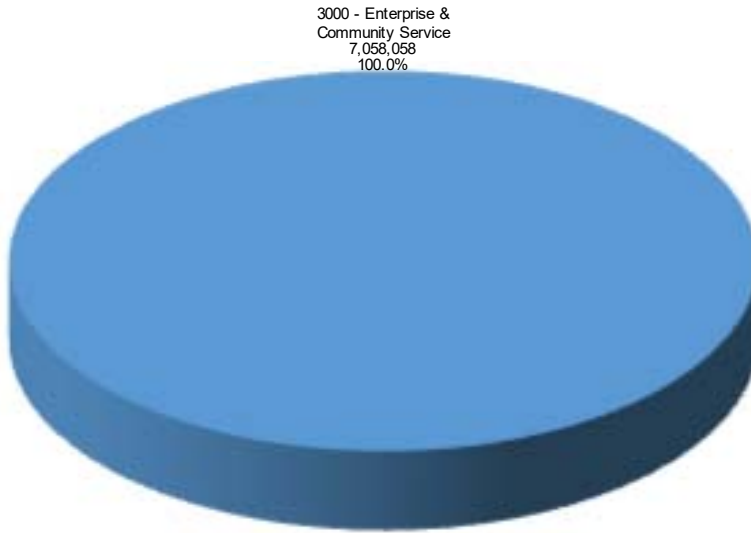
Accounts for revenues for the food dispensing programs. Principal revenue sources are sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon, and a transfer from General Fund for "match". Fresh Fruit and Vegetable Program: Accounts for revenues for a series of grants within Nutrition Services to provide produce for individual schools.

Nutrition Services Fund 297 Details - Resources
Reynolds School District #7
Total: \$7,058,058

Fund resources are presented prior to fund requirements. Accounts for revenues 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.

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | | \$ | \$ | \$ |
| | | | <u>1000 - Other Local Sources</u> | | | |
| 10,551 | 17,562 | 7,000 | 1510 - Interest On Investments | 7,000 | 7,000 | 7,000 |
| 401,035 | 263,000 | 450,000 | 1610 - Food Service Meal Sales | 450,000 | 450,000 | 450,000 |
| 44,253 | 55,657 | 50,000 | 1690 - Food Services - Other Sales | 50,000 | 50,000 | 50,000 |
| 9,117 | 7,592 | 15,000 | 1990 - Miscellaneous Revenue | 15,000 | 15,000 | 15,000 |
| 464,956 | 343,812 | 522,000 | Total Object 1000: | 522,000 | 522,000 | 522,000 |
| | | | <u>2000 - Intermediate Sources</u> | | | |
| 14,110 | 8,220 | 15,000 | 2199 - Other Intermediate Sources | - | - | - |
| | | | <u>4000 - Federal Sources</u> | | | |
| 306,683 | 261,268 | 320,000 | 4100 - USDA Commodities | 421,575 | 421,575 | 421,575 |
| 193,349 | 250,422 | 155,000 | 4500 - Restricted Revenue Thru State | - | - | - |
| 79,627 | 114,204 | 50,042 | 4502 - Summer Seamless Waiver | 140,000 | 140,000 | 140,000 |
| - | 1,265,080 | 1,200,000 | 4503 - National Breakfast Program | 1,237,532 | 1,237,532 | 1,237,532 |
| 4,413,414 | 3,775,948 | 3,500,000 | 4505 - National School Nutrition Prog | 3,555,453 | 3,555,453 | 3,555,453 |
| 183,974 | 214,367 | 218,757 | 4580 - Restrct Fed Rev Thru State | 478,757 | 478,757 | 478,757 |
| 5,177,047 | 5,881,290 | 5,443,799 | Total Object 4000: | 5,833,317 | 5,833,317 | 5,833,317 |
| | | | <u>5200 - Interfund Transfers</u> | | | |
| 55,000 | 55,000 | 55,000 | 5200 - Interfund Transfers | 55,000 | 55,000 | 55,000 |
| | | | <u>5400 - Beginning Fund Balance</u> | | | |
| 1,225,142 | 1,540,058 | 1,048,678 | 5400 - Beginning Fund Balance | 647,741 | 647,741 | 647,741 |
| 6,936,256 | 7,828,381 | 7,084,477 | Total Object : | 7,058,058 | 7,058,058 | 7,058,058 |

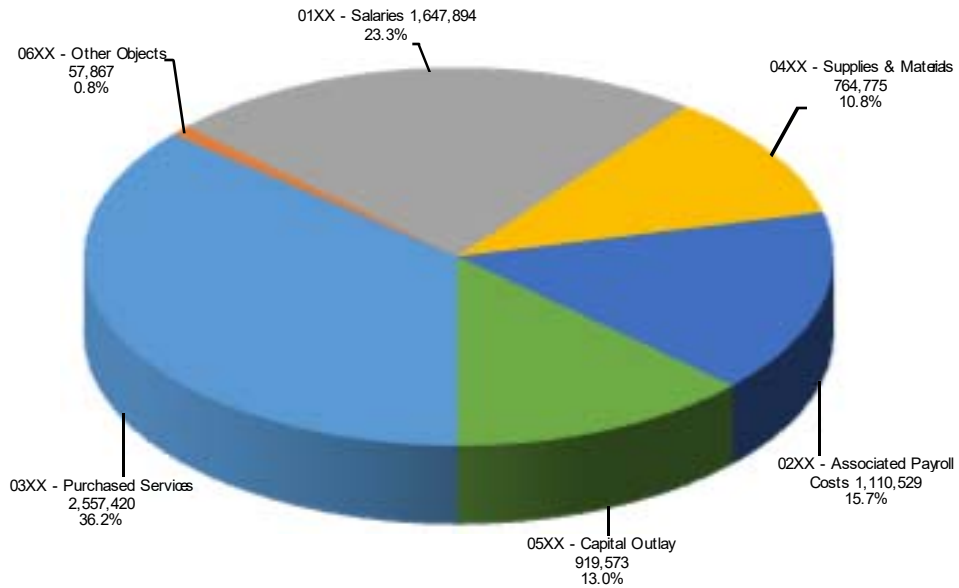
**Nutrition Services Fund 297 Summary - Requirements by Major Function
Reynolds School District #7
Total: \$7,058,058**



| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | \$ | \$ | \$ | FTE |
| 1,100 | - | - | | - | - | - | |
| 5,395,097 | 5,963,272 | 6,567,192 | 54.33 | 7,058,058 | 7,058,058 | 7,058,058 | 55.20 |
| - | - | 517,285 | | - | - | - | |
| 1,540,058 | 1,865,109 | - | | - | - | - | |
| 6,936,256 | 7,828,381 | 7,084,477 | 54.33 | 7,058,058 | 7,058,058 | 7,058,058 | 55.20 |

Accounts for expenditures for the food dispensing programs throughout the district. Fresh Fruit and Vegetable Program: Accounts for expenditures for a series of grants within Nutrition Services to provide produce for individual schools.

Nutrition Services Summary - Requirements by Major Object
Reynolds School District #7
Total: \$7,058,058



| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|-----------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | \$ | \$ | \$ | FTE |
| 1,443,106 | 1,507,621 | 1,572,670 | 54.33 | 1,647,894 | 1,647,894 | 1,647,894 | 55.20 |
| 941,171 | 975,721 | 1,070,627 | | 1,110,529 | 1,110,529 | 1,110,529 | |
| 2,293,923 | 2,502,960 | 2,537,201 | | 2,557,420 | 2,557,420 | 2,557,420 | |
| 558,833 | 541,756 | 598,696 | | 764,775 | 764,775 | 764,775 | |
| 122,750 | 394,761 | 750,000 | | 919,573 | 919,573 | 919,573 | |
| 36,414 | 40,452 | 37,998 | | 57,867 | 57,867 | 57,867 | |
| - | - | 517,285 | | - | - | - | |
| 1,540,058 | 1,865,109 | - | | - | - | - | |
| 6,936,256 | 7,828,381 | 7,084,477 | 54.33 | 7,058,058 | 7,058,058 | 7,058,058 | 55.20 |
| | | | | Total Object : | | | |

Accounts for expenditures for the food dispensing programs throughout the district. Fresh Fruit and Vegetable Program: Accounts for expenditures for a series of grants within Nutrition Services to provide produce for individual schools.

Nutrition Services Fund 297 Details - Requirements
Reynolds School District #7
Total: \$7,058,058

Fund resources are presented prior to fund requirements. Accounts for 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.

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Function - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 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. | | | | | | | | |
| 1,100 | - | - | | 2544 - Maintenance Services | | | | |
| | | | | 05XX - Capital Outlay | - | - | - | |
| 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. | | | | | | | | |
| 1,173,987 | 1,219,606 | 1,303,904 | 53.81 | 3100 - Food Services | 1,406,695 | 1,406,695 | 1,406,695 | 54.69 |
| 26,039 | 25,932 | 55,267 | 0.52 | 0112 - Classified Salaries | 62,940 | 62,940 | 62,940 | 0.52 |
| 212,127 | 218,557 | 174,459 | | 0113 - Administrators Salaries | 105,087 | 105,087 | 105,087 | |
| 931,802 | 960,557 | 1,061,881 | | 01XX - Other Salaries | 1,093,515 | 1,093,515 | 1,093,515 | |
| 2,259,247 | 2,437,472 | 2,516,290 | | 02XX - Associated Payroll Costs | 2,534,169 | 2,534,169 | 2,534,169 | |
| 373,543 | 341,924 | 403,196 | | 03XX - Purchased Services | 569,275 | 569,275 | 569,275 | |
| 121,650 | 394,761 | 750,000 | | 04XX - Supplies & Materials | 919,573 | 919,573 | 919,573 | |
| 33,101 | 35,891 | 33,396 | | 05XX - Capital Outlay | 48,841 | 48,841 | 48,841 | |
| 5,131,497 | 5,634,700 | 6,298,393 | 54.33 | 06XX - Other Objects | 6,740,095 | 6,740,095 | 6,740,095 | 55.20 |
| | | | | Total Function 3100: | | | | |
| 19,625 | 32,151 | 20,040 | | 3101 - Summer Seamless Waiver | 25,000 | 25,000 | 25,000 | |
| 5,870 | 11,933 | 4,489 | | 01XX - Other Salaries | 5,814 | 5,814 | 5,814 | |
| 34,676 | 65,488 | 20,911 | | 02XX - Associated Payroll Costs | 23,251 | 23,251 | 23,251 | |
| 16,144 | 70 | - | | 03XX - Purchased Services | - | - | - | |
| 3,312 | 4,561 | 4,602 | | 04XX - Supplies & Materials | 4,602 | 4,602 | 4,602 | |
| 79,627 | 114,204 | 50,042 | | 06XX - Other Objects | 58,667 | 58,667 | 58,667 | |
| | | | | Total Function 3101: | | | | |
| 11,329 | 11,375 | 19,000 | | 3102 - Nutrition Services Grant | 19,000 | 19,000 | 19,000 | |
| 3,499 | 3,231 | 4,257 | | 01XX - Other Salaries | 4,418 | 4,418 | 4,418 | |
| 169,146 | 199,762 | 195,500 | | 02XX - Associated Payroll Costs | 195,500 | 195,500 | 195,500 | |
| 183,974 | 214,367 | 218,757 | | 04XX - Supplies & Materials | 218,918 | 218,918 | 218,918 | |
| | | | | Total Function 3102: | | | | |
| - | - | - | | 3103 - CACFP - Supper | 29,172 | 29,172 | 29,172 | |
| - | - | - | | 01XX - Other Salaries | 6,782 | 6,782 | 6,782 | |
| - | - | - | | 02XX - Associated Payroll Costs | 4,424 | 4,424 | 4,424 | |
| - | - | - | | 06XX - Other Objects | 40,378 | 40,378 | 40,378 | |
| 5,395,097 | 5,963,272 | 6,567,192 | 54.33 | Total Function 3103: | 7,058,058 | 7,058,058 | 7,058,058 | 55.20 |
| | | | | Total Function 3000: | | | | |
| 6000 – Contingency: Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. | | | | | | | | |
| - | - | 517,285 | | 6110 - Operating Contingencies | - | - | - | |
| | | | | 08XX - Contingencies | | | | |
| 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. | | | | | | | | |
| 1,540,058 | 1,865,109 | - | | 7000 - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 09XX - Unappropriated Ending Fund Balance | | | | |
| 6,936,256 | 7,828,381 | 7,084,477 | 54.33 | Total Function - Object : | 7,058,058 | 7,058,058 | 7,058,058 | 55.20 |



Other Funds

The following fund groups are accounted for using the modified accrual method of accounting. Fund resources are presented prior to fund requirements.

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

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

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

Debt Service / 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 supports school building improvements.

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 Fund (400): Provides for the payment of interest on the 2010 FFCRO Series. Accounts for activities related to the acquisition, construction, and equipping of facilities. Revenue sources are the excise tax, interest earnings and the capital projects fund.



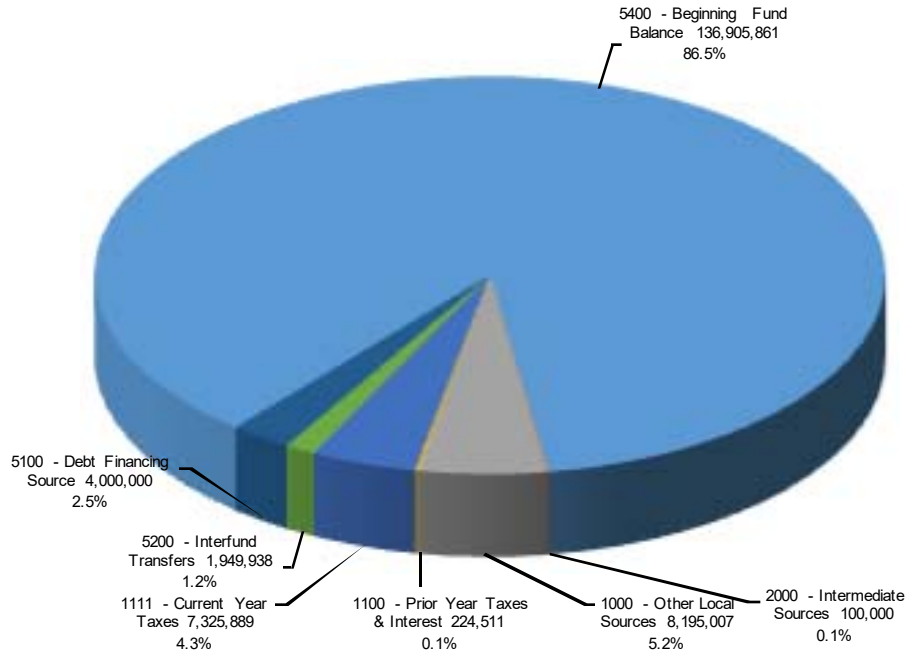
Capital Project Fund (415): With the passage of Measure 26-164, for General Obligation Bond Levy May 19, 2015 bond election, the district will begin work on three elementary schools: Fairview, Wilkes and Troutdale. These schools were all built between 1926 and 1913. New buildings will be built next to the old ones. Reynolds High School will add 18 new classrooms. The bond will also upgrade security at several school vestibules. This fund will manage the capital expenditures for specifically authorized projects funded by 2015 General Obligation bonds.

School Improvement Projects – QZAB Fund (417): The Qualified Zone Academy Bond is a tax credit bond program whereby bond investors take a tax credit in lieu of interest payments for qualified bonds under the IRS Tax Code. Projects accounted for under the QZAB Bond total \$4,000,000 and include roof resurfacing, exterior block sealing, HVAC system replacement, and major abatement work.

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 Summary - Resources Reynolds School District #7 Total: \$158,701,206

The following fund groups are accounted for using the modified accrual method of accounting.



| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|------------------------------------|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | | \$ | \$ | \$ |
| 6,385,014 | 6,715,708 | 7,488,808 | 1000 - Other Local Sources | 8,195,007 | 8,195,007 | 8,195,007 |
| 171,523 | 165,063 | 248,673 | 1100 - Prior Year Taxes & Interest | 209,511 | 209,511 | 224,511 |
| 7,437,235 | 6,873,176 | 8,041,877 | 1111 - Current Year Taxes | 6,840,889 | 6,840,889 | 7,325,889 |
| 97,841 | 249,307 | 72,000 | 2000 - Intermediate Sources | 100,000 | 100,000 | 100,000 |
| - | - | 131,707,623 | 5100 - Debt Financing Source | 4,000,000 | 4,000,000 | 4,000,000 |
| 1,457,000 | 2,049,038 | 1,730,538 | 5200 - Interfund Transfers | 1,949,938 | 1,949,938 | 1,949,938 |
| 3,783,958 | 4,038,097 | 1,734,178 | 5400 - Beginning Fund Balance | 125,883,686 | 136,905,861 | 136,905,861 |
| 19,332,570 | 20,090,390 | 151,023,697 | Total Object : | 147,179,031 | 158,201,206 | 158,701,206 |

Other Funds include Funds 298-730. Revenue for these funds are received as scholarship donations, debt financing and fund transfers. Individual fund descriptions are located in the Other Funds Description section.

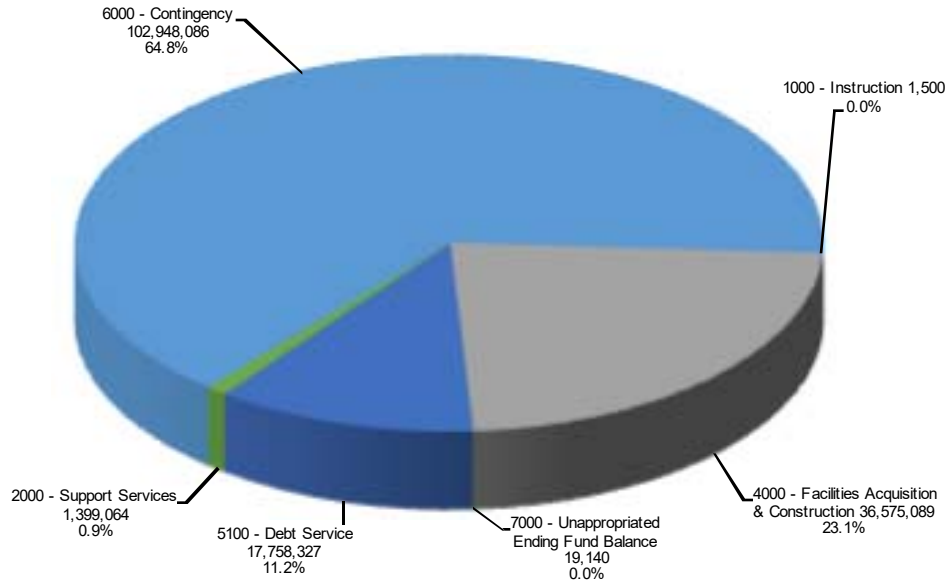
Other Funds Details - Resources
Reynolds School District #7
Total: \$158,701,206

The following fund groups are accounted for using the modified accrual method of accounting. Fund resources are presented prior to fund requirements.

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | | \$ | \$ | \$ |
| | | | <u>298 - Early Retirement</u> | | | |
| 400,000 | 450,000 | 630,000 | 5200 - Interfund Transfers | 630,000 | 630,000 | 630,000 |
| 962,023 | 665,660 | 274,000 | 5400 - Beginning Fund Balance | 261,508 | 261,508 | 261,508 |
| 1,362,023 | 1,115,660 | 904,000 | Total Fund 298: | 891,508 | 891,508 | 891,508 |
| | | | <u>299 - Insurance Reserve</u> | | | |
| 31,542 | 34,251 | 486,318 | 1990 - Miscellaneous Revenue | 496,518 | 496,518 | 496,518 |
| 57,000 | 57,000 | - | 5200 - Interfund Transfers | - | - | - |
| 765,671 | 797,443 | 850,000 | 5400 - Beginning Fund Balance | - | - | - |
| 854,213 | 888,693 | 1,336,318 | Total Fund 299: | 496,518 | 496,518 | 496,518 |
| | | | <u>300 - Debt Service</u> | | | |
| 7,435,972 | 6,872,614 | 4,393,691 | 1111 - Current Year Taxes | 3,163,898 | 3,163,898 | 3,357,898 |
| 171,523 | 165,063 | 135,887 | 1112 - Prior Year Taxes | 96,852 | 96,852 | 102,852 |
| 1,263 | 562 | 1,422 | 1190 - Tax Penalties & Interest | 1,000 | 1,000 | 1,000 |
| 23,125 | 25,688 | 10,000 | 1510 - Interest On Investments | 25,000 | 25,000 | 25,000 |
| 872,243 | 1,930,050 | 110,000 | 5400 - Beginning Fund Balance | 1,500,000 | 1,500,000 | 1,500,000 |
| 8,504,125 | 8,993,978 | 4,651,000 | Total Fund 300: | 4,786,750 | 4,786,750 | 4,986,750 |
| | | | <u>315 - 2015 Debt Service</u> | | | |
| - | - | 3,646,764 | 1111 - Current Year Taxes | 3,674,991 | 3,674,991 | 3,965,991 |
| - | - | 112,786 | 1112 - Prior Year Taxes | 112,659 | 112,659 | 121,659 |
| - | - | - | 1190 - Tax Penalties & Interest | 1,000 | 1,000 | 1,000 |
| - | - | - | 1510 - Interest On Investments | 200,000 | 200,000 | 200,000 |
| - | - | 3,759,550 | Total Fund 315: | 3,988,650 | 3,988,650 | 4,288,650 |
| | | | <u>350 - Pers Bonds</u> | | | |
| 17,379 | 17,347 | 15,000 | 1510 - Interest On Investments | 15,000 | 15,000 | 15,000 |
| 6,308,092 | 6,633,111 | 6,975,490 | 1970 - Services Provided Other Funds | 7,325,489 | 7,325,489 | 7,325,489 |
| 96,676 | 96,657 | - | 5400 - Beginning Fund Balance | - | - | - |
| 6,422,146 | 6,747,114 | 6,990,490 | Total Fund 350: | 7,340,489 | 7,340,489 | 7,340,489 |
| | | | <u>400 - Capital Projects Funds</u> | | | |
| 1,932 | 3,407 | 2,000 | 1510 - Interest On Investments | 6,500 | 6,500 | 6,500 |
| 97,841 | 249,307 | 72,000 | 2199 - Other Intermediate Sources | 100,000 | 100,000 | 100,000 |
| 1,000,000 | 1,542,038 | 1,100,538 | 5200 - Interfund Transfers | 1,319,938 | 1,319,938 | 1,319,938 |
| 1,076,289 | 534,346 | 470,000 | 5400 - Beginning Fund Balance | 217,000 | 217,000 | 217,000 |
| 2,176,061 | 2,329,098 | 1,644,538 | Total Fund 400: | 1,643,438 | 1,643,438 | 1,643,438 |
| | | | <u>415 - 2015 Capital Projects Fund</u> | | | |
| - | - | - | 1510 - Interest On Investments | 125,000 | 125,000 | 125,000 |
| - | - | 131,707,623 | 5110 - Bond Proceeds | - | - | - |
| - | - | - | 5400 - Beginning Fund Balance | 123,875,000 | 134,897,175 | 134,897,175 |
| - | - | 131,707,623 | Total Fund 415: | 124,000,000 | 135,022,175 | 135,022,175 |
| | | | <u>417 - School Improvement Projects - QZAB</u> | | | |
| - | - | - | 5110 - Bond Proceeds | 4,000,000 | 4,000,000 | 4,000,000 |
| | 605 | - | <u>718 - Maria Reed Memorial</u> | | | |
| - | - | - | 1920 - Private Source Donations | - | - | - |
| | 250 | - | <u>719 - Homeless</u> | | | |
| 19 | 19 | - | 1990 - Miscellaneous Revenue | - | - | - |
| 19 | 269 | - | 5400 - Beginning Fund Balance | - | - | - |
| | | | 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 | 766 | 5400 - Beginning Fund Balance | 766 | 766 | 766 |
| | | | <u>727 - Dix Memorial Scholarship</u> | | | |
| - | - | 19,140 | 5400 - Beginning Fund Balance | 19,140 | 19,140 | 19,140 |
| | | | <u>728 - Viskov Memorial Fund</u> | | | |
| 1,945 | 500 | - | 1920 - Private Source Donations | - | - | - |
| - | 1,885 | - | 5400 - Beginning Fund Balance | - | - | - |
| 1,945 | 2,385 | - | Total Fund 728: | - | - | - |
| | | | <u>729 - Emilio Hoffman Memorial Fund</u> | | | |
| 1,000 | 550 | - | 1920 - Private Source Donations | - | - | - |
| - | 1,000 | - | 5400 - Beginning Fund Balance | - | - | - |
| 1,000 | 1,550 | - | Total Fund 729: | - | - | - |
| | | | <u>730 - Heath Anderson Fine Arts Scholarship</u> | | | |
| - | - | - | 1920 - Private Source Donations | 1,500 | 1,500 | 1,500 |
| 19,332,570 | 20,090,390 | 151,023,697 | Total Fund - Object : | 147,179,031 | 158,201,206 | 158,701,206 |

Other Funds Summary - Requirements by Major Function
Reynolds School District #7
Total: \$158,701,206

The following fund groups are accounted for using the modified accrual method of accounting.

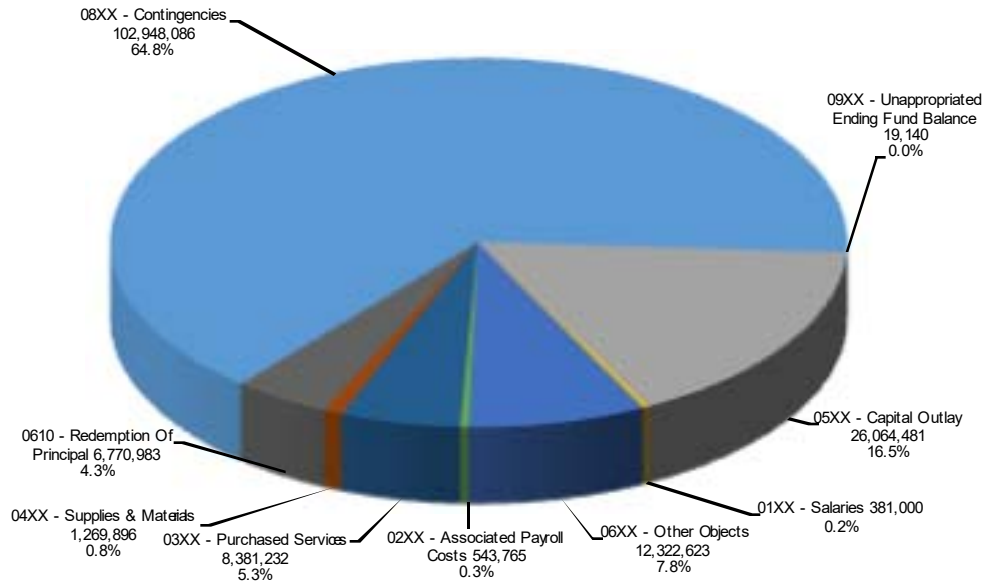


| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|-----|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | FTE | \$ | \$ | \$ |
| - | - | - | | 1,500 | 1,500 | 1,500 |
| 753,193 | 1,661,064 | 2,222,356 | | 5,399,064 | 1,399,064 | 1,399,064 |
| 778 | 1,000 | 39,514,287 | | 32,575,089 | 36,575,089 | 36,575,089 |
| 14,540,502 | 14,991,277 | 17,043,578 | | 17,758,327 | 17,758,327 | 17,758,327 |
| - | - | 92,224,336 | | 91,425,911 | 102,448,086 | 102,948,086 |
| 4,038,097 | 3,437,050 | 19,140 | | 19,140 | 19,140 | 19,140 |
| 19,332,570 | 20,090,390 | 151,023,697 | | 147,179,031 | 158,201,206 | 158,701,206 |

Other Funds include Funds 298-730. Expenditures of these funds support capital construction and school improvement projects, retiree insurance, debt service and scholarships. Individual fund descriptions are located in the Other Funds Description section.

Other Funds Summary - Requirements by Major Object
Reynolds School District #7
Total: \$158,701,206

The following fund groups are accounted for using the modified accrual method of accounting.



| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|--------------------|--------------------|--------------------|-----|-----------------------|---------------------|--------------------|
| \$ | \$ | \$ | FTE | \$ | \$ | \$ |
| 272,436 | 277,618 | 325,000 | | 381,000 | 381,000 | 381,000 |
| 423,927 | 555,380 | 550,000 | | 543,765 | 543,765 | 543,765 |
| 4,701 | 269,723 | 863,825 | | 8,354,232 | 8,354,232 | 8,381,232 |
| 35,371 | 19,650 | 231,500 | | 1,269,896 | 1,269,896 | 1,269,896 |
| 9,858 | 501,384 | 39,351,000 | | 26,091,481 | 26,091,481 | 26,064,481 |
| 7,782,982 | 8,192,791 | 8,184,301 | | 6,770,983 | 6,770,983 | 6,770,983 |
| 6,765,199 | 6,836,795 | 9,274,595 | | 12,322,623 | 12,322,623 | 12,322,623 |
| - | - | 92,224,336 | | 91,425,911 | 102,448,086 | 102,948,086 |
| 4,038,097 | 3,437,050 | 19,140 | | 19,140 | 19,140 | 19,140 |
| 19,332,570 | 20,090,390 | 151,023,697 | | 147,179,031 | 158,201,206 | 158,701,206 |
| | | | | Total Object : | | |

Other Funds include Funds 298-730. Expenditures of these funds support capital construction and school improvement projects, retiree insurance, debt service and scholarships. Individual fund descriptions are located in the Other Funds Description section.

**Other Funds Details - Requirements
Reynolds School District #7
Total: \$158,701,206**

The following fund groups are accounted for using the modified accrual method of accounting. Fund resources are presented prior to fund requirements.

**298 - Early Retirement
Fund Total: \$891,508**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 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. | | | | | | | | |
| 272,436 | 277,618 | 325,000 | | 2700 - Early Retirement | 354,000 | 354,000 | 354,000 | |
| 423,927 | 555,380 | 550,000 | | 01XX - Other Salaries | 537,508 | 537,508 | 537,508 | |
| 696,363 | 832,998 | 875,000 | | 02XX - Associated Payroll Costs | 891,508 | 891,508 | 891,508 | |
| | | | | Total Function 2700: | | | | |
| 6000 – Contingency: Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. | | | | | | | | |
| - | - | 29,000 | | 6110 - Operating Contingencies | - | - | - | |
| | | | | 08XX - Contingencies | | | | |
| 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. | | | | | | | | |
| 665,660 | 282,662 | - | | 7000 - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 09XX - Unappropriated Ending Fund Balance | | | | |
| 1,362,023 | 1,115,660 | 904,000 | | Total Fund 298: | 891,508 | 891,508 | 891,508 | |

**Other Funds Details - Requirements
299 - Insurance Reserve
Fund Total: \$496,518**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 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. | | | | | | | | |
| 4,701 | 269,723 | 240,500 | | 2210 - Improvement of Instructional Services | 195,000 | 195,000 | 195,000 | |
| 35,310 | 19,088 | 31,500 | | 03XX - Purchased Services | 60,000 | 60,000 | 60,000 | |
| 9,858 | 501,384 | 851,000 | | 04XX - Supplies & Materials | 221,518 | 221,518 | 221,518 | |
| 6,901 | 37,309 | 213,318 | | 05XX - Capital Outlay | 20,000 | 20,000 | 20,000 | |
| 56,770 | 827,504 | 1,336,318 | | 06XX - Other Objects | 496,518 | 496,518 | 496,518 | |
| | | | | Total Function 2210: | | | | |
| 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. | | | | | | | | |
| 797,443 | 61,189 | - | | 7000 - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 09XX - Unappropriated Ending Fund Balance | | | | |
| 854,213 | 888,693 | 1,336,318 | | Total Fund 299: | 496,518 | 496,518 | 496,518 | |

**Other Funds Details - Requirements
300 - Debt Service
Fund Total: \$4,986,750**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Fund - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| 5000 – Other Uses (Fund Transfer/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. | | | | | | | | |
| 4,980,000 | 5,365,000 | 3,585,000 | | 5110 - Long-Term Debt Service | 3,900,000 | 3,900,000 | 3,900,000 | |
| 1,594,075 | 1,333,750 | 1,066,000 | | 0610 - Redemption Of Principal | 886,750 | 886,750 | 886,750 | |
| 6,574,075 | 6,698,750 | 4,651,000 | | 06XX - Other Objects | 4,786,750 | 4,786,750 | 4,786,750 | |
| | | | | Total Function 5110: | | | | |
| 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 | - | - | 200,000 | |
| | | | | 08XX - Contingencies | | | | |
| 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. | | | | | | | | |
| 1,930,050 | 2,295,228 | - | | 7000 - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 09XX - Unappropriated Ending Fund Balance | | | | |
| 8,504,125 | 8,993,978 | 4,651,000 | | Total Fund 300: | 4,786,750 | 4,786,750 | 4,986,750 | |

**Other Funds Details - Requirements
315 - 2015 Debt Service
Fund Total: \$4,288,650**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|---|--------------------|--------------------|-----|---------------------------------------|-----------------------------|---------------------|--------------------|------------------|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | FTE |
| 5000 – Other Uses (Fund Transfer/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. | | | | | | | | |
| - | - | 1,750,000 | | 5110 - Long-Term Debt Service | | | | |
| - | - | 2,009,550 | | 0610 - Redemption Of Principal | - | - | - | |
| - | - | 3,759,550 | | 06XX - Other Objects | 3,988,650 | 3,988,650 | 3,988,650 | |
| | | | | | Total Function 5110: | 3,988,650 | 3,988,650 | 3,988,650 |
| 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 - Contingencies | - | - | 300,000 | |
| | | | | | Total Fund 315: | 3,988,650 | 3,988,650 | 4,288,650 |

**Other Funds Details - Requirements
350 - Pers Bonds
Fund Total: \$7,340,489**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|-----------------------------|---------------------|--------------------|------------------|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | FTE |
| 5000 – Other Uses (Fund Transfer/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. | | | | | | | | |
| 2,172,982 | 2,177,791 | 2,179,301 | | 5110 - Long-Term Debt Service | | | | |
| 4,152,508 | 4,472,698 | 4,811,189 | | 0610 - Redemption Of Principal | 2,180,983 | 2,180,983 | 2,180,983 | |
| 6,325,490 | 6,650,490 | 6,990,490 | | 06XX - Other Objects | 5,159,506 | 5,159,506 | 5,159,506 | |
| | | | | | Total Function 5110: | 7,340,489 | 7,340,489 | 7,340,489 |
| 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. | | | | | | | | |
| 96,657 | 96,625 | - | | 7000 - Unappropriated Ending Fund Balance | | | | |
| | | | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 6,422,146 | 6,747,114 | 6,990,490 | | Total Fund 350: | 7,340,489 | 7,340,489 | 7,340,489 | |

**Other Funds Details - Requirements
400 - Capital Projects Funds
Fund Total: \$1,643,438**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|---|--------------------|--------------------|-----|--|-----------------------------|---------------------|--------------------|------------------|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | FTE |
| 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 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 | 2,000 | | 4150 - Building Acquisition/Develop | | | | |
| | | | | 06XX - Other Objects | 1,000 | 1,000 | 1,000 | |
| 5000 – Other Uses (Fund Transfer/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 | 670,000 | | 5110 - Long-Term Debt Service | | | | |
| 1,010,938 | 992,038 | 972,538 | | 0610 - Redemption Of Principal | 690,000 | 690,000 | 690,000 | |
| 1,640,938 | 1,642,038 | 1,642,538 | | 06XX - Other Objects | 952,438 | 952,438 | 952,438 | |
| | | | | | Total Function 5110: | 1,642,438 | 1,642,438 | 1,642,438 |
| 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. | | | | | | | | |
| 534,346 | 686,061 | - | | 7000 - Unappropriated Ending Fund Balance | | | | |
| | | | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 2,176,061 | 2,329,098 | 1,644,538 | | Total Fund 400: | 1,643,438 | 1,643,438 | 1,643,438 | |

Other Funds Details - Requirements
415 - 2015 Capital Projects Fund
Fund Total: \$135,022,175

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|---|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | FTE |
| 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 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. | | | | | | | | |
| - | - | 612,287 | | 4150 - Building Acquisition/Develop | | | | |
| - | - | 200,000 | | 03XX - Purchased Services | - | - | - | |
| - | - | 38,500,000 | | 04XX - Supplies & Materials | - | - | - | |
| - | - | 200,000 | | 05XX - Capital Outlay | - | - | - | |
| - | - | 39,512,287 | | 06XX - Other Objects | - | - | - | |
| | | | | Total Function 4150: | - | - | - | |
| 4152 - 2016 Bond Construction - Year 2 | | | | | | | | |
| - | - | - | | 01XX - Other Salaries | 27,000 | 27,000 | 27,000 | |
| - | - | - | | 02XX - Associated Payroll Costs | 6,257 | 6,257 | 6,257 | |
| - | - | - | | 03XX - Purchased Services | 8,148,194 | 8,148,194 | 8,148,194 | |
| - | - | - | | 04XX - Supplies & Materials | 1,208,396 | 1,208,396 | 1,208,396 | |
| - | - | - | | 05XX - Capital Outlay | 22,069,963 | 22,069,963 | 22,069,963 | |
| - | - | - | | 06XX - Other Objects | 1,114,279 | 1,114,279 | 1,114,279 | |
| | | | | Total Function 4152: | 32,574,089 | 32,574,089 | 32,574,089 | |
| | | 39,512,287 | | Total Function 4000: | 32,574,089 | 32,574,089 | 32,574,089 | |
| 6000 – Contingency: Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. | | | | | | | | |
| - | - | 92,195,336 | | 6110 - Operating Contingencies | | | | |
| - | - | | | 08XX - Contingencies | 91,425,911 | 102,448,086 | 102,448,086 | |
| | | 131,707,623 | | Total Fund 415: | 124,000,000 | 135,022,175 | 135,022,175 | |

Other Funds Details - Requirements
417 - School Improvement Projects - QZAB
Fund Total: \$4,000,000

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|---|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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 | | | | |
| - | - | - | | 05XX - Capital Outlay | 3,800,000 | - | - | |
| - | - | - | | 06XX - Other Objects | 200,000 | - | - | |
| | | | | Total Function 2544: | 4,000,000 | - | - | |
| 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 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 | - | - | 27,000 | |
| - | - | - | | 05XX - Capital Outlay | - | 3,800,000 | 3,773,000 | |
| - | - | - | | 06XX - Other Objects | - | 200,000 | 200,000 | |
| | | | | Total Function 4150: | - | 4,000,000 | 4,000,000 | |
| | | | | Total Fund 417: | 4,000,000 | 4,000,000 | 4,000,000 | |

Other Funds Details - Requirements
718 - Maria Reed Memorial

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | FTE |
| 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. | | | | | | | | |
| - | 605 | - | | 7000 - Unappropriated Ending Fund Balance | | | | |
| | | | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |

**Other Funds Details - Requirements
719 - Homeless**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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. | | | | | | | | |
| - | 269 | - | | <u>2320 - Executive Administration</u> 04XX - Supplies & Materials | - | - | - | |
| 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. | | | | | | | | |
| 19 | - | - | | <u>7000 - Unappropriated Ending Fund Balance</u> 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 19 | 269 | - | | Total Fund 719: | - | - | - | |

**Other Funds Details - Requirements
722 - M Whitehead Scholarship
Fund Total: \$3,807**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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. | | | | | | | | |
| - | - | 3,807 | | <u>2320 - Executive Administration</u> 03XX - Purchased Services | 3,807 | 3,807 | 3,807 | |
| 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. | | | | | | | | |
| 3,807 | 3,807 | - | | <u>7000 - Unappropriated Ending Fund Balance</u> 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 3,807 | 3,807 | 3,807 | | Total Fund 722: | 3,807 | 3,807 | 3,807 | |

**Other Funds Details - Requirements
723 - Reynolds Metals Scholarship
Fund Total: \$6,465**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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. | | | | | | | | |
| - | - | 6,465 | | <u>2320 - Executive Administration</u> 03XX - Purchased Services | 6,465 | 6,465 | 6,465 | |
| 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. | | | | | | | | |
| 6,465 | 6,465 | - | | <u>7000 - Unappropriated Ending Fund Balance</u> 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 6,465 | 6,465 | 6,465 | | Total Fund 723: | 6,465 | 6,465 | 6,465 | |

Other Funds Details - Requirements
726 - S Squires Scholarship
Fund Total: \$766

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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. | | | | | | | | |
| - | - | 766 | | <u>2320 - Executive Administration</u> 03XX - Purchased Services | 766 | 766 | 766 | |
| 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. | | | | | | | | |
| 766 | 766 | - | | <u>7000 - Unappropriated Ending Fund Balance</u> 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 766 | 766 | 766 | | Total Fund 726: | 766 | 766 | 766 | |

Other Funds Details - Requirements
727 - Dix Memorial Scholarship
Fund Total: \$19,140

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | FTE |
| 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. | | | | | | | | |
| - | - | 19,140 | | <u>7000 - Unappropriated Ending Fund Balance</u> 09XX - Unappropriated Ending Fund Balance | 19,140 | 19,140 | 19,140 | |

Other Funds Details - Requirements
728 - Viskov Memorial Fund

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | 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. | | | | | | | | |
| 60 | 293 | - | | <u>2320 - Executive Administration</u> 04XX - Supplies & Materials | - | - | - | |
| 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. | | | | | | | | |
| 1,885 | 2,092 | - | | <u>7000 - Unappropriated Ending Fund Balance</u> 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 1,945 | 2,385 | - | | Total Fund 728: | - | - | - | |

Other Funds Details - Requirements
729 - Emilio Hoffman Memorial Fund

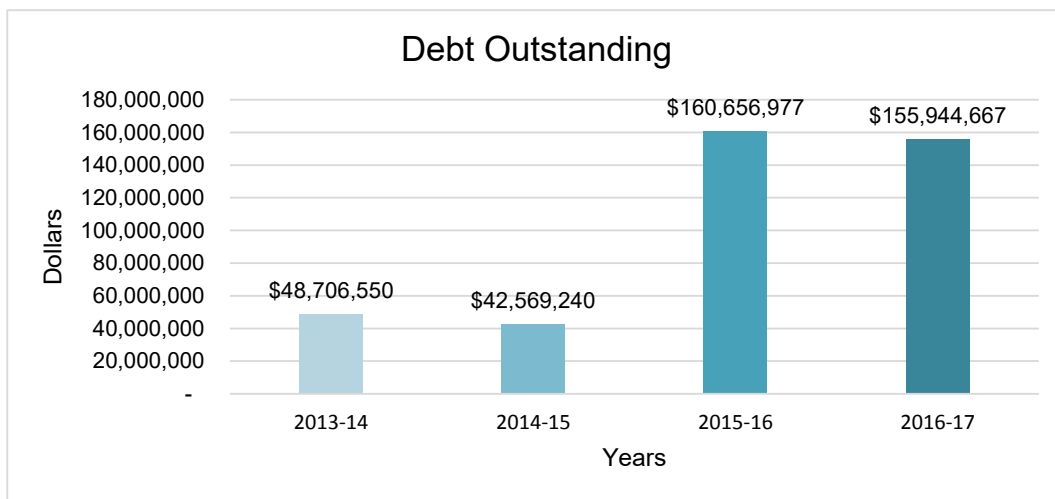
| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - Object | \$ | \$ | \$ | FTE |
| 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. | | | | | | | | |
| 1,000 | 1,550 | - | | <u>7000 - Unappropriated Ending Fund Balance</u> 09XX - Unappropriated Ending Fund Balance | - | - | - | |

Other Funds Details - Requirements
730 - Heath Anderson Fine Arts Scholarship
Fund Total: \$1,500

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | Fund - 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. | | | | | | | | |
| - | - | - | | <u>1131 - High School Programs</u> 04XX - Supplies & Materials | 1,500 | 1,500 | 1,500 | |

**Reynolds School District No.7
Debt Service Summary
2016-2017**

| Loan Year | Maturity Date | Purpose of Debt | Fund | 2016-2017 | | | |
|---------------|---------------|---------------------------------------|------|-----------------------|----------------------|-----------------------|-----------------------|
| | | | | Original Principal | Annual Payment | Balance at 7/1/16 | Balance at 6/30/17 |
| 2002 | 2018 | Technology Improvement | 100 | 2,100,000.00 | 122,310.00 | 366,930.00 | 244,620.00 |
| 2005 | 2020 | Improvement of School Facilities | 300 | 32,500,000.00 | 4,786,750.00 | 17,735,000.00 | 13,835,000.00 |
| 2010 | 2035 | Land and Improvements | 400 | 23,850,000.00 | 1,642,437.50 | 20,090,000.00 | 19,400,000.00 |
| 2015 | 2036 | School Building Improvements | 315 | 122,945,047.40 | 3,988,650.00 | 122,465,047.40 | 122,465,047.40 |
| 2016 | 2031 | Improvement of School Facilities | 417 | 4,000,000.00 | - | - | 4,000,000.00 |
| 2016 | 2026 | Classroom Addition and Transportation | 419 | 2,000,000.00 | - | - | 2,000,000.00 |
| Totals | | | | 187,395,047.40 | 10,540,147.50 | 160,656,977.40 | 155,944,667.40 |



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 will begin in 2017-18 and will be paid out of the General Fund.

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

| Loan Year | Maturity Date | Purpose of Debt | Fund | 2015-2016 | | | |
|---------------|---------------|-----------------------------------|------|----------------------|---------------------|----------------------|----------------------|
| | | | | Original Principal | Annual Payment | Balance at 7/1/16 | Balance at 6/30/17 |
| 2010 | 2028 | PERS Unfunded Actuarial Liability | 350 | 80,978,772.00 | 7,340,489.50 | 53,105,286.50 | 50,585,985.50 |
| Totals | | | | 80,978,772.00 | 7,340,489.50 | 53,105,286.50 | 50,585,985.50 |

Reynolds School District No.7

Aggregate Debt Service

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

| Date | Full Faith and Credit | | | | | |
|---------------|--|---|---------------------|----------------------|------------------------|-------------------------------|
| | Full Faith and Credit Refunding Obligations, Series 2010 Principal | 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 |

Fund 400: Land and Improvement, Refunding Series 2010

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

Report as of April 15, 2010

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

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

Reynolds School District No. 7
BOND DEBT SERVICE
General Obligation Bonds, Series 2015
\$122,945,047

Dated Date: 08/20/2015
Delivery Date: 08/20/2015

| Period Ending | Principal | Coupon | Interest | Compounded Interest | Debt Service | Annual Debt Service |
|---------------|----------------|--------|---------------|---------------------|----------------|---------------------|
| 12/15/2015 | | | 1,277,218.75 | | 1,277,218.75 | |
| 06/15/2016 | 480,000.00 | | 1,999,125.00 | | 2,479,125.00 | 3,756,343.75 |
| 12/15/2016 | | | 1,994,325.00 | | 1,994,325.00 | |
| 06/15/2017 | | | 1,994,325.00 | | 1,994,325.00 | 3,988,650.00 |
| 12/15/2017 | | | 1,994,325.00 | | 1,994,325.00 | |
| 06/15/2018 | 45,000.00 | | 1,994,325.00 | | 2,039,325.00 | 4,033,650.00 |
| 12/15/2018 | | | 1,993,425.00 | | 1,993,425.00 | |
| 06/15/2019 | 95,000.00 | | 1,993,425.00 | | 2,088,425.00 | 4,081,850.00 |
| 12/15/2019 | | | 1,991,525.00 | | 1,991,525.00 | |
| 06/15/2020 | 200,000.00 | | 1,991,525.00 | | 2,191,525.00 | 4,183,050.00 |
| 12/15/2020 | | | 1,987,525.00 | | 1,987,525.00 | |
| 06/15/2021 | 5,925,000.00 | | 1,987,525.00 | | 7,912,525.00 | 9,900,050.00 |
| 12/15/2021 | | | 1,845,750.00 | | 1,845,750.00 | |
| 06/15/2022 | 6,455,000.00 | | 1,845,750.00 | | 8,300,750.00 | 10,146,500.00 |
| 12/15/2022 | | | 1,698,125.00 | | 1,698,125.00 | |
| 06/15/2023 | 7,000,000.00 | 5.000% | 1,698,125.00 | | 8,698,125.00 | 10,396,250.00 |
| 12/15/2023 | | | 1,523,125.00 | | 1,523,125.00 | |
| 06/15/2024 | 7,615,000.00 | **% | 1,523,125.00 | | 9,138,125.00 | 10,661,250.00 |
| 12/15/2024 | | | 1,351,500.00 | | 1,351,500.00 | |
| 06/15/2025 | 8,220,000.00 | **% | 1,351,500.00 | | 9,571,500.00 | 10,923,000.00 |
| 12/15/2025 | | | 1,171,250.00 | | 1,171,250.00 | |
| 06/15/2026 | 8,855,000.00 | 5.000% | 1,171,250.00 | | 10,026,250.00 | 11,197,500.00 |
| 12/15/2026 | | | 949,875.00 | | 949,875.00 | |
| 06/15/2027 | 9,580,000.00 | 5.000% | 949,875.00 | | 10,529,875.00 | 11,479,750.00 |
| 12/15/2027 | | | 710,375.00 | | 710,375.00 | |
| 06/15/2028 | 10,345,000.00 | 5.000% | 710,375.00 | | 11,055,375.00 | 11,765,750.00 |
| 12/15/2028 | | | 451,750.00 | | 451,750.00 | |
| 06/15/2029 | 11,155,000.00 | 5.000% | 451,750.00 | | 11,606,750.00 | 12,058,500.00 |
| 12/15/2029 | | | 172,875.00 | | 172,875.00 | |
| 06/15/2030 | 9,730,200.00 | **% | 172,875.00 | 2,284,800.00 | 12,187,875.00 | 12,360,750.00 |
| 12/15/2030 | | | | | | |
| 06/15/2031 | 6,646,428.60 | 4.120% | | 6,023,571.40 | 12,670,000.00 | 12,670,000.00 |
| 12/15/2031 | | | | | | |
| 06/15/2032 | 6,485,877.65 | 4.170% | | 6,499,122.35 | 12,985,000.00 | 12,985,000.00 |
| 12/15/2032 | | | | | | |
| 06/15/2033 | 6,279,924.20 | 4.260% | | 7,030,075.80 | 13,310,000.00 | 13,310,000.00 |
| 12/15/2033 | | | | | | |
| 06/15/2034 | 6,127,014.35 | 4.300% | | 7,517,985.65 | 13,645,000.00 | 13,645,000.00 |
| 12/15/2034 | | | | | | |
| 06/15/2035 | 5,948,379.90 | 4.360% | | 8,036,620.10 | 13,985,000.00 | 13,985,000.00 |
| 12/15/2035 | | | | | | |
| 06/15/2036 | 5,757,222.70 | 4.430% | | 8,577,777.30 | 14,335,000.00 | 14,335,000.00 |
| Totals | 122,945,047.40 | | 42,947,843.75 | 45,969,952.60 | 211,862,843.75 | 211,862,843.75 |

Fund 315: For School Building Improvements

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> |

*Fund 100 - Technology Improvement

**Requirements by Location
Reynolds School District #7
Total: \$311,209,071**

**001 - Arthur Academy Charter School
Center Total: \$1,498,526**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 100 - General Fund | | | | |
| | | | | 1251 - Less Restrictive - Charter School | | | | |
| 27,206 | 45,359 | 7,130 | 0.10 | 0111 - Licensed Salaries | 7,309 | 7,309 | 7,309 | 0.10 |
| - | - | 157 | | 01XX - Other Salaries | 157 | 157 | 157 | |
| 13,280 | 21,491 | 4,239 | | 02XX - Associated Pavroll Costs | 3,444 | 3,444 | 3,444 | |
| - | - | - | | 03XX - Purchased Services | 276 | 276 | 276 | |
| 40,485 | 66,850 | 11,527 | 0.10 | Total Function 1251: | 11,186 | 11,186 | 11,186 | 0.10 |
| | | | | 1288 - Charter School | | | | |
| 1,240,939 | 1,273,520 | 1,528,855 | | 03XX - Purchased Services | 1,456,686 | 1,456,686 | 1,456,686 | |
| | | | | 2140 - Psychological Services | | | | |
| - | - | 6,424 | 0.10 | 0111 - Licensed Salaries | 6,816 | 6,816 | 6,816 | 0.10 |
| - | - | 141 | | 01XX - Other Salaries | 147 | 147 | 147 | |
| - | - | 2,541 | | 02XX - Associated Pavroll Costs | 2,984 | 2,984 | 2,984 | |
| - | - | 9,106 | 0.10 | Total Function 2140: | 9,947 | 9,947 | 9,947 | 0.10 |
| | | | | 2150 - Speech Pathologist | | | | |
| - | - | 13,500 | 0.20 | 0111 - Licensed Salaries | 14,285 | 14,285 | 14,285 | 0.20 |
| - | - | 297 | | 01XX - Other Salaries | 307 | 307 | 307 | |
| - | - | 2,809 | | 02XX - Associated Pavroll Costs | 6,115 | 6,115 | 6,115 | |
| - | - | 16,606 | 0.20 | Total Function 2150: | 20,707 | 20,707 | 20,707 | 0.20 |
| 1,281,424 | 1,340,371 | 1,566,094 | 0.40 | Total Fund 100: | 1,498,526 | 1,498,526 | 1,498,526 | 0.40 |

**Requirements by Location
002 - Multi-Sensory Learning Academy
Center Total: \$3,617,863**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 100 - General Fund | | | | |
| | | | | 1251 - Less Restrictive - Charter School | | | | |
| 103,822 | 114,363 | 56,196 | 1.00 | 0111 - Licensed Salaries | 155,251 | 155,251 | 155,251 | 2.00 |
| - | - | 2,436 | | 01XX - Other Salaries | 3,339 | 3,339 | 3,339 | |
| 49,627 | 58,158 | 27,424 | | 02XX - Associated Pavroll Costs | 67,588 | 67,588 | 67,588 | |
| - | 72,888 | - | | 03XX - Purchased Services | 4,000 | 4,000 | 4,000 | |
| 153,449 | 245,409 | 86,056 | 1.00 | Total Function 1251: | 230,178 | 230,178 | 230,178 | 2.00 |
| | | | | 1288 - Charter School | | | | |
| 2,069,264 | 2,067,950 | 2,450,000 | | 03XX - Purchased Services | 3,253,243 | 3,253,243 | 3,253,243 | |
| | | | | 2140 - Psychological Services | | | | |
| - | - | 14,183 | 0.30 | 0111 - Licensed Salaries | 30,184 | 30,184 | 30,184 | 0.60 |
| - | - | 311 | | 01XX - Other Salaries | 649 | 649 | 649 | |
| - | - | 3,968 | | 02XX - Associated Pavroll Costs | 11,281 | 11,281 | 11,281 | |
| - | - | 18,461 | 0.30 | Total Function 2140: | 42,114 | 42,114 | 42,114 | 0.60 |
| | | | | 2150 - Speech Pathologist | | | | |
| - | - | 25,375 | 0.40 | 0111 - Licensed Salaries | 61,872 | 61,872 | 61,872 | 1.00 |
| - | - | 575 | | 01XX - Other Salaries | 1,331 | 1,331 | 1,331 | |
| - | - | 12,122 | | 02XX - Associated Pavroll Costs | 29,125 | 29,125 | 29,125 | |
| - | - | 38,072 | 0.40 | Total Function 2150: | 92,328 | 92,328 | 92,328 | 1.00 |
| 2,222,712 | 2,313,359 | 2,592,589 | 1.70 | Total Fund 100: | 3,617,863 | 3,617,863 | 3,617,863 | 3.60 |

**Requirements by Location
003 - Ace Academy**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-----|------------------------------|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 100 - General Fund | | | | |
| | | | | 1288 - Charter School | | | | |
| 161,005 | 158,464 | 165,000 | | 03XX - Purchased Services | - | - | - | |

**Requirements by Location
004 - Knova Charter School
Center Total: \$3,060,550**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 100 - General Fund | | | | |
| | | | | 1251 - Less Restrictive - Charter School | | | | |
| 94,685 | 86,263 | 28,367 | 0.60 | 0111 - Licensed Salaries | 30,184 | 30,184 | 30,184 | 0.60 |
| - | - | 649 | | 01XX - Other Salaries | 649 | 649 | 649 | |
| 45,487 | 35,831 | 15,354 | | 02XX - Associated Pavroll Costs | 15,494 | 15,494 | 15,494 | |
| - | - | - | | 03XX - Purchased Services | 1,658 | 1,658 | 1,658 | |
| 140,171 | 122,094 | 44,370 | 0.60 | Total Function 1251: | 47,985 | 47,985 | 47,985 | 0.60 |
| | | | | 1288 - Charter School | | | | |
| 2,444,208 | 2,428,215 | 2,395,576 | | 03XX - Purchased Services | 2,715,396 | 2,715,396 | 2,715,396 | |
| | | | | 1291 - English Language Learners Instruction | | | | |
| - | 62,238 | 98,325 | 2.00 | 0111 - Licensed Salaries | 119,826 | 119,826 | 119,826 | 2.00 |
| - | 343 | - | | 01XX - Other Salaries | - | - | - | |
| - | 18,663 | 50,182 | | 02XX - Associated Pavroll Costs | 60,985 | 60,985 | 60,984 | |
| - | - | - | | 03XX - Purchased Services | 6,000 | 6,000 | 6,000 | |
| - | 81,245 | 148,507 | 2.00 | Total Function 1291: | 186,811 | 186,811 | 186,810 | 2.00 |
| | | | | 2140 - Psychological Services | | | | |
| - | - | - | 0.30 | 0111 - Licensed Salaries | 18,421 | 18,421 | 18,421 | 0.30 |
| - | - | - | | 01XX - Other Salaries | 410 | 410 | 410 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 8,703 | 8,703 | 8,703 | |
| - | - | 25,525 | | 03XX - Purchased Services | - | - | - | |
| - | - | 25,525 | 0.30 | Total Function 2140: | 27,534 | 27,534 | 27,534 | 0.30 |
| | | | | 2150 - Speech Pathologist | | | | |
| - | - | 54,000 | 0.80 | 0111 - Licensed Salaries | 57,138 | 57,138 | 57,138 | 0.80 |
| - | - | 1,200 | | 01XX - Other Salaries | 1,229 | 1,229 | 1,229 | |
| - | - | 21,159 | | 02XX - Associated Pavroll Costs | 24,458 | 24,458 | 24,458 | |
| - | - | 26,910 | | 03XX - Purchased Services | - | - | - | |
| - | - | 103,269 | 0.80 | Total Function 2150: | 82,825 | 82,825 | 82,825 | 0.80 |
| 2,584,379 | 2,631,554 | 2,717,247 | 3.70 | Total Fund 100: | 3,060,551 | 3,060,551 | 3,060,550 | 3.70 |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 230,407 | - | - | | 03XX - Purchased Services | - | - | - | |
| 2,814,786 | 2,631,554 | 2,717,247 | 3.70 | Total Center 004: | 3,060,551 | 3,060,551 | 3,060,550 | 3.70 |

**Requirements by Location
006 - St. Therese
Center Total: \$6,920**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 11,900 | 7,768 | 6,611 | | 03XX - Purchased Services | 6,765 | 6,765 | 6,765 | |
| - | - | 1,823 | | 2210 - Improvement of Instructional Services | | | | |
| - | - | - | | 03XX - Purchased Services | - | - | - | |
| - | - | 2,100 | | 2240 - Instructional Staff Development | | | | |
| - | - | - | | 03XX - Purchased Services | - | - | - | |
| - | - | 366 | | 3390 - Oth Community Services | | | | |
| 11,900 | 7,768 | 10,900 | | 03XX - Purchased Services | 155 | 155 | 155 | |
| | | | | Total Fund 201+202: | 6,920 | 6,920 | 6,920 | |

**Requirements by Location
007 - Portland Lutheran**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 4,900 | 3,072 | 2,479 | | 03XX - Purchased Services | 2,479 | 2,479 | - | |
| - | - | 1,433 | | 2210 - Improvement of Instructional Services | | | | |
| - | - | - | | 03XX - Purchased Services | - | - | - | |
| - | - | 1,649 | | 2240 - Instructional Staff Development | | | | |
| - | - | - | | 03XX - Purchased Services | - | - | - | |
| - | - | 225 | | 3390 - Oth Community Services | | | | |
| 4,900 | 3,072 | 5,787 | | 03XX - Purchased Services | 58 | 58 | - | |
| | | | | Total Fund 201+202: | 2,537 | 2,537 | - | |

Requirements by Location
008 - Four Corners Elementary
Center Total: \$2,017,046

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 100 - General Fund | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 10,990 | 12,116 | 19,837 | 0.37 | 0111 - Licensed Salaries | 22,324 | 22,324 | 22,324 | 0.37 |
| 342 | 8,736 | 2,992 | | 01XX - Other Salaries | - | - | - | |
| 5,506 | 11,063 | 11,356 | | 02XX - Associated Pavroll Costs | 10,860 | 10,860 | 10,860 | |
| - | - | - | | 03XX - Purchased Services | 1,110 | 1,110 | 1,110 | |
| - | - | 4,492 | | 04XX - Supplies & Materials | 4,598 | 4,598 | 4,598 | |
| 16,837 | 31,916 | 38,678 | 0.37 | Total Function 1111: | 38,892 | 38,892 | 38,892 | 0.37 |
| | | | | 1220 - Restrictive Programs | | | | |
| 333,633 | 344,069 | 403,019 | 6.00 | 0111 - Licensed Salaries | 414,144 | 414,144 | 414,144 | 6.00 |
| 123,352 | 105,171 | 110,685 | 5.47 | 0112 - Classified Salaries | 114,228 | 114,228 | 114,228 | 4.69 |
| 8,580 | 4,767 | 30,275 | | 01XX - Other Salaries | 12,913 | 12,913 | 12,913 | |
| 256,893 | 244,768 | 263,494 | | 02XX - Associated Pavroll Costs | 273,536 | 273,536 | 273,536 | |
| 449,065 | 298,777 | 170,699 | | 03XX - Purchased Services | 734,055 | 734,055 | 734,055 | |
| 4,029 | 5,830 | 5,512 | | 04XX - Supplies & Materials | 2,600 | 2,600 | 2,600 | |
| 1,175,553 | 1,003,381 | 983,685 | 11.47 | Total Function 1220: | 1,551,476 | 1,551,476 | 1,551,476 | 10.69 |
| | | | | 2122 - Positive Behavior Supports | | | | |
| - | - | 300 | | 04XX - Supplies & Materials | 300 | 300 | 300 | |
| | | | | 2130 - Health Services | | | | |
| - | - | 254 | | 01XX - Other Salaries | 400 | 400 | 400 | |
| - | - | 56 | | 02XX - Associated Pavroll Costs | 94 | 94 | 94 | |
| - | - | 310 | | Total Function 2130: | 494 | 494 | 494 | |
| | | | | 2140 - Psychological Services | | | | |
| 16,113 | 23,315 | 6,303 | 0.10 | 0111 - Licensed Salaries | 6,686 | 6,686 | 6,686 | 0.10 |
| - | - | 139 | | 01XX - Other Salaries | 144 | 144 | 144 | |
| 6,002 | 10,928 | 2,184 | | 02XX - Associated Pavroll Costs | 2,952 | 2,952 | 2,952 | |
| 22,115 | 34,244 | 8,626 | 0.10 | Total Function 2140: | 9,782 | 9,782 | 9,782 | 0.10 |
| | | | | 2150 - Speech Pathologist | | | | |
| 29,073 | 31,087 | 26,741 | 0.40 | 0111 - Licensed Salaries | 28,201 | 28,201 | 28,201 | 0.40 |
| - | - | 667 | | 01XX - Other Salaries | 606 | 606 | 606 | |
| 12,949 | 13,624 | 12,919 | | 02XX - Associated Pavroll Costs | 12,147 | 12,147 | 12,147 | |
| 42,022 | 44,711 | 40,327 | 0.40 | Total Function 2150: | 40,954 | 40,954 | 40,954 | 0.40 |
| | | | | 2410 - Building Administration | | | | |
| 39,164 | 43,160 | 43,598 | 1.25 | 0112 - Classified Salaries | 39,414 | 39,414 | 39,414 | 1.00 |
| 85,653 | 90,784 | 95,353 | 1.00 | 0113 - Administrators Salaries | - | - | - | |
| 6,311 | 4,334 | 8,928 | | 01XX - Other Salaries | 1,935 | 1,935 | 1,935 | |
| 68,882 | 84,904 | 81,666 | | 02XX - Associated Pavroll Costs | 25,172 | 25,172 | 25,172 | |
| - | - | 1,347 | | 04XX - Supplies & Materials | 590 | 590 | 590 | |
| 200,010 | 223,182 | 230,891 | 2.25 | Total Function 2410: | 67,111 | 67,111 | 67,111 | 1.00 |
| | | | | 2542 - Facilities Upkeep | | | | |
| 44,117 | 45,545 | 45,864 | 1.00 | 0112 - Classified Salaries | 47,008 | 47,008 | 47,008 | 1.00 |
| 1,690 | 1,986 | 2,454 | | 01XX - Other Salaries | 1,017 | 1,017 | 1,017 | |
| 26,488 | 28,214 | 26,697 | | 02XX - Associated Pavroll Costs | 28,832 | 28,832 | 28,832 | |
| 72,295 | 75,744 | 75,015 | 1.00 | Total Function 2542: | 76,857 | 76,857 | 76,857 | 1.00 |
| | | | | 2545 - Building Fixed Costs | | | | |
| 42,769 | 40,806 | 58,350 | | 03XX - Purchased Services | 58,350 | 58,350 | 58,350 | |
| 1,571,601 | 1,453,983 | 1,436,181 | 15.59 | Total Fund 100: | 1,844,216 | 1,844,216 | 1,844,216 | 13.56 |
| | | | | 218+219 - IDEA B | | | | |
| | | | | 1220 - Restrictive Programs | | | | |
| - | - | - | 0.78 | 0112 - Classified Salaries | - | - | - | |
| | | | | 256 - Other Contracts & Grants | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| - | - | 1,000 | | 04XX - Supplies & Materials | 1,000 | 1,000 | 1,000 | |
| | | | | 1121 - Middle School Programs | | | | |
| - | - | - | | 01XX - Other Salaries | 2,999 | 2,999 | 2,999 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 697 | 697 | 697 | |
| - | - | - | | Total Function 1121: | 3,696 | 3,696 | 3,696 | |
| - | - | 1,000 | | Total Fund 256: | 4,696 | 4,696 | 4,696 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| - | 495 | 71 | | 04XX - Supplies & Materials | 279 | 279 | 279 | |
| | | | | 264 - Four Corners Tuition | | | | |
| | | | | 1220 - Restrictive Programs | | | | |
| 8,518 | - | - | | 01XX - Other Salaries | - | - | - | |
| 1,489 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 169,965 | 191,280 | - | | 03XX - Purchased Services | - | - | - | |
| 11,888 | 13,473 | 35,016 | | 04XX - Supplies & Materials | 122,912 | 122,912 | 122,912 | |
| 191,860 | 204,753 | 35,016 | | Total Function 1220: | 122,912 | 122,912 | 122,912 | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 22,630 | 23,890 | 24,367 | 0.88 | 0112 - Classified Salaries | 25,974 | 25,974 | 25,974 | 0.88 |
| 1,408 | 1,241 | - | | 01XX - Other Salaries | - | - | - | |
| 20,146 | 19,298 | 16,864 | | 02XX - Associated Pavroll Costs | 17,328 | 17,328 | 17,328 | |
| - | - | - | | 03XX - Purchased Services | 1,641 | 1,641 | 1,641 | |
| 44,184 | 44,428 | 41,231 | 0.88 | Total Function 3100: | 44,943 | 44,943 | 44,943 | 0.88 |
| 1,807,645 | 1,703,659 | 1,513,499 | 17.25 | Total Center 008: | 2,017,046 | 2,017,046 | 2,017,046 | 14.43 |

**Requirements by Location
009 - Woodland Elementary
Center Total: \$4,864,478**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|---|--------------------|--------------------|--------------|---------------------------------|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| 100 - General Fund | | | | | | | | |
| 1111 - Primary Programs K-5 | | | | | | | | |
| 1,143,571 | 1,296,212 | 1,246,447 | 18.00 | 0111 - Licensed Salaries | 1,291,761 | 1,291,761 | 1,291,761 | 17.50 |
| | | 10,000 | 0.78 | 0112 - Classified Salaries | - | - | - | 0.78 |
| 43,636 | 68,635 | 56,163 | | 01XX - Other Salaries | 11,490 | 11,490 | 36,990 | |
| 548,970 | 628,677 | 583,735 | | 02XX - Associated Pavroll Costs | 582,795 | 582,795 | 589,009 | |
| - | 558 | 1,159 | | 03XX - Purchased Services | 53,204 | 53,204 | 53,204 | |
| 24,054 | 28,880 | 42,500 | | 04XX - Supplies & Materials | 41,000 | 41,000 | 41,000 | |
| 1,760,231 | 2,022,962 | 1,940,003 | 18.78 | Total Function 1111: | 1,980,250 | 1,980,250 | 2,011,964 | 18.28 |
| 1224 - Life Skills | | | | | | | | |
| 92,222 | 103,954 | 93,010 | 2.00 | 0111 - Licensed Salaries | 115,035 | 115,035 | 115,035 | 2.00 |
| 141,136 | 110,856 | 143,919 | 5.47 | 0112 - Classified Salaries | 126,549 | 126,549 | 126,549 | 4.69 |
| 8,654 | 6,153 | 24,968 | | 01XX - Other Salaries | 7,837 | 7,837 | 7,837 | |
| 160,654 | 141,427 | 142,584 | | 02XX - Associated Pavroll Costs | 150,814 | 150,814 | 150,814 | |
| - | - | - | | 03XX - Purchased Services | 9,628 | 9,628 | 9,628 | |
| - | - | 300 | | 04XX - Supplies & Materials | 1,000 | 1,000 | 1,000 | |
| 402,667 | 362,389 | 404,781 | 7.47 | Total Function 1224: | 410,863 | 410,863 | 410,863 | 6.69 |
| 1229 - Functional Living Skills | | | | | | | | |
| - | 78,111 | 77,568 | 1.00 | 0111 - Licensed Salaries | 79,504 | 79,504 | 79,504 | 1.00 |
| - | - | - | | 0112 - Classified Salaries | 79,327 | 79,327 | 79,327 | 3.13 |
| - | - | 2,907 | | 01XX - Other Salaries | 1,994 | 1,994 | 1,994 | |
| - | 31,166 | 39,614 | | 02XX - Associated Pavroll Costs | 97,237 | 97,237 | 97,237 | |
| - | - | - | | 03XX - Purchased Services | 4,800 | 4,800 | 4,800 | |
| - | - | 242 | | 04XX - Supplies & Materials | 500 | 500 | 500 | |
| - | 109,277 | 120,331 | 1.00 | Total Function 1229: | 263,362 | 263,362 | 263,362 | 4.13 |
| 1250 - Less Restrictive Programs | | | | | | | | |
| 63,003 | 68,348 | 64,179 | 0.90 | 0111 - Licensed Salaries | 65,778 | 65,778 | 65,778 | 0.90 |
| 30,442 | 42,683 | 42,024 | 1.50 | 0112 - Classified Salaries | 43,068 | 43,068 | 43,068 | 1.50 |
| 2,641 | 2,402 | 4,133 | | 01XX - Other Salaries | 2,246 | 2,246 | 2,246 | |
| 52,590 | 66,796 | 86,128 | | 02XX - Associated Pavroll Costs | 63,933 | 63,933 | 63,933 | |
| - | - | - | | 03XX - Purchased Services | 3,921 | 3,921 | 3,921 | |
| - | - | 100 | | 04XX - Supplies & Materials | 100 | 100 | 100 | |
| 148,677 | 180,229 | 196,564 | 2.40 | Total Function 1250: | 179,046 | 179,046 | 179,046 | 2.40 |
| 1291 - English Language Learners Instruction | | | | | | | | |
| 207,419 | 272,577 | 384,076 | 5.50 | 0111 - Licensed Salaries | 387,501 | 387,501 | 387,501 | 5.50 |
| 3,843 | 10,795 | 4,566 | | 01XX - Other Salaries | 480 | 480 | 480 | |
| 100,711 | 129,542 | 159,944 | | 02XX - Associated Pavroll Costs | 179,530 | 179,530 | 179,530 | |
| - | - | 193 | | 03XX - Purchased Services | 16,500 | 16,500 | 16,500 | |
| 311,973 | 412,915 | 548,779 | 5.50 | Total Function 1291: | 584,011 | 584,011 | 584,011 | 5.50 |
| 2120 - Guidance Services | | | | | | | | |
| 64,722 | 70,118 | 73,900 | 1.00 | 0111 - Licensed Salaries | 75,747 | 75,747 | 75,747 | 1.00 |
| 171 | 772 | 437 | | 01XX - Other Salaries | - | - | - | |
| 24,710 | 26,912 | 26,098 | | 02XX - Associated Pavroll Costs | 34,746 | 34,746 | 34,746 | |
| - | - | 100 | | 04XX - Supplies & Materials | 100 | 100 | 100 | |
| 89,602 | 97,802 | 100,535 | 1.00 | Total Function 2120: | 110,593 | 110,593 | 110,593 | 1.00 |
| 2122 - Positive Behavior Supports | | | | | | | | |
| 1,058 | 737 | 2,497 | | 01XX - Other Salaries | 2,500 | 2,500 | 2,500 | |
| 267 | 167 | 172 | | 02XX - Associated Pavroll Costs | 581 | 581 | 581 | |
| 600 | - | - | | 03XX - Purchased Services | - | - | - | |
| - | 464 | 754 | | 04XX - Supplies & Materials | 200 | 200 | 200 | |
| 1,926 | 1,367 | 3,423 | | Total Function 2122: | 3,281 | 3,281 | 3,281 | |
| 2130 - Health Services | | | | | | | | |
| - | 3,199 | 3,821 | | 01XX - Other Salaries | 4,000 | 4,000 | 4,000 | |
| - | 264 | 1,976 | | 02XX - Associated Pavroll Costs | 930 | 930 | 930 | |
| - | 3,462 | 5,797 | | Total Function 2130: | 4,930 | 4,930 | 4,930 | |
| 2140 - Psychological Services | | | | | | | | |
| 22,722 | 21,585 | - | | 0111 - Licensed Salaries | 27,262 | 27,262 | 27,262 | 0.40 |
| - | - | - | | 01XX - Other Salaries | 586 | 586 | 586 | |
| 10,297 | 12,145 | 145 | | 02XX - Associated Pavroll Costs | 11,937 | 11,937 | 11,937 | |
| 33,019 | 33,729 | 145 | | Total Function 2140: | 39,785 | 39,785 | 39,785 | 0.40 |
| 2150 - Speech Pathologist | | | | | | | | |
| 49,412 | 77,863 | 83,500 | 1.40 | 0111 - Licensed Salaries | 76,446 | 76,446 | 76,446 | 1.20 |
| - | 17,132 | - | | 0112 - Classified Salaries | - | - | - | |
| - | 1,303 | 1,896 | | 01XX - Other Salaries | 1,644 | 1,644 | 1,644 | |
| 23,588 | 47,017 | 34,829 | | 02XX - Associated Pavroll Costs | 35,318 | 35,318 | 35,318 | |
| - | - | 20 | | 04XX - Supplies & Materials | - | - | - | |
| 73,000 | 143,316 | 120,245 | 1.40 | Total Function 2150: | 113,408 | 113,408 | 113,408 | 1.20 |
| 2220 - Educational Media Services | | | | | | | | |
| 20,432 | 20,766 | 21,010 | 0.75 | 0112 - Classified Salaries | 21,534 | 21,534 | 21,534 | 0.75 |
| 1,858 | 2,321 | 1,744 | | 01XX - Other Salaries | 589 | 589 | 589 | |
| 12,982 | 13,249 | 12,417 | | 02XX - Associated Pavroll Costs | 16,507 | 16,507 | 16,507 | |
| - | - | 1,180 | | 03XX - Purchased Services | 1,406 | 1,406 | 1,406 | |
| 35,272 | 36,335 | 36,352 | 0.75 | Total Function 2220: | 40,036 | 40,036 | 40,036 | 0.75 |
| 2240 - Instructional Staff Development | | | | | | | | |
| 171 | - | 12,282 | | 01XX - Other Salaries | 1,046 | 1,046 | 1,046 | |
| 14 | - | 449 | | 02XX - Associated Pavroll Costs | 243 | 243 | 243 | |
| 185 | - | 12,731 | | Total Function 2240: | 1,289 | 1,289 | 1,289 | |
| 2410 - Building Administration | | | | | | | | |
| 85,476 | 95,386 | 99,110 | 3.38 | 0112 - Classified Salaries | 101,057 | 101,057 | 101,057 | 3.38 |
| 98,394 | 99,828 | 104,427 | 1.00 | 0113 - Administrators Salaries | 109,178 | 109,178 | 109,178 | 1.00 |
| 11,409 | 12,426 | 11,254 | | 01XX - Other Salaries | 12,823 | 12,823 | 12,823 | |
| 115,291 | 111,166 | 105,330 | | 02XX - Associated Pavroll Costs | 113,058 | 113,058 | 113,058 | |
| 85 | 21 | 1,495 | | 03XX - Purchased Services | 4,000 | 4,000 | 4,000 | |
| 2,778 | 2,833 | 2,100 | | 04XX - Supplies & Materials | 2,000 | 2,000 | 2,000 | |
| 313,432 | 321,660 | 323,716 | 4.38 | Total Function 2410: | 342,116 | 342,116 | 342,116 | 4.38 |
| 2542 - Facilities Upkeep | | | | | | | | |
| 82,597 | 85,348 | 85,883 | 2.00 | 0112 - Classified Salaries | 88,026 | 88,026 | 88,026 | 2.00 |
| 2,263 | 3,627 | 4,907 | | 01XX - Other Salaries | 2,418 | 2,418 | 2,418 | |
| 48,409 | 50,795 | 50,975 | | 02XX - Associated Pavroll Costs | 55,869 | 55,869 | 55,869 | |
| 133,269 | 139,770 | 141,765 | 2.00 | Total Function 2542: | 146,313 | 146,313 | 146,313 | 2.00 |
| 2545 - Building Fixed Costs | | | | | | | | |
| 112,371 | 113,510 | 90,921 | | 03XX - Purchased Services | 90,921 | 90,921 | 114,292 | |
| 2550 - Transportation | | | | | | | | |
| - | 535 | 12,730 | | 03XX - Purchased Services | 210 | 210 | 210 | |
| 3,415,623 | 3,979,258 | 4,058,817 | 44.68 | Total Fund 100: | 4,310,414 | 4,310,414 | 4,365,499 | 46.72 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 82,648 | 113,176 | 73,994 | 1.42 | 0111 - Licensed Salaries | 80,848 | 80,848 | 80,848 | 1.42 |
| 15,521 | 14,799 | 13,602 | | 01XX - Other Salaries | 7,647 | 7,647 | 7,647 | |
| 40,545 | 67,980 | 58,037 | | 02XX - Associated Pavroll Costs | 44,237 | 44,237 | 44,237 | |
| 1,929 | 5,906 | 8,705 | | 03XX - Purchased Services | 14,264 | 14,264 | 14,264 | |
| 41,066 | 43,730 | 8,125 | | 04XX - Supplies & Materials | - | - | - | |
| 181,709 | 245,591 | 162,463 | 1.42 | Total Function 1272: | 146,996 | 146,996 | 146,996 | 1.42 |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 18,595 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| - | 8,090 | 5,292 | | 01XX - Other Salaries | - | - | - | |
| 16,370 | 1,606 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 1,701 | | 03XX - Purchased Services | 2,000 | 2,000 | 2,000 | |
| 34,965 | 9,696 | 6,993 | | Total Function 2210: | 2,000 | 2,000 | 2,000 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 3,445 | 1,310 | - | | 01XX - Other Salaries | - | - | - | |
| 566 | 359 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 12,192 | (1,494) | - | | 03XX - Purchased Services | 2,000 | 2,000 | 2,000 | |
| 16,203 | 175 | - | | Total Function 2240: | 2,000 | 2,000 | 2,000 | |
| | | | | 3390 - Oth Community Services | | | | |
| - | 386 | 163 | | 01XX - Other Salaries | - | - | - | |
| - | 351 | 37 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 3,280 | 1,680 | 3,003 | | 04XX - Supplies & Materials | 3,200 | 3,200 | 3,200 | |
| 3,280 | 2,416 | 3,203 | | Total Function 3390: | 3,200 | 3,200 | 3,200 | |
| 236,157 | 257,878 | 172,659 | 1.42 | Total Fund 201+202: | 154,196 | 154,196 | 154,196 | 1.42 |
| | | | | 203 - Comprehensive Achievement Plan (CAP) | | | | |
| | | | | 1272 - Title IA/D | | | | |
| - | 16,494 | 16,494 | | 04XX - Supplies & Materials | - | - | - | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 1,281 | 952 | 1,000 | | 01XX - Other Salaries | - | - | - | |
| 208 | 266 | 225 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 62 | 737 | 737 | | 06XX - Other Obiects | - | - | - | |
| 1,551 | 1,955 | 1,962 | | Total Function 2240: | - | - | - | |
| 1,551 | 18,449 | 18,456 | | Total Fund 203: | - | - | - | |
| | | | | 218+219 - IDEA B | | | | |
| | | | | 1224 - Life Skills | | | | |
| - | - | - | | 0112 - Classified Salaries | 22,432 | 22,432 | 22,432 | 0.78 |
| - | - | - | | 02XX - Associated Pavroll Costs | 15,551 | 15,551 | 15,551 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | | Total Function 1224: | 38,966 | 38,966 | 38,966 | 0.78 |
| | | | | 1229 - Functional Living Skills | | | | |
| - | - | - | 3.25 | 0112 - Classified Salaries | 22,432 | 22,432 | 22,432 | 0.78 |
| - | - | - | | 02XX - Associated Pavroll Costs | 15,551 | 15,551 | 15,551 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | 3.25 | Total Function 1229: | 38,966 | 38,966 | 38,966 | 0.78 |
| - | - | - | 3.25 | Total Fund 218+219: | 77,932 | 77,932 | 77,932 | 1.56 |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1113 - Elem Extra-Curricular | | | | |
| 172 | - | - | | 03XX - Purchased Services | - | - | - | |
| 17,599 | 9,387 | 3,985 | | 04XX - Supplies & Materials | 3,985 | 3,985 | 3,985 | |
| - | 46 | - | | 06XX - Other Obiects | - | - | - | |
| 17,771 | 9,432 | 3,985 | | Total Function 1113: | 3,985 | 3,985 | 3,985 | |
| | | | | 6110 - Operating Contingencies | | | | |
| - | - | 5,000 | | 08XX - Contingencies | 5,000 | 5,000 | 5,000 | |
| 17,771 | 9,432 | 8,985 | | Total Fund 260: | 8,985 | 8,985 | 8,985 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 587 | 6,099 | 9,164 | | 04XX - Supplies & Materials | 6,849 | 6,849 | 6,849 | |
| | | | | 262 - Reynolds Education Foundation | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 398 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| | | | | 269 - Targeted Title 1 Summer Program | | | | |
| | | | | 1271 - Remediation | | | | |
| - | 17,934 | - | | 01XX - Other Salaries | - | - | - | |
| - | 3,232 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 25,580 | - | | 03XX - Purchased Services | - | - | - | |
| - | 1,945 | - | | 06XX - Other Obiects | - | - | - | |
| - | 48,691 | - | | Total Function 1271: | - | - | - | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 47,487 | 51,751 | 53,060 | 3.69 | 0112 - Classified Salaries | 77,739 | 77,739 | 77,739 | 2.69 |
| 2,563 | 2,168 | 1,344 | | 01XX - Other Salaries | 1,346 | 1,346 | 1,346 | |
| 26,311 | 27,781 | 35,961 | | 02XX - Associated Pavroll Costs | 56,736 | 56,736 | 56,736 | |
| - | - | - | | 03XX - Purchased Services | 5,039 | 5,039 | 5,039 | |
| 76,361 | 81,700 | 90,365 | 3.69 | Total Function 3100: | 140,860 | 140,860 | 140,860 | 2.69 |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 58 | 58 | 58 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 12 | 12 | 12 | |
| - | - | - | | 03XX - Purchased Services | 51,779 | 51,779 | 51,779 | |
| - | - | - | | 04XX - Supplies & Materials | 346 | 346 | 346 | |
| - | - | - | | 05XX - Capital Outlay | 51,542 | 51,542 | 51,542 | |
| - | - | - | | 06XX - Other Obiects | 6,420 | 6,420 | 6,420 | |
| - | - | - | | Total Function 4152: | 110,157 | 110,157 | 110,157 | |
| 3,748,446 | 4,401,508 | 4,358,446 | 53.03 | Total Center 009: | 4,809,393 | 4,809,393 | 4,864,478 | 52.39 |

Requirements by Location
010 - Salish Ponds Elementary
Center Total: \$4,428,765

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 100 - General Fund | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 1,204,835 | 1,386,116 | 1,372,254 | 18.50 | 0111 - Licensed Salaries | 1,349,418 | 1,349,418 | 1,349,418 | 18.96 |
| - | - | 2,000 | 0.78 | 0112 - Classified Salaries | - | - | - | 0.78 |
| 37,165 | 45,500 | 75,368 | | 01XX - Other Salaries | 31,665 | 31,665 | 57,165 | |
| 572,488 | 686,716 | 674,532 | | 02XX - Associated Pavroll Costs | 618,899 | 618,899 | 625,112 | |
| - | - | 2,545 | | 03XX - Purchased Services | 61,192 | 61,192 | 61,192 | |
| 20,085 | 32,366 | 57,410 | | 04XX - Suoplies & Materials | 39,878 | 39,878 | 39,878 | |
| 405 | - | - | | 06XX - Other Objects | - | - | - | |
| 1,834,979 | 2,150,698 | 2,184,109 | 19.28 | Total Function 1111: | 2,101,052 | 2,101,052 | 2,132,765 | 19.74 |
| | | | | 1224 - Life Skills | | | | |
| 67,305 | 71,444 | 71,304 | 1.00 | 0111 - Licensed Salaries | 73,087 | 73,087 | 73,087 | 1.00 |
| 82,544 | 87,135 | 67,528 | 2.34 | 0112 - Classified Salaries | 67,296 | 67,296 | 67,296 | 2.34 |
| 5,601 | 4,641 | 11,194 | | 01XX - Other Salaries | 4,399 | 4,399 | 4,399 | |
| 97,270 | 101,211 | 91,598 | | 02XX - Associated Pavroll Costs | 82,828 | 82,828 | 82,828 | |
| - | - | - | | 03XX - Purchased Services | 4,814 | 4,814 | 4,814 | |
| - | - | 250 | | 04XX - Suoplies & Materials | 500 | 500 | 500 | |
| 252,720 | 264,432 | 241,874 | 3.34 | Total Function 1224: | 232,924 | 232,924 | 232,924 | 3.34 |
| | | | | 1250 - Less Restrictive Programs | | | | |
| 73,215 | 77,717 | 77,565 | 1.00 | 0111 - Licensed Salaries | 79,504 | 79,504 | 79,504 | 1.00 |
| 20,091 | 21,057 | 21,012 | 0.75 | 0112 - Classified Salaries | 21,534 | 21,534 | 21,534 | 0.75 |
| 2,409 | 996 | 2,883 | | 01XX - Other Salaries | 1,710 | 1,710 | 1,710 | |
| 48,543 | 50,944 | 51,123 | | 02XX - Associated Pavroll Costs | 52,576 | 52,576 | 52,576 | |
| - | - | - | | 03XX - Purchased Services | 2,938 | 2,938 | 2,938 | |
| - | - | 100 | | 04XX - Suoplies & Materials | 100 | 100 | 100 | |
| 144,258 | 150,714 | 152,683 | 1.75 | Total Function 1250: | 158,362 | 158,362 | 158,362 | 1.75 |
| | | | | 1291 - English Language Learners Instruction | | | | |
| 181,573 | 233,409 | 294,509 | 4.50 | 0111 - Licensed Salaries | 328,148 | 328,148 | 328,148 | 4.50 |
| 5,380 | 2,088 | 6,286 | | 01XX - Other Salaries | - | - | - | |
| 86,059 | 96,646 | 90,562 | | 02XX - Associated Pavroll Costs | 148,145 | 148,145 | 148,145 | |
| - | - | - | | 03XX - Purchased Services | 13,500 | 13,500 | 13,500 | |
| 273,012 | 332,143 | 391,357 | 4.50 | Total Function 1291: | 489,793 | 489,793 | 489,793 | 4.50 |
| | | | | 2120 - Guidance Services | | | | |
| 76,819 | 64,440 | 73,607 | 1.00 | 0111 - Licensed Salaries | 75,747 | 75,747 | 75,747 | 1.00 |
| - | 11,197 | 437 | | 01XX - Other Salaries | - | - | - | |
| 27,600 | 30,398 | 26,945 | | 02XX - Associated Pavroll Costs | 34,746 | 34,746 | 34,746 | |
| - | - | 100 | | 04XX - Suoplies & Materials | 100 | 100 | 100 | |
| 104,419 | 106,035 | 101,089 | 1.00 | Total Function 2120: | 110,593 | 110,593 | 110,593 | 1.00 |
| | | | | 2122 - Positive Behavior Supports | | | | |
| 232 | 1,161 | 3,654 | | 01XX - Other Salaries | 2,500 | 2,500 | 2,500 | |
| 66 | 273 | 349 | | 02XX - Associated Pavroll Costs | 581 | 581 | 581 | |
| 888 | - | 1,145 | | 03XX - Purchased Services | - | - | - | |
| 914 | - | - | | 04XX - Suoplies & Materials | 200 | 200 | 200 | |
| 2,099 | 1,434 | 5,149 | | Total Function 2122: | 3,281 | 3,281 | 3,281 | |
| | | | | 2130 - Health Services | | | | |
| - | 22,681 | (3,490) | 1.63 | 0112 - Classified Salaries | 40,275 | 40,275 | 40,275 | 1.63 |
| - | 1,390 | 3,270 | | 01XX - Other Salaries | 4,280 | 4,280 | 4,280 | |
| - | 23,134 | 39,477 | | 02XX - Associated Pavroll Costs | 31,964 | 31,964 | 31,964 | |
| - | - | - | | 03XX - Purchased Services | 1,872 | 1,872 | 1,872 | |
| - | 47,205 | 39,257 | 1.63 | Total Function 2130: | 78,391 | 78,391 | 78,391 | 1.63 |
| | | | | 2140 - Psychological Services | | | | |
| 24,706 | 22,228 | 23,052 | 0.40 | 0111 - Licensed Salaries | 24,519 | 24,519 | 24,519 | 0.40 |
| - | - | 508 | | 01XX - Other Salaries | 527 | 527 | 527 | |
| 11,716 | 9,636 | 10,104 | | 02XX - Associated Pavroll Costs | 11,313 | 11,313 | 11,313 | |
| 36,422 | 31,863 | 33,664 | 0.40 | Total Function 2140: | 36,359 | 36,359 | 36,359 | 0.40 |
| | | | | 2150 - Speech Pathologist | | | | |
| 51,509 | 73,119 | 62,353 | 1.00 | 0111 - Licensed Salaries | 65,843 | 65,843 | 65,843 | 1.00 |
| - | - | 1,405 | | 01XX - Other Salaries | 1,416 | 1,416 | 1,416 | |
| 25,888 | 33,674 | 30,332 | | 02XX - Associated Pavroll Costs | 29,311 | 29,311 | 29,311 | |
| - | - | 100 | | 04XX - Suoplies & Materials | - | - | - | |
| 77,397 | 106,793 | 94,190 | 1.00 | Total Function 2150: | 96,570 | 96,570 | 96,570 | 1.00 |
| | | | | 2220 - Educational Media Services | | | | |
| 19,599 | 20,004 | 21,010 | 0.75 | 0112 - Classified Salaries | 21,534 | 21,534 | 21,534 | 0.75 |
| 2,132 | 2,199 | 1,758 | | 01XX - Other Salaries | 316 | 316 | 316 | |
| 18,863 | 18,016 | 18,818 | | 02XX - Associated Pavroll Costs | 15,424 | 15,424 | 15,424 | |
| - | - | 1,138 | | 03XX - Purchased Services | 1,406 | 1,406 | 1,406 | |
| 40,594 | 40,219 | 42,724 | 0.75 | Total Function 2220: | 38,680 | 38,680 | 38,680 | 0.75 |
| | | | | 2240 - Instructional Staff Development | | | | |
| 703 | - | 7,326 | | 01XX - Other Salaries | 4,466 | 4,466 | 4,466 | |
| 92 | - | 266 | | 02XX - Associated Pavroll Costs | 1,038 | 1,038 | 1,038 | |
| 1,025 | - | - | | 03XX - Purchased Services | - | - | - | |
| 167 | - | - | | 04XX - Suoplies & Materials | - | - | - | |
| 1,987 | - | 7,591 | | Total Function 2240: | 5,504 | 5,504 | 5,504 | |
| | | | | 2410 - Building Administration | | | | |
| 88,581 | 93,896 | 100,122 | 3.51 | 0112 - Classified Salaries | 106,458 | 106,458 | 106,458 | 3.52 |
| 99,828 | 105,726 | 108,643 | 1.00 | 0113 - Administrators Salaries | 111,360 | 111,360 | 111,360 | 1.00 |
| 7,340 | 11,852 | 11,306 | | 01XX - Other Salaries | 13,188 | 13,188 | 13,188 | |
| 105,692 | 113,432 | 104,812 | | 02XX - Associated Pavroll Costs | 124,989 | 124,989 | 124,989 | |
| - | - | 3,889 | | 03XX - Purchased Services | 500 | 500 | 500 | |
| 2,278 | 3,257 | 2,158 | | 04XX - Suoplies & Materials | 3,000 | 3,000 | 3,000 | |
| 79 | - | - | | 06XX - Other Objects | - | - | - | |
| 303,798 | 328,162 | 330,931 | 4.51 | Total Function 2410: | 359,495 | 359,495 | 359,495 | 4.52 |
| | | | | 2542 - Facilities Upkeep | | | | |
| 82,597 | 83,497 | 85,882 | 2.00 | 0112 - Classified Salaries | 79,809 | 79,809 | 79,809 | 2.00 |
| 1,962 | 352 | 1,732 | | 01XX - Other Salaries | - | - | - | |
| 48,187 | 50,332 | 48,116 | | 02XX - Associated Pavroll Costs | 51,126 | 51,126 | 51,126 | |
| 132,746 | 134,181 | 135,730 | 2.00 | Total Function 2542: | 130,935 | 130,935 | 130,935 | 2.00 |
| | | | | 2545 - Building Fixed Costs | | | | |
| 70,948 | 74,196 | 86,401 | | 03XX - Purchased Services | 86,401 | 86,401 | 87,401 | |
| - | 91 | 400 | | 2550 - Transportation | | | | |
| - | - | - | | 03XX - Purchased Services | 440 | 440 | 440 | |
| 3,275,379 | 3,768,165 | 3,847,150 | 40.16 | Total Fund 100: | 3,928,780 | 3,928,780 | 3,961,493 | 40.63 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|--|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 138,739 | 103,565 | 89,770 | 1.05 | 0111 - Licensed Salaries | 81,325 | 81,325 | 81,325 | 1.05 |
| 29,039 | 24,564 | 369 | | 01XX - Other Salaries | - | - | - | |
| 76,091 | 57,917 | 58,641 | | 02XX - Associated Pavroll Costs | 35,065 | 35,065 | 35,065 | |
| 373 | 8,052 | 29,298 | | 03XX - Purchased Services | 13,143 | 13,143 | 13,143 | |
| 87,079 | 4,885 | 4,791 | | 04XX - Suoplies & Materials | - | - | - | |
| 331,321 | 198,982 | 182,868 | 1.05 | Total Function 1272: | 129,533 | 129,533 | 129,533 | 1.05 |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 8,615 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| - | 2,280 | 13,841 | | 01XX - Other Salaries | - | - | - | |
| 4,387 | 497 | 1,020 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 386 | | 03XX - Purchased Services | 2,500 | 2,500 | 2,500 | |
| 13,002 | 2,777 | 15,248 | | Total Function 2210: | 2,500 | 2,500 | 2,500 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 16,714 | 3,191 | - | | 01XX - Other Salaries | - | - | - | |
| 3,823 | 961 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 16,520 | 3,234 | 6,696 | | 03XX - Purchased Services | 2,500 | 2,500 | 2,500 | |
| 782 | 423 | - | | 04XX - Suoplies & Materials | - | - | - | |
| 3,473 | - | - | | 06XX - Other Obiects | - | - | - | |
| 41,312 | 7,809 | 6,696 | | Total Function 2240: | 2,500 | 2,500 | 2,500 | |
| | | | | 3390 - Oth Community Services | | | | |
| 1,799 | 1,542 | - | | 01XX - Other Salaries | - | - | - | |
| 501 | 422 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 3,236 | | 03XX - Purchased Services | - | - | - | |
| 1,879 | 2,216 | 1,032 | | 04XX - Suoplies & Materials | 3,368 | 3,368 | 3,368 | |
| 4,179 | 4,180 | 4,268 | | Total Function 3390: | 3,368 | 3,368 | 3,368 | |
| 389,815 | 213,748 | 209,080 | 1.05 | Total Fund 201+202: | 137,901 | 137,901 | 137,901 | 1.05 |
| | | | | 203 - Comprehensive Achievement Plan (CAP) | | | | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 771 | 592 | 592 | | 01XX - Other Salaries | - | - | - | |
| 105 | 157 | 133 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 4,510 | - | - | | 03XX - Purchased Services | - | - | - | |
| - | 13,066 | 13,066 | | 04XX - Suoplies & Materials | - | - | - | |
| 224 | 575 | 575 | | 06XX - Other Obiects | - | - | - | |
| 5,610 | 14,390 | 14,366 | | Total Function 2240: | - | - | - | |
| | | | | 218+219 - IDEA B | | | | |
| | | | | 1250 - Less Restrictive Programs | | | | |
| - | - | - | 0.75 | 0112 - Classified Salaries | 21,534 | 21,534 | 21,534 | 0.75 |
| - | - | - | | 02XX - Associated Pavroll Costs | 15,352 | 15,352 | 15,352 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | 0.75 | Total Function 1250: | 37,869 | 37,869 | 37,869 | 0.75 |
| | | | | 256 - Other Contracts & Grants | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| - | - | 500 | | 04XX - Supplies & Materials | 415 | 415 | 415 | |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1113 - Elem Extra-Curricular | | | | |
| 329 | 3,024 | - | | 03XX - Purchased Services | - | - | - | |
| 8,841 | 8,613 | 9,209 | | 04XX - Suoplies & Materials | 9,209 | 9,209 | 9,209 | |
| - | 177 | - | | 06XX - Other Obiects | - | - | - | |
| 9,170 | 11,814 | 9,209 | | Total Function 1113: | 9,209 | 9,209 | 9,209 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 676 | 2,555 | 928 | | 04XX - Supplies & Materials | 636 | 636 | 636 | |
| | | | | 269 - Targeted Title 1 Summer Program | | | | |
| | | | | 1271 - Remediation | | | | |
| 881 | 38,688 | - | | 01XX - Other Salaries | - | - | - | |
| 233 | 9,655 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 1,387 | - | | 03XX - Purchased Services | - | - | - | |
| - | 1,340 | - | | 04XX - Suoplies & Materials | - | - | - | |
| 46 | 2,125 | - | | 06XX - Other Obiects | - | - | - | |
| 1,160 | 53,195 | - | | Total Function 1271: | - | - | - | |
| | | | | 275 - PEEK-8 Physical Education Expansion K-8 | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 32,503 | 33,246 | 32,947 | 1.00 | 0111 - Licensed Salaries | 30,033 | 30,033 | 30,033 | 0.54 |
| 15,500 | 14,757 | 15,056 | | 02XX - Associated Pavroll Costs | 15,828 | 15,828 | 15,828 | |
| - | - | - | | 03XX - Purchased Services | 1,613 | 1,613 | 1,613 | |
| 1,997 | 1,997 | 1,997 | | 06XX - Other Obiects | 1,997 | 1,997 | 1,997 | |
| 50,000 | 50,000 | 50,000 | 1.00 | Total Function 1111: | 49,471 | 49,471 | 49,471 | 0.54 |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 48,405 | 31,172 | 63,658 | 2.69 | 0112 - Classified Salaries | 64,590 | 64,590 | 64,590 | 2.69 |
| 2,819 | 1,313 | 3,242 | | 01XX - Other Salaries | 1,987 | 1,987 | 1,987 | |
| 34,388 | 25,423 | 48,812 | | 02XX - Associated Pavroll Costs | 49,998 | 49,998 | 49,998 | |
| - | - | - | | 03XX - Purchased Services | 5,039 | 5,039 | 5,039 | |
| 85,613 | 57,908 | 115,712 | 2.69 | Total Function 3100: | 121,614 | 121,614 | 121,614 | 2.69 |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 58 | 58 | 58 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 12 | 12 | 12 | |
| - | - | - | | 03XX - Purchased Services | 51,779 | 51,779 | 51,779 | |
| - | - | - | | 04XX - Suoplies & Materials | 346 | 346 | 346 | |
| - | - | - | | 05XX - Capoit Outlav | 51,542 | 51,542 | 51,542 | |
| - | - | - | | 06XX - Other Obiects | 6,420 | 6,420 | 6,420 | |
| - | - | - | | Total Function 4152: | 110,157 | 110,157 | 110,157 | |
| 3,817,423 | 4,171,774 | 4,246,945 | 45.64 | Total Center 010: | 4,396,052 | 4,396,052 | 4,428,765 | 45.66 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--------------------|--------------------|--------------------|--------------|--|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| | | | | 201+202 - Title I | | | | |
| | | | | <u>1272 - Title IA/D</u> | | | | |
| 74,005 | 105,164 | 67,092 | 0.79 | 0111 - Licensed Salaries | 59,411 | 59,411 | 59,411 | 0.79 |
| 17,987 | 688 | 3,377 | | 01XX - Other Salaries | - | - | - | |
| 41,920 | 50,683 | 44,673 | | 02XX - Associated Pavroll Costs | 27,429 | 27,429 | 27,429 | |
| 120 | - | - | | 03XX - Purchased Services | 2,382 | 2,382 | 2,382 | |
| 32,504 | 11,132 | 9,548 | | 04XX - Suoplies & Materials | 2,500 | 2,500 | 2,500 | |
| 166,536 | 167,667 | 124,690 | 0.79 | Total Function 1272: | 91,722 | 91,722 | 91,722 | 0.79 |
| | | | | <u>2210 - Improvement of Instructional Services</u> | | | | |
| 18,028 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| - | 6,246 | 2,049 | | 01XX - Other Salaries | - | - | - | |
| 12,565 | 1,439 | 78 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 193 | | 03XX - Purchased Services | 5,000 | 5,000 | 5,000 | |
| 10 | 1,494 | - | | 04XX - Suoplies & Materials | - | - | - | |
| 30,603 | 9,179 | 2,320 | | Total Function 2210: | 5,000 | 5,000 | 5,000 | |
| | | | | <u>2240 - Instructional Staff Development</u> | | | | |
| 6,214 | 2,664 | 2,123 | | 01XX - Other Salaries | 5,000 | 5,000 | 5,000 | |
| 1,448 | 1,072 | 998 | | 02XX - Associated Pavroll Costs | 1,164 | 1,164 | 1,164 | |
| 8,873 | 3,256 | 9,629 | | 03XX - Purchased Services | - | - | - | |
| 74 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| 1,325 | - | - | | 06XX - Other Objects | - | - | - | |
| 17,934 | 6,992 | 12,750 | | Total Function 2240: | 6,164 | 6,164 | 6,164 | |
| | | | | <u>3390 - Oth Community Services</u> | | | | |
| 1,199 | 663 | - | | 01XX - Other Salaries | - | - | - | |
| 252 | 184 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 2,780 | - | - | | 03XX - Purchased Services | - | - | - | |
| 1,002 | 1,741 | 2,631 | | 04XX - Suoplies & Materials | 2,631 | 2,631 | 2,631 | |
| 5,233 | 2,588 | 2,631 | | Total Function 3390: | 2,631 | 2,631 | 2,631 | |
| 220,306 | 186,426 | 142,391 | 0.79 | Total Fund 201+202: | 105,517 | 105,517 | 105,517 | 0.79 |
| | | | | 260 - Student Body Account | | | | |
| | | | | <u>1113 - Elem Extra-Curricular</u> | | | | |
| 352 | - | - | | 03XX - Purchased Services | - | - | - | |
| 12,695 | 2,450 | 8,994 | | 04XX - Suoplies & Materials | 8,994 | 8,994 | 8,994 | |
| - | 15 | - | | 06XX - Other Objects | - | - | - | |
| 13,047 | 2,465 | 8,994 | | Total Function 1113: | 8,994 | 8,994 | 8,994 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | <u>1111 - Primary Programs K-5</u> | | | | |
| 992 | 3,468 | 13,566 | | 04XX - Supplies & Materials | 9,075 | 9,075 | 9,075 | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | <u>3100 - Food Services</u> | | | | |
| 51,228 | 78,880 | 79,705 | 2.19 | 0112 - Classified Salaries | 56,603 | 56,603 | 56,603 | 2.19 |
| 3,750 | 4,474 | 2,835 | | 01XX - Other Salaries | 2,549 | 2,549 | 2,549 | |
| 53,098 | 72,314 | 67,363 | | 02XX - Associated Pavroll Costs | 49,331 | 49,331 | 49,331 | |
| - | - | - | | 03XX - Purchased Services | 4,102 | 4,102 | 4,102 | |
| 108,075 | 155,668 | 149,903 | 2.19 | Total Function 3100: | 112,585 | 112,585 | 112,585 | 2.19 |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | <u>4152 - 2016 Bond Construction - Year 2</u> | | | | |
| - | - | - | | 01XX - Other Salaries | 3,600 | 3,600 | 3,600 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 836 | 836 | 836 | |
| - | - | - | | 03XX - Purchased Services | 1,752,149 | 1,752,149 | 1,752,149 | |
| - | - | - | | 04XX - Supplies & Materials | 422,667 | 422,667 | 422,667 | |
| - | - | - | | 05XX - Capital Outlav | 5,262,737 | 5,262,737 | 5,262,737 | |
| - | - | - | | 06XX - Other Objects | 260,488 | 260,488 | 260,488 | |
| - | - | - | | Total Function 4152: | 7,702,477 | 7,702,477 | 7,702,477 | |
| 3,168,561 | 3,257,632 | 3,371,144 | 36.29 | Total Center 011: | 11,063,744 | 11,063,744 | 11,096,557 | 36.29 |

**Requirements by Location
012 - Glenfair Elementary
Center Total: \$4,868,790**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 100 - General Fund | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 1,202,281 | 1,304,616 | 1,412,635 | 21.25 | 0111 - Licensed Salaries | 1,421,355 | 1,421,355 | 1,421,355 | 21.71 |
| - | - | 10,000 | 0.78 | 0112 - Classified Salaries | - | - | - | 0.78 |
| 83,648 | 48,064 | 109,116 | | 01XX - Other Salaries | 33,084 | 33,084 | 58,584 | |
| 582,784 | 639,751 | 591,134 | | 02XX - Associated Pavroll Costs | 662,930 | 662,930 | 669,143 | |
| 14,356 | 989 | 5,111 | | 03XX - Purchased Services | 68,442 | 68,442 | 68,442 | |
| 35,367 | 24,781 | 76,510 | | 04XX - Supplies & Materials | 50,910 | 50,910 | 50,910 | |
| 140 | - | - | | 06XX - Other Objects | - | - | - | |
| 1,918,578 | 2,018,199 | 2,204,506 | 22.03 | Total Function 1111: | 2,236,721 | 2,236,721 | 2,268,434 | 22.49 |
| | | | | 1250 - Less Restrictive Programs | | | | |
| 73,215 | 77,717 | 77,565 | 1.00 | 0111 - Licensed Salaries | 79,504 | 79,504 | 79,504 | 1.00 |
| 38,739 | 41,572 | 42,024 | 1.50 | 0112 - Classified Salaries | 43,068 | 43,068 | 43,068 | 1.50 |
| 5,343 | 2,402 | 3,871 | | 01XX - Other Salaries | 1,710 | 1,710 | 1,710 | |
| 62,994 | 67,066 | 60,440 | | 02XX - Associated Pavroll Costs | 67,928 | 67,928 | 67,928 | |
| - | - | - | | 03XX - Purchased Services | 3,876 | 3,876 | 3,876 | |
| - | - | - | | 04XX - Supplies & Materials | 100 | 100 | 100 | |
| 180,291 | 188,756 | 183,900 | 2.50 | Total Function 1250: | 196,186 | 196,186 | 196,186 | 2.50 |
| | | | | 1291 - English Language Learners Instruction | | | | |
| 240,120 | 418,843 | 425,386 | 6.50 | 0111 - Licensed Salaries | 456,372 | 456,372 | 456,372 | 6.50 |
| 6,159 | 1,847 | 3,696 | | 01XX - Other Salaries | 350 | 350 | 350 | |
| 112,478 | 207,836 | 190,948 | | 02XX - Associated Pavroll Costs | 210,914 | 210,914 | 210,914 | |
| 358,756 | 628,527 | 620,030 | 6.50 | 03XX - Purchased Services | 19,500 | 19,500 | 19,500 | |
| | | | | Total Function 1291: | 687,136 | 687,136 | 687,136 | 6.50 |
| | | | | 2120 - Guidance Services | | | | |
| 73,215 | 76,044 | 77,356 | 1.00 | 0111 - Licensed Salaries | 79,504 | 79,504 | 79,504 | 1.00 |
| - | - | 437 | | 01XX - Other Salaries | - | - | - | |
| 32,828 | 34,543 | 33,886 | | 02XX - Associated Pavroll Costs | 35,755 | 35,755 | 35,755 | |
| - | - | 100 | | 04XX - Supplies & Materials | - | - | - | |
| 106,043 | 110,587 | 111,779 | 1.00 | Total Function 2120: | 115,259 | 115,259 | 115,259 | 1.00 |
| | | | | 2122 - Positive Behavior Supports | | | | |
| 2,169 | 3,092 | 2,497 | | 01XX - Other Salaries | 2,500 | 2,500 | 2,500 | |
| 477 | 642 | 113 | | 02XX - Associated Pavroll Costs | 581 | 581 | 581 | |
| 567 | - | - | | 03XX - Purchased Services | - | - | - | |
| 447 | 424 | 754 | | 04XX - Supplies & Materials | 200 | 200 | 200 | |
| 3,660 | 4,158 | 3,364 | | Total Function 2122: | 3,281 | 3,281 | 3,281 | |
| | | | | 2130 - Health Services | | | | |
| - | - | 2,860 | | 01XX - Other Salaries | 4,000 | 4,000 | 4,000 | |
| - | - | 1,761 | | 02XX - Associated Pavroll Costs | 930 | 930 | 930 | |
| - | - | 4,621 | | Total Function 2130: | 4,930 | 4,930 | 4,930 | |
| | | | | 2140 - Psychological Services | | | | |
| 15,453 | 22,228 | - | | 0111 - Licensed Salaries | 30,648 | 30,648 | 30,648 | 0.50 |
| - | - | - | | 01XX - Other Salaries | 659 | 659 | 659 | |
| 8,515 | 9,636 | 81 | | 02XX - Associated Pavroll Costs | 14,140 | 14,140 | 14,140 | |
| - | - | 51,051 | | 03XX - Purchased Services | - | - | - | |
| 23,968 | 31,863 | 51,132 | | Total Function 2140: | 45,447 | 45,447 | 45,447 | 0.50 |
| | | | | 2150 - Speech Pathologist | | | | |
| 70,815 | 77,717 | 77,565 | 1.00 | 0111 - Licensed Salaries | 79,504 | 79,504 | 79,504 | 1.00 |
| - | - | 1,708 | | 01XX - Other Salaries | 1,710 | 1,710 | 1,710 | |
| 34,498 | 36,517 | 35,659 | | 02XX - Associated Pavroll Costs | 36,215 | 36,215 | 36,215 | |
| 105,313 | 114,234 | 114,932 | 1.00 | Total Function 2150: | 117,429 | 117,429 | 117,429 | 1.00 |
| | | | | 2220 - Educational Media Services | | | | |
| 19,369 | 17,236 | 18,277 | 0.81 | 0112 - Classified Salaries | 19,555 | 19,555 | 19,555 | 0.81 |
| 2,776 | 945 | 1,343 | | 01XX - Other Salaries | 316 | 316 | 316 | |
| 14,623 | 10,198 | 11,849 | | 02XX - Associated Pavroll Costs | 14,985 | 14,985 | 14,985 | |
| - | - | 1,135 | | 03XX - Purchased Services | 1,523 | 1,523 | 1,523 | |
| 36,767 | 28,379 | 32,603 | 0.81 | Total Function 2220: | 36,379 | 36,379 | 36,379 | 0.81 |
| | | | | 2240 - Instructional Staff Development | | | | |
| 854 | 895 | 3,644 | | 01XX - Other Salaries | 2,350 | 2,350 | 2,350 | |
| 140 | 241 | 816 | | 02XX - Associated Pavroll Costs | 546 | 546 | 546 | |
| - | - | 15,300 | | 03XX - Purchased Services | 4,500 | 4,500 | 4,500 | |
| - | - | 3,100 | | 04XX - Supplies & Materials | 1,500 | 1,500 | 1,500 | |
| 994 | 1,136 | 22,860 | | Total Function 2240: | 8,896 | 8,896 | 8,896 | |
| | | | | 2410 - Building Administration | | | | |
| 88,800 | 99,773 | 105,460 | 3.75 | 0112 - Classified Salaries | 109,706 | 109,706 | 109,706 | 3.75 |
| 96,065 | 202,209 | 209,352 | 2.00 | 0113 - Administrators Salaries | 216,606 | 216,606 | 216,606 | 2.00 |
| 12,254 | 9,989 | 44,251 | | 01XX - Other Salaries | 21,113 | 21,113 | 21,113 | |
| 128,283 | 196,018 | 193,896 | | 02XX - Associated Pavroll Costs | 202,533 | 202,533 | 202,533 | |
| - | 518 | 4,315 | | 03XX - Purchased Services | 2,600 | 2,600 | 2,600 | |
| 8,795 | 3,162 | 26,000 | | 04XX - Supplies & Materials | 6,000 | 6,000 | 6,000 | |
| 334,196 | 511,670 | 583,275 | 5.75 | Total Function 2410: | 558,558 | 558,558 | 558,558 | 5.75 |
| | | | | 2542 - Facilities Upkeep | | | | |
| 82,597 | 85,348 | 85,883 | 2.00 | 0112 - Classified Salaries | 88,026 | 88,026 | 88,026 | 2.00 |
| 13,297 | 2,533 | 5,692 | | 01XX - Other Salaries | 905 | 905 | 905 | |
| 58,522 | 57,608 | 59,073 | | 02XX - Associated Pavroll Costs | 55,518 | 55,518 | 55,518 | |
| 154,416 | 145,490 | 150,648 | 2.00 | Total Function 2542: | 144,449 | 144,449 | 144,449 | 2.00 |
| | | | | 2545 - Building Fixed Costs | | | | |
| 82,355 | 81,241 | 93,830 | | 03XX - Purchased Services | 93,830 | 93,830 | 95,830 | |
| - | 29 | 300 | | 2550 - Transportation | | | | |
| 3,305,337 | 3,864,268 | 4,177,780 | 41.59 | 03XX - Purchased Services | 330 | 330 | 330 | |
| | | | | Total Fund 100: | 4,248,831 | 4,248,831 | 4,282,544 | 42.56 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-------------|--|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 131,233 | 136,578 | 105,992 | 1.32 | 0111 - Licensed Salaries | 101,134 | 101,134 | 101,134 | 1.32 |
| 21,629 | 22,762 | 778 | | 01XX - Other Salaries | 94 | 94 | 94 | |
| 62,459 | 66,904 | 70,824 | | 02XX - Associated Pavroll Costs | 47,780 | 47,780 | 47,780 | |
| 1,041 | 16,124 | 5,483 | | 03XX - Purchased Services | 13,947 | 13,947 | 13,947 | |
| 34,886 | 23,207 | 25,767 | | 04XX - Supplies & Materials | 2,500 | 2,500 | 2,500 | |
| 1,099 | - | - | | 06XX - Other Obiects | - | - | - | |
| 252,347 | 265,575 | 208,844 | 1.32 | Total Function 1272: | 165,455 | 165,455 | 165,455 | 1.32 |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 15,332 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| 11,841 | - | 7,225 | | 01XX - Other Salaries | - | - | - | |
| 9,282 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 8,573 | | 03XX - Purchased Services | 2,500 | 2,500 | 2,500 | |
| 36,454 | - | 15,798 | | Total Function 2210: | 2,500 | 2,500 | 2,500 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 5,587 | 12,848 | 7,140 | | 01XX - Other Salaries | 2,500 | 2,500 | 2,500 | |
| 976 | 3,256 | 3,360 | | 02XX - Associated Pavroll Costs | 581 | 581 | 581 | |
| 18,821 | 3,753 | 3,200 | | 03XX - Purchased Services | - | - | - | |
| 2,180 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| 1,050 | - | - | | 06XX - Other Obiects | - | - | - | |
| 28,615 | 19,857 | 13,700 | | Total Function 2240: | 3,081 | 3,081 | 3,081 | |
| | | | | 3390 - Oth Community Services | | | | |
| 1,792 | 664 | 409 | | 01XX - Other Salaries | - | - | - | |
| 467 | 182 | 92 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 3,598 | 147 | 1,000 | | 03XX - Purchased Services | - | - | - | |
| 5,951 | 1,098 | 2,693 | | 04XX - Supplies & Materials | 4,193 | 4,193 | 4,193 | |
| 11,808 | 2,090 | 4,193 | | Total Function 3390: | 4,193 | 4,193 | 4,193 | |
| 329,224 | 287,522 | 242,535 | 1.32 | Total Fund 201+202: | 175,229 | 175,229 | 175,229 | 1.32 |
| | | | | 204+205 - School Improvement Fund | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 13,584 | 2,651 | - | | 01XX - Other Salaries | - | - | - | |
| 2,754 | 715 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 14,303 | 9,428 | 37,044 | | 03XX - Purchased Services | 40,080 | 40,080 | 40,080 | |
| 210 | 4,900 | 3,304 | | 04XX - Supplies & Materials | - | - | - | |
| 30,852 | 17,694 | 40,348 | | Total Function 1272: | 40,080 | 40,080 | 40,080 | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 3,407 | 914 | 5,311 | | 01XX - Other Salaries | - | - | - | |
| 956 | 222 | 1,190 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 4,363 | 1,136 | 6,501 | | Total Function 2210: | - | - | - | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 16,512 | 6,653 | 6,225 | | 01XX - Other Salaries | - | - | - | |
| 3,646 | 1,519 | 275 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 8,094 | - | - | | 03XX - Purchased Services | 6,500 | 6,500 | 6,500 | |
| - | 245 | - | | 04XX - Supplies & Materials | - | - | - | |
| 28,253 | 8,417 | 6,500 | | Total Function 2240: | 6,500 | 6,500 | 6,500 | |
| | | | | 3390 - Oth Community Services | | | | |
| - | 183 | 3,268 | | 01XX - Other Salaries | - | - | - | |
| - | 51 | 732 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | (85) | 1,500 | | 04XX - Supplies & Materials | 1,500 | 1,500 | 1,500 | |
| - | 149 | 5,500 | | Total Function 3390: | 1,500 | 1,500 | 1,500 | |
| 63,468 | 27,396 | 58,849 | | Total Fund 204+205: | 48,080 | 48,080 | 48,080 | |
| | | | | 256 - Other Contracts & Grants | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| - | 24,740 | 260 | | 04XX - Supplies & Materials | 260 | 260 | 260 | |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1113 - Elem Extra-Curricular | | | | |
| 591 | - | - | | 03XX - Purchased Services | - | - | - | |
| 11,061 | 2,039 | 12,593 | | 04XX - Supplies & Materials | 12,593 | 12,593 | 12,593 | |
| - | 18 | - | | 06XX - Other Obiects | - | - | - | |
| 11,652 | 2,057 | 12,593 | | Total Function 1113: | 12,593 | 12,593 | 12,593 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| - | 358 | - | | 03XX - Purchased Services | - | - | - | |
| 74 | 1,244 | 14,441 | | 04XX - Supplies & Materials | 19,803 | 19,803 | 19,803 | |
| 74 | 1,602 | 14,441 | | Total Function 1111: | 19,803 | 19,803 | 19,803 | |
| | | | | 267 - Multnomah County Agreement | | | | |
| | | | | 2110 - Attendance / Social Work | | | | |
| - | - | - | 0.50 | 0111 - Licensed Salaries | 22,952 | 22,952 | 22,952 | 0.50 |
| - | - | - | | 02XX - Associated Pavroll Costs | 12,280 | 12,280 | 12,280 | |
| - | - | - | | 03XX - Purchased Services | 1,500 | 1,500 | 1,500 | |
| - | - | - | | 04XX - Supplies & Materials | 768 | 768 | 768 | |
| - | - | - | 0.50 | Total Function 2110: | 37,500 | 37,500 | 37,500 | 0.50 |
| | | | | 275 - PEEK-8 Physical Education Expansion K-8 | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 34,522 | 33,139 | 32,947 | 1.00 | 0111 - Licensed Salaries | 30,033 | 30,033 | 30,033 | 0.54 |
| 13,481 | 14,864 | 15,056 | | 02XX - Associated Pavroll Costs | 15,828 | 15,828 | 15,828 | |
| - | - | - | | 03XX - Purchased Services | 1,613 | 1,613 | 1,613 | |
| 1,997 | 1,997 | 1,997 | | 06XX - Other Obiects | 1,997 | 1,997 | 1,997 | |
| 50,000 | 50,000 | 50,000 | 1.00 | Total Function 1111: | 49,471 | 49,471 | 49,471 | 0.54 |
| | | | | 280 - Expanded Reading Opportunities Grant | | | | |
| | | | | 1271 - Remediation | | | | |
| 25,283 | 313 | - | | 01XX - Other Salaries | - | - | - | |
| 5,692 | 79 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 4,465 | - | | 03XX - Purchased Services | - | - | - | |
| 7,428 | 33,329 | - | | 04XX - Supplies & Materials | - | - | - | |
| 1,598 | 1,814 | - | | 06XX - Other Obiects | - | - | - | |
| 40,000 | 40,000 | - | | Total Function 1271: | - | - | - | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 67,906 | 64,418 | 69,332 | 2.75 | 0112 - Classified Salaries | 72,859 | 72,859 | 72,859 | 2.75 |
| 5,271 | 1,997 | 2,029 | | 01XX - Other Salaries | 2,031 | 2,031 | 2,031 | |
| 49,354 | 45,085 | 52,089 | | 02XX - Associated Pavroll Cnsts | 53,107 | 53,107 | 53,107 | |
| 122,531 | 111,500 | 123,450 | 2.75 | 03XX - Purchased Services | 5,156 | 5,156 | 5,156 | |
| | | | | Total Function 3100: | 133,153 | 133,153 | 133,153 | 2.75 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 88,925 | 70,013 | 79,085 | 0.60 | 0111 - Licensed Salaries | 34,254 | 34,254 | 34,254 | 0.60 |
| - | - | - | 1.00 | 0112 - Classified Salaries | 12,695 | 12,695 | 12,695 | 1.00 |
| 871 | 28,670 | 10,105 | | 01XX - Other Salaries | 827 | 827 | 827 | |
| 40,419 | 35,704 | 57,285 | | 02XX - Associated Pavroll Costs | 34,560 | 34,560 | 34,560 | |
| 58 | 3,008 | 7,187 | | 03XX - Purchased Services | 13,668 | 13,668 | 13,668 | |
| 35,631 | 41,304 | 7,793 | | 04XX - Supplies & Materials | 2,500 | 2,500 | 2,500 | |
| 165,904 | 178,699 | 161,455 | 1.60 | Total Function 1272: | 98,504 | 98,504 | 98,504 | 1.60 |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 21,118 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| 107 | 2,104 | 47,762 | | 01XX - Other Salaries | - | - | - | |
| 12,756 | 439 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | - | | 03XX - Purchased Services | 2,500 | 2,500 | 2,500 | |
| 33,982 | 2,543 | 47,762 | | Total Function 2210: | 2,500 | 2,500 | 2,500 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 15,648 | 7,403 | - | | 01XX - Other Salaries | 2,500 | 2,500 | 2,500 | |
| 3,820 | 1,507 | - | | 02XX - Associated Pavroll Costs | 581 | 581 | 581 | |
| 687 | 15,010 | 3,000 | | 03XX - Purchased Services | - | - | - | |
| 6,543 | 516 | - | | 04XX - Supplies & Materials | - | - | - | |
| 2,386 | - | - | | 06XX - Other Objects | - | - | - | |
| 29,084 | 24,436 | 3,000 | | Total Function 2240: | 3,081 | 3,081 | 3,081 | |
| | | | | 3390 - Oth Community Services | | | | |
| 51 | - | 2,720 | | 01XX - Other Salaries | - | - | - | |
| 10 | - | 1,280 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 1,218 | - | 3,000 | | 03XX - Purchased Services | - | - | - | |
| 2,485 | 4,358 | 5,000 | | 04XX - Supplies & Materials | 3,407 | 3,407 | 3,407 | |
| 3,765 | 4,358 | 12,000 | | Total Function 3390: | 3,407 | 3,407 | 3,407 | |
| 232,734 | 210,035 | 224,217 | 1.60 | Total Fund 201+202: | 107,492 | 107,492 | 107,492 | 1.60 |
| | | | | 204+205 - School Improvement Fund | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 3,356 | 3,937 | 18,464 | | 01XX - Other Salaries | - | - | - | |
| 816 | 615 | 4,135 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 31,739 | 17,721 | 5,000 | | 04XX - Supplies & Materials | - | - | - | |
| 35,911 | 22,273 | 27,599 | | Total Function 1272: | - | - | - | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| - | 15 | - | | 03XX - Purchased Services | - | - | - | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 3,099 | 3,100 | - | | 01XX - Other Salaries | - | - | - | |
| 902 | 834 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 21,409 | 569 | - | | 03XX - Purchased Services | - | - | - | |
| - | 171 | - | | 04XX - Supplies & Materials | - | - | - | |
| 25,410 | 4,674 | - | | Total Function 2240: | - | - | - | |
| 61,321 | 26,962 | 27,599 | | Total Fund 204+205: | - | - | - | |
| | | | | 218+219 - IDEA B | | | | |
| | | | | 1250 - Less Restrictive Programs | | | | |
| - | - | - | | 0112 - Classified Salaries | 21,534 | 21,534 | 21,534 | 0.75 |
| - | - | - | | 02XX - Associated Pavroll Costs | 15,352 | 15,352 | 15,352 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | | Total Function 1250: | 37,869 | 37,869 | 37,869 | 0.75 |
| | | | | 234 - SIG Cohort | | | | |
| | | | | 1272 - Title IA/D | | | | |
| - | - | - | 1.00 | 0111 - Licensed Salaries | 60,185 | 60,185 | 60,185 | 1.00 |
| - | - | - | | 01XX - Other Salaries | 113,345 | 113,345 | 113,345 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 54,095 | 54,095 | 54,095 | |
| - | - | - | 1.00 | 03XX - Purchased Services | 34,970 | 34,970 | 34,970 | 1.00 |
| - | - | - | | Total Function 1272: | 262,595 | 262,595 | 262,595 | 1.00 |
| | | | | 2110 - Attendance / Social Work | | | | |
| - | - | 1,063 | | 0111 - Licensed Salaries | - | - | - | |
| - | - | 312 | 1.00 | 0112 - Classified Salaries | - | - | - | |
| - | - | 2,430 | 1.00 | 0113 - Administrators Salaries | - | - | - | |
| - | - | 36,906 | | 01XX - Other Salaries | - | - | - | |
| - | - | 12,861 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 41,754 | | 03XX - Purchased Services | - | - | - | |
| - | - | 4,675 | | 04XX - Supplies & Materials | - | - | - | |
| - | - | 100,000 | 2.00 | Total Function 2110: | - | - | - | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| - | - | - | | 0113 - Administrators Salaries | 105,079 | 105,079 | 105,079 | 1.00 |
| - | - | - | | 01XX - Other Salaries | 44,748 | 44,748 | 44,748 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 62,463 | 62,463 | 62,463 | |
| - | - | - | | 03XX - Purchased Services | 18,700 | 18,700 | 18,700 | |
| - | - | - | | 04XX - Supplies & Materials | 17,000 | 17,000 | 17,000 | |
| - | - | - | | Total Function 2210: | 247,990 | 247,990 | 247,990 | 1.00 |
| | | | | 2240 - Instructional Staff Development | | | | |
| - | - | - | | 03XX - Purchased Services | 49,425 | 49,425 | 49,425 | |
| - | - | - | | 04XX - Supplies & Materials | 3,500 | 3,500 | 3,500 | |
| - | - | - | | Total Function 2240: | 52,925 | 52,925 | 52,925 | |
| | | | | 3390 - Oth Community Services | | | | |
| - | - | - | | 0112 - Classified Salaries | 26,004 | 26,004 | 26,004 | 1.00 |
| - | - | - | | 02XX - Associated Pavroll Costs | 17,465 | 17,465 | 17,465 | |
| - | - | - | | 03XX - Purchased Services | 1,875 | 1,875 | 1,875 | |
| - | - | - | | 04XX - Supplies & Materials | 8,000 | 8,000 | 8,000 | |
| - | - | - | | Total Function 3390: | 53,344 | 53,344 | 53,344 | 1.00 |
| - | - | 100,000 | 3.00 | Total Fund 234: | 616,854 | 616,854 | 616,854 | 3.00 |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1113 - Elem Extra-Curricular | | | | |
| - | 392 | - | | 03XX - Purchased Services | - | - | - | |
| 5,817 | 1,556 | 24,334 | | 04XX - Supplies & Materials | 3,000 | 3,000 | 3,000 | |
| 5,817 | 1,948 | 24,334 | | Total Function 1113: | 3,000 | 3,000 | 3,000 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 627 | 3,714 | 1,589 | | 04XX - Supplies & Materials | 2,260 | 2,260 | 2,260 | |
| | | | | 262 - Reynolds Education Foundation | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 836 | 250 | - | | 04XX - Supplies & Materials | - | - | - | |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 280 - Expanded Reading Opportunities Grant | | | | |
| | | | | 1271 - Remediation | | | | |
| 18,992 | 4,711 | - | | 01XX - Other Salaries | - | - | - | |
| 4,665 | 663 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 820 | - | - | | 03XX - Purchased Services | - | - | - | |
| 13,926 | 32,812 | - | | 04XX - Supplies & Materials | - | - | - | |
| 1,598 | 1,814 | - | | 06XX - Other Objects | - | - | - | |
| 40,000 | 40,000 | - | | Total Function 1271: | - | - | - | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 50,655 | 55,051 | 56,265 | 2.31 | 0112 - Classified Salaries | 70,051 | 70,051 | 70,051 | 2.75 |
| 3,238 | 1,904 | 1,453 | | 01XX - Other Salaries | 1,453 | 1,453 | 1,453 | |
| 40,769 | 37,575 | 47,073 | | 02XX - Associated Pavroll Costs | 50,322 | 50,322 | 50,322 | |
| - | - | - | | 03XX - Purchased Services | 5,156 | 5,156 | 5,156 | |
| 94,661 | 94,531 | 104,791 | 2.31 | Total Function 3100: | 126,982 | 126,982 | 126,982 | 2.75 |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 58 | 58 | 58 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 12 | 12 | 12 | |
| - | - | - | | 03XX - Purchased Services | 51,779 | 51,779 | 51,779 | |
| - | - | - | | 04XX - Supplies & Materials | 346 | 346 | 346 | |
| - | - | - | | 05XX - Capital Outlay | 51,542 | 51,542 | 51,542 | |
| - | - | - | | 06XX - Other Objects | 6,420 | 6,420 | 6,420 | |
| - | - | - | | Total Function 4152: | 110,157 | 110,157 | 110,157 | |
| 3,073,927 | 3,403,679 | 3,835,090 | 44.66 | Total Center 013: | 4,417,975 | 4,417,975 | 4,450,185 | 43.63 |

**Requirements by Location
014 - Sweetbriar Elementary
Center Total: \$3,796,336**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | Center - Object | | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted |
|---|--------------------|--------------------|-----------------|---------------------------------|---------------------|---------------------|------------------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ FTE |
| 100 - General Fund | | | | | | | |
| 1111 - Primary Programs K-5 | | | | | | | |
| 889,536 | 938,281 | 973,436 | 15.50 | 0111 - Licensed Salaries | 1,031,465 | 1,031,465 | 1,031,465 15.50 |
| - | - | 10,000 | 0.78 | 0112 - Classified Salaries | - | - | - 0.78 |
| 48,012 | 45,820 | 58,644 | | 01XX - Other Salaries | 7,679 | 7,679 | 33,179 |
| 431,336 | 478,980 | 462,099 | | 02XX - Associated Pavroll Costs | 486,563 | 486,563 | 492,777 |
| 25 | 525 | 2,145 | | 03XX - Purchased Services | 48,004 | 48,004 | 48,004 |
| 25,508 | 25,994 | 37,950 | | 04XX - Supplies & Materials | 36,100 | 36,100 | 36,100 |
| 1,394,417 | 1,489,600 | 1,544,274 | 16.28 | Total Function 1111: | 1,609,811 | 1,609,811 | 1,641,525 16.28 |
| 1224 - Life Skills | | | | | | | |
| 125,109 | 138,757 | 143,108 | 2.00 | 0111 - Licensed Salaries | 153,441 | 153,441 | 153,441 2.00 |
| 153,386 | 126,916 | 108,510 | 3.91 | 0112 - Classified Salaries | 134,592 | 134,592 | 134,592 4.69 |
| 8,079 | 5,214 | 20,988 | | 01XX - Other Salaries | 7,960 | 7,960 | - |
| 182,822 | 155,925 | 157,984 | | 02XX - Associated Pavroll Costs | 167,401 | 167,401 | 167,401 |
| - | - | - | | 03XX - Purchased Services | 9,628 | 9,628 | 9,628 |
| - | - | 280 | | 04XX - Supplies & Materials | 1,000 | 1,000 | 1,000 |
| 469,397 | 426,812 | 430,871 | 5.91 | Total Function 1224: | 474,022 | 474,022 | 474,022 6.69 |
| 1250 - Less Restrictive Programs | | | | | | | |
| 42,683 | 35,253 | 61,699 | 1.00 | 0111 - Licensed Salaries | 64,606 | 64,606 | 64,606 1.00 |
| 30,568 | 22,143 | 21,012 | 0.75 | 0112 - Classified Salaries | 21,534 | 21,534 | 21,534 0.75 |
| 4,230 | 1,114 | 3,378 | | 01XX - Other Salaries | 2,481 | 2,481 | 2,481 |
| 41,651 | 31,150 | 40,484 | | 02XX - Associated Pavroll Costs | 45,686 | 45,686 | 45,686 |
| - | - | - | | 03XX - Purchased Services | 2,938 | 2,938 | 2,938 |
| - | - | 100 | | 04XX - Supplies & Materials | 100 | 100 | 100 |
| 119,132 | 89,660 | 126,673 | 1.75 | Total Function 1250: | 137,345 | 137,345 | 137,345 1.75 |
| 1270 - Educationally Disadvantaged | | | | | | | |
| - | 5,715 | 11,800 | | 01XX - Other Salaries | - | - | - |
| - | 1,659 | 2,644 | | 02XX - Associated Pavroll Costs | - | - | - |
| - | 1,054 | 1,000 | | 04XX - Supplies & Materials | - | - | - |
| - | 8,428 | 15,444 | | Total Function 1270: | - | - | - |
| 1291 - English Language Learners Instruction | | | | | | | |
| 30,707 | 102,095 | 209,876 | 2.88 | 0111 - Licensed Salaries | 212,008 | 212,008 | 212,008 2.88 |
| 769 | 2,184 | 3,969 | | 01XX - Other Salaries | 1,662 | 1,662 | 1,662 |
| 15,691 | 52,133 | 74,087 | | 02XX - Associated Pavroll Costs | 96,194 | 96,194 | 96,194 |
| - | - | - | | 03XX - Purchased Services | 8,625 | 8,625 | 8,625 |
| 47,166 | 156,412 | 287,932 | 2.88 | Total Function 1291: | 318,489 | 318,489 | 318,489 2.88 |
| 2120 - Guidance Services | | | | | | | |
| 67,305 | 69,906 | 73,607 | 1.00 | 0111 - Licensed Salaries | 75,747 | 75,747 | 75,747 1.00 |
| - | - | 437 | | 01XX - Other Salaries | - | - | - |
| 31,914 | 33,185 | 30,610 | | 02XX - Associated Pavroll Costs | 31,194 | 31,194 | 31,194 |
| - | - | 100 | | 04XX - Supplies & Materials | 100 | 100 | 100 |
| 99,219 | 103,091 | 104,754 | 1.00 | Total Function 2120: | 107,041 | 107,041 | 107,041 1.00 |
| 2122 - Positive Behavior Supports | | | | | | | |
| - | 429 | 2,497 | | 01XX - Other Salaries | 2,500 | 2,500 | 2,500 |
| - | 68 | 113 | | 02XX - Associated Pavroll Costs | 581 | 581 | 581 |
| 608 | - | - | | 03XX - Purchased Services | - | - | - |
| 93 | 64 | 754 | | 04XX - Supplies & Materials | 200 | 200 | 200 |
| 700 | 561 | 3,364 | | Total Function 2122: | 3,281 | 3,281 | 3,281 |
| 2130 - Health Services | | | | | | | |
| - | - | 3,821 | | 01XX - Other Salaries | 4,000 | 4,000 | 4,000 |
| - | - | 1,976 | | 02XX - Associated Pavroll Costs | 930 | 930 | 930 |
| - | - | 5,797 | | Total Function 2130: | 4,930 | 4,930 | 4,930 |
| 2140 - Psychological Services | | | | | | | |
| 23,703 | 21,372 | 14,183 | 0.30 | 0111 - Licensed Salaries | 15,092 | 15,092 | 15,092 0.30 |
| - | - | 310 | | 01XX - Other Salaries | 325 | 325 | 325 |
| 11,861 | 10,537 | 4,091 | | 02XX - Associated Pavroll Costs | 7,737 | 7,737 | 7,737 |
| 35,564 | 31,910 | 18,584 | 0.30 | Total Function 2140: | 23,154 | 23,154 | 23,154 0.30 |
| 2150 - Speech Pathologist | | | | | | | |
| 63,759 | 57,155 | 57,044 | 0.80 | 0111 - Licensed Salaries | 58,470 | 58,470 | 58,470 0.80 |
| - | - | 1,257 | | 01XX - Other Salaries | 1,257 | 1,257 | 1,257 |
| 28,586 | 24,555 | 23,420 | | 02XX - Associated Pavroll Costs | 27,543 | 27,543 | 27,543 |
| - | - | 100 | | 04XX - Supplies & Materials | - | - | - |
| 92,345 | 81,711 | 81,821 | 0.80 | Total Function 2150: | 87,270 | 87,270 | 87,270 0.80 |
| 2220 - Educational Media Services | | | | | | | |
| 20,392 | 21,364 | 21,010 | 0.75 | 0112 - Classified Salaries | 21,534 | 21,534 | 21,534 0.75 |
| 1,834 | 2,090 | 1,779 | | 01XX - Other Salaries | 589 | 589 | 589 |
| 19,362 | 18,757 | 20,663 | | 02XX - Associated Pavroll Costs | 16,507 | 16,507 | 16,507 |
| - | - | 1,096 | | 03XX - Purchased Services | 1,406 | 1,406 | 1,406 |
| 41,589 | 42,211 | 44,548 | 0.75 | Total Function 2220: | 40,036 | 40,036 | 40,036 0.75 |
| 2240 - Instructional Staff Development | | | | | | | |
| 438 | 36 | 2,095 | | 01XX - Other Salaries | 2,430 | 2,430 | 2,430 |
| 84 | 3 | 136 | | 02XX - Associated Pavroll Costs | 565 | 565 | 565 |
| 2,644 | 168 | 700 | | 03XX - Purchased Services | - | - | - |
| - | - | 1,000 | | 04XX - Supplies & Materials | 1,000 | 1,000 | 1,000 |
| 3,166 | 207 | 3,931 | | Total Function 2240: | 3,995 | 3,995 | 3,995 |
| 2410 - Building Administration | | | | | | | |
| 79,727 | 89,543 | 94,308 | 3.38 | 0112 - Classified Salaries | 97,180 | 97,180 | 97,180 3.38 |
| 96,212 | 98,007 | 102,380 | 1.00 | 0113 - Administrators Salaries | 107,038 | 107,038 | 107,038 1.00 |
| 10,179 | 4,983 | 12,365 | | 01XX - Other Salaries | 14,523 | 14,523 | 14,523 |
| 98,813 | 103,982 | 100,036 | | 02XX - Associated Pavroll Costs | 121,234 | 121,234 | 121,234 |
| 35 | 188 | 1,394 | | 03XX - Purchased Services | 1,700 | 1,700 | 1,700 |
| 757 | 2,054 | 1,766 | | 04XX - Supplies & Materials | 1,500 | 1,500 | 1,500 |
| - | - | 50 | | 06XX - Other Obiects | - | - | - |
| 285,723 | 298,757 | 312,299 | 4.38 | Total Function 2410: | 343,175 | 343,175 | 343,175 4.38 |
| 2542 - Facilities Upkeep | | | | | | | |
| 71,531 | 67,541 | 81,952 | 2.00 | 0112 - Classified Salaries | 85,301 | 85,301 | 85,301 2.00 |
| 2,014 | 3,952 | 1,838 | | 01XX - Other Salaries | - | - | - |
| 41,424 | 45,562 | 46,820 | | 02XX - Associated Pavroll Costs | 50,429 | 50,429 | 50,429 |
| 114,969 | 117,055 | 130,610 | 2.00 | Total Function 2542: | 135,730 | 135,730 | 135,730 2.00 |
| 2545 - Building Fixed Costs | | | | | | | |
| 91,610 | 104,043 | 102,261 | | 03XX - Purchased Services | 102,261 | 102,261 | 108,261 |
| 2550 - Transportation | | | | | | | |
| - | 2,760 | 7,125 | | 03XX - Purchased Services | 220 | 220 | 220 |
| 2,794,997 | 2,953,216 | 3,220,287 | 36.04 | Total Fund 100: | 3,390,760 | 3,390,760 | 3,428,474 36.82 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 60,882 | 66,099 | 44,449 | 0.55 | 0111 - Licensed Salaries | 40,527 | 40,527 | 40,527 | 0.55 |
| 13,066 | 2,931 | (386) | | 01XX - Other Salaries | - | - | - | |
| 30,896 | 31,077 | 30,562 | | 02XX - Associated Pavroll Costs | 21,345 | 21,345 | 21,345 | |
| 551 | - | 386 | | 03XX - Purchased Services | 1,664 | 1,664 | 1,664 | |
| 29,201 | 22,369 | 7,638 | | 04XX - Supplies & Materials | 1,000 | 1,000 | 1,000 | |
| 134,596 | 122,476 | 82,649 | 0.55 | Total Function 1272: | 64,536 | 64,536 | 64,536 | 0.55 |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 21,377 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| - | 4,027 | 3,243 | | 01XX - Other Salaries | - | - | - | |
| 12,867 | 1,779 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 3,756 | | 03XX - Purchased Services | 1,000 | 1,000 | 1,000 | |
| 34,243 | 4,813 | 6,999 | | Total Function 2210: | 1,000 | 1,000 | 1,000 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 4,116 | 6,641 | - | | 01XX - Other Salaries | - | - | - | |
| 775 | 1,779 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 11,231 | - | | 03XX - Purchased Services | 1,000 | 1,000 | 1,000 | |
| 92 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| 4,982 | 19,651 | - | | Total Function 2240: | 1,000 | 1,000 | 1,000 | |
| | | | | 3390 - Oth Community Services | | | | |
| 454 | 1 | - | | 01XX - Other Salaries | - | - | - | |
| 120 | 0 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 39 | - | | 03XX - Purchased Services | - | - | - | |
| 6,845 | 2,274 | 1,996 | | 04XX - Supplies & Materials | 1,611 | 1,611 | 1,611 | |
| 7,419 | 2,314 | 1,996 | | Total Function 3390: | 1,611 | 1,611 | 1,611 | |
| 181,240 | 149,254 | 91,644 | 0.55 | Total Fund 201+202: | 68,147 | 68,147 | 68,147 | 0.55 |
| | | | | 218+219 - IDEA B | | | | |
| | | | | 1224 - Life Skills | | | | |
| - | - | - | 1.56 | 0112 - Classified Salaries | 16,676 | 16,676 | 16,676 | 0.78 |
| - | - | - | | 02XX - Associated Pavroll Costs | 14,276 | 14,276 | 14,276 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | 1.56 | Total Function 1224: | 31,935 | 31,935 | 31,935 | 0.78 |
| | | | | 1250 - Less Restrictive Programs | | | | |
| - | - | - | | 0112 - Classified Salaries | 18,051 | 18,051 | 18,051 | 0.75 |
| - | - | - | | 02XX - Associated Pavroll Costs | 14,546 | 14,546 | 14,546 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | | Total Function 1250: | 33,580 | 33,580 | 33,580 | 0.75 |
| - | - | - | 1.56 | Total Fund 218+219: | 65,515 | 65,515 | 65,515 | 1.53 |
| | | | | 256 - Other Contracts & Grants | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 2,500 | - | 1,250 | | 04XX - Supplies & Materials | 1,250 | 1,250 | 1,250 | |
| - | 5,764 | 3,851 | | 3300 - Community Services | | | | |
| - | 539 | 2,375 | | 01XX - Other Salaries | 5,044 | 5,044 | 5,044 | |
| - | 6,303 | 6,226 | | 02XX - Associated Pavroll Costs | 1,173 | 1,173 | 1,173 | |
| 2,500 | 6,303 | 7,476 | | Total Function 3300: | 6,217 | 6,217 | 6,217 | |
| | | | | Total Fund 256: | 7,467 | 7,467 | 7,467 | |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1113 - Elem Extra-Curricular | | | | |
| 13,403 | 12,015 | 20,998 | | 04XX - Supplies & Materials | 20,998 | 20,998 | 20,998 | |
| 50 | 365 | - | | 06XX - Other Objects | - | - | - | |
| 13,453 | 12,381 | 20,998 | | Total Function 1113: | 20,998 | 20,998 | 20,998 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 18 | 61 | 991 | | 04XX - Supplies & Materials | 1,512 | 1,512 | 1,512 | |
| | | | | 262 - Reynolds Education Foundation | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 475 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 45,337 | 52,733 | 50,319 | 1.94 | 0112 - Classified Salaries | 52,526 | 52,526 | 52,526 | 1.94 |
| 3,703 | 3,289 | 2,415 | | 01XX - Other Salaries | 1,472 | 1,472 | 1,472 | |
| 36,907 | 37,841 | 35,924 | | 02XX - Associated Pavroll Costs | 36,435 | 36,435 | 36,435 | |
| - | - | - | | 03XX - Purchased Services | 3,633 | 3,633 | 3,633 | |
| 85,947 | 93,863 | 88,658 | 1.94 | Total Function 3100: | 94,066 | 94,066 | 94,066 | 1.94 |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 58 | 58 | 58 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 12 | 12 | 12 | |
| - | - | - | | 03XX - Purchased Services | 51,779 | 51,779 | 51,779 | |
| - | - | - | | 04XX - Supplies & Materials | 346 | 346 | 346 | |
| - | - | - | | 05XX - Capital Outlay | 51,542 | 51,542 | 51,542 | |
| - | - | - | | 06XX - Other Objects | 6,420 | 6,420 | 6,420 | |
| - | - | - | | Total Function 4152: | 110,157 | 110,157 | 110,157 | |
| 3,078,630 | 3,215,077 | 3,430,054 | 40.09 | Total Center 014: | 3,758,622 | 3,758,622 | 3,796,336 | 40.84 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 73,215 | 76,044 | 62,380 | 0.50 | 0111 - Licensed Salaries | 39,609 | 39,609 | 39,609 | 0.50 |
| - | - | - | 0.38 | 0112 - Classified Salaries | 6,748 | 6,748 | 6,748 | 0.38 |
| 4,460 | 1,160 | - | | 01XX - Other Salaries | - | - | - | |
| 33,605 | 34,452 | 32,339 | | 02XX - Associated Pavroll Costs | 27,056 | 27,056 | 27,056 | |
| - | - | - | | 03XX - Purchased Services | 2,198 | 2,198 | 2,198 | |
| 11,334 | 13,949 | 12,910 | | 04XX - Supplies & Materials | 2,500 | 2,500 | 2,500 | |
| 122,614 | 125,606 | 107,629 | 0.87 | Total Function 1272: | 78,111 | 78,111 | 78,111 | 0.87 |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 30,547 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| - | 2,655 | 1,657 | | 01XX - Other Salaries | - | - | - | |
| 15,282 | 301 | 325 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | - | | 03XX - Purchased Services | 2,000 | 2,000 | 2,000 | |
| 45,829 | 2,955 | 1,982 | | Total Function 2210: | 2,000 | 2,000 | 2,000 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 3,355 | - | - | | 01XX - Other Salaries | - | - | - | |
| 602 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 4,600 | 10,272 | | 03XX - Purchased Services | 2,000 | 2,000 | 2,000 | |
| 325 | - | - | | 06XX - Other Objects | - | - | - | |
| 4,282 | 4,600 | 10,272 | | Total Function 2240: | 2,000 | 2,000 | 2,000 | |
| | | | | 3390 - Oth Community Services | | | | |
| 105 | 150 | - | | 01XX - Other Salaries | - | - | - | |
| 30 | 13 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 2,649 | 1,177 | 2,165 | | 04XX - Supplies & Materials | 2,165 | 2,165 | 2,165 | |
| 2,785 | 1,339 | 2,165 | | Total Function 3390: | 2,165 | 2,165 | 2,165 | |
| 175,510 | 134,500 | 122,048 | 0.87 | Total Fund 201+202: | 84,276 | 84,276 | 84,276 | 0.87 |
| | | | | 218+219 - IDEA B | | | | |
| | | | | 1220 - Restrictive Programs | | | | |
| - | - | - | 0.78 | 0112 - Classified Salaries | - | - | - | |
| | | | | 1250 - Less Restrictive Programs | | | | |
| - | - | - | 0.75 | 0112 - Classified Salaries | 21,534 | 21,534 | 21,534 | 0.75 |
| - | - | - | | 02XX - Associated Pavroll Costs | 15,352 | 15,352 | 15,352 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | 0.75 | Total Function 1250: | 37,869 | 37,869 | 37,869 | 0.75 |
| - | - | - | 1.53 | Total Fund 218+219: | 37,869 | 37,869 | 37,869 | 0.75 |
| | | | | 256 - Other Contracts & Grants | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| - | 26,336 | 25,000 | | 04XX - Supplies & Materials | 25,000 | 25,000 | 25,000 | |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1113 - Elem Extra-Curricular | | | | |
| 5,393 | 2,112 | 11,538 | | 04XX - Supplies & Materials | 11,538 | 11,538 | 11,538 | |
| - | 226 | - | | 06XX - Other Objects | - | - | - | |
| 5,393 | 2,338 | 11,538 | | Total Function 1113: | 11,538 | 11,538 | 11,538 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 1,149 | 1,590 | 4,642 | | 04XX - Supplies & Materials | 5,773 | 5,773 | 5,773 | |
| | | | | 262 - Reynolds Education Foundation | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| - | 250 | - | | 04XX - Supplies & Materials | - | - | - | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 46,354 | 42,737 | 48,063 | 2.06 | 0112 - Classified Salaries | 52,083 | 52,083 | 52,083 | 2.06 |
| 3,159 | 1,888 | 1,192 | | 01XX - Other Salaries | 1,192 | 1,192 | 1,192 | |
| 33,315 | 28,476 | 34,576 | | 02XX - Associated Pavroll Costs | 35,533 | 35,533 | 35,533 | |
| - | - | - | | 03XX - Purchased Services | 3,867 | 3,867 | 3,867 | |
| 82,828 | 73,100 | 83,831 | 2.06 | Total Function 3100: | 92,675 | 92,675 | 92,675 | 2.06 |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 3,500 | 3,500 | 3,500 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 814 | 814 | 814 | |
| - | - | - | | 03XX - Purchased Services | 1,626,025 | 1,626,025 | 1,626,025 | |
| - | - | - | | 04XX - Supplies & Materials | 155,335 | 155,335 | 155,335 | |
| - | - | - | | 05XX - Capital Outlav | 3,717,006 | 3,717,006 | 3,717,006 | |
| - | - | - | | 06XX - Other Objects | 207,410 | 207,410 | 207,410 | |
| | | | | Total Function 4152: | 5,710,090 | 5,710,090 | 5,710,090 | |
| 2,837,040 | 3,097,196 | 3,339,712 | 38.98 | Total Center 015: | 9,324,328 | 9,324,328 | 9,356,561 | 40.18 |

**Requirements by Location
016 - Wilkes Elementary
Center Total: \$9,866,877**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| | | | | 100 - General Fund | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 1,077,787 | 1,085,370 | 1,136,103 | 18.25 | 0111 - Licensed Salaries | 1,179,887 | 1,179,887 | 1,179,887 | 18.25 |
| - | - | 11,000 | 0.78 | 0112 - Classified Salaries | - | - | - | 0.78 |
| 39,871 | 37,991 | 70,514 | | 01XX - Other Salaries | 30,229 | 30,229 | 55,729 | |
| 544,717 | 568,263 | 586,025 | | 02XX - Associated Pavroll Costs | 568,229 | 568,229 | 574,443 | |
| 21,770 | 136 | 4,263 | | 03XX - Purchased Services | 59,831 | 59,831 | 59,831 | |
| 27,520 | 37,480 | 48,920 | | 04XX - Supplies & Materials | 46,350 | 46,350 | 46,350 | |
| 1,711,665 | 1,729,240 | 1,856,825 | 19.03 | Total Function 1111: | 1,884,526 | 1,884,526 | 1,916,240 | 19.03 |
| | | | | 1250 - Less Restrictive Programs | | | | |
| 39,744 | 46,271 | 47,998 | 1.00 | 0111 - Licensed Salaries | 51,099 | 51,099 | 51,099 | 1.00 |
| 18,732 | 40,181 | 41,322 | 1.50 | 0112 - Classified Salaries | 21,534 | 21,534 | 21,534 | 0.75 |
| 2,198 | 2,538 | 3,766 | | 01XX - Other Salaries | 1,918 | 1,918 | 1,918 | |
| 34,991 | 53,392 | 60,153 | | 02XX - Associated Pavroll Costs | 42,553 | 42,553 | 42,553 | |
| - | - | - | | 03XX - Purchased Services | 2,983 | 2,983 | 2,983 | |
| - | - | 100 | | 04XX - Supplies & Materials | 100 | 100 | 100 | |
| 95,665 | 142,383 | 153,339 | 2.50 | Total Function 1250: | 120,187 | 120,187 | 120,187 | 1.75 |
| | | | | 1291 - English Language Learners Instruction | | | | |
| 196,585 | 251,633 | 297,198 | 5.00 | 0111 - Licensed Salaries | 320,364 | 320,364 | 320,364 | 5.00 |
| 2,818 | 1,915 | 2,496 | | 01XX - Other Salaries | 1,000 | 1,000 | 1,000 | |
| 95,599 | 117,093 | 124,630 | | 02XX - Associated Pavroll Costs | 146,843 | 146,843 | 146,843 | |
| - | - | - | | 03XX - Purchased Services | 15,000 | 15,000 | 15,000 | |
| 295,002 | 370,641 | 424,324 | 5.00 | Total Function 1291: | 483,207 | 483,207 | 483,207 | 5.00 |
| | | | | 2120 - Guidance Services | | | | |
| 46,644 | 51,400 | 54,512 | 1.00 | 0111 - Licensed Salaries | 58,009 | 58,009 | 58,009 | 1.00 |
| 171 | - | 437 | | 01XX - Other Salaries | - | - | - | |
| 23,090 | 24,793 | 23,119 | | 02XX - Associated Pavroll Costs | 27,261 | 27,261 | 27,261 | |
| - | - | 100 | | 04XX - Supplies & Materials | 100 | 100 | 100 | |
| 69,904 | 76,193 | 78,168 | 1.00 | Total Function 2120: | 85,370 | 85,370 | 85,370 | 1.00 |
| | | | | 2122 - Positive Behavior Supports | | | | |
| 590 | 131 | 2,663 | | 01XX - Other Salaries | 2,750 | 2,750 | 2,750 | |
| 125 | 34 | 201 | | 02XX - Associated Pavroll Costs | 640 | 640 | 640 | |
| 878 | - | - | | 03XX - Purchased Services | - | - | - | |
| 310 | 142 | 754 | | 04XX - Supplies & Materials | 200 | 200 | 200 | |
| 1,902 | 307 | 3,618 | | Total Function 2122: | 3,590 | 3,590 | 3,590 | |
| | | | | 2130 - Health Services | | | | |
| - | - | 3,524 | | 01XX - Other Salaries | 4,000 | 4,000 | 4,000 | |
| - | - | 1,909 | | 02XX - Associated Pavroll Costs | 930 | 930 | 930 | |
| - | - | 5,433 | | Total Function 2130: | 4,930 | 4,930 | 4,930 | |
| | | | | 2140 - Psychological Services | | | | |
| 33,653 | 16,188 | 22,184 | 0.40 | 0111 - Licensed Salaries | 23,627 | 23,627 | 23,627 | 0.40 |
| - | - | 489 | | 01XX - Other Salaries | 508 | 508 | 508 | |
| 16,339 | 9,109 | 8,788 | | 02XX - Associated Pavroll Costs | 11,111 | 11,111 | 11,111 | |
| 49,991 | 25,297 | 31,461 | 0.40 | Total Function 2140: | 35,246 | 35,246 | 35,246 | 0.40 |
| | | | | 2150 - Speech Pathologist | | | | |
| 43,609 | 46,400 | 40,539 | 0.60 | 0111 - Licensed Salaries | 42,301 | 42,301 | 42,301 | 0.60 |
| - | - | 901 | | 01XX - Other Salaries | 910 | 910 | 910 | |
| 19,424 | 20,371 | 21,882 | | 02XX - Associated Pavroll Costs | 18,219 | 18,219 | 18,219 | |
| - | - | 60 | | 04XX - Supplies & Materials | - | - | - | |
| 63,033 | 66,771 | 63,382 | 0.60 | Total Function 2150: | 61,430 | 61,430 | 61,430 | 0.60 |
| | | | | 2220 - Educational Media Services | | | | |
| 20,694 | 21,680 | 21,010 | 0.75 | 0112 - Classified Salaries | 21,534 | 21,534 | 21,534 | 0.75 |
| 2,082 | 2,204 | 1,714 | | 01XX - Other Salaries | 589 | 589 | 589 | |
| 15,876 | 14,509 | 13,295 | | 02XX - Associated Pavroll Costs | 16,507 | 16,507 | 16,507 | |
| - | - | 1,180 | | 03XX - Purchased Services | 1,406 | 1,406 | 1,406 | |
| 38,652 | 38,393 | 37,200 | 0.75 | Total Function 2220: | 40,036 | 40,036 | 40,036 | 0.75 |
| | | | | 2240 - Instructional Staff Development | | | | |
| - | 129 | 5,380 | | 01XX - Other Salaries | 5,200 | 5,200 | 5,200 | |
| - | 15 | 360 | | 02XX - Associated Pavroll Costs | 1,209 | 1,209 | 1,209 | |
| - | - | 9,000 | | 03XX - Purchased Services | 10,000 | 10,000 | 10,000 | |
| - | - | 480 | | 04XX - Supplies & Materials | 500 | 500 | 500 | |
| - | 144 | 15,220 | | Total Function 2240: | 16,909 | 16,909 | 16,909 | |
| | | | | 2410 - Building Administration | | | | |
| 87,991 | 91,796 | 86,495 | 3.56 | 0112 - Classified Salaries | 102,113 | 102,113 | 102,113 | 3.56 |
| 103,234 | 87,512 | 100,374 | 1.00 | 0113 - Administrators Salaries | 104,940 | 104,940 | 104,940 | 1.00 |
| 15,529 | 13,000 | 27,797 | | 01XX - Other Salaries | 21,811 | 21,811 | 21,811 | |
| 101,574 | 98,368 | 97,777 | | 02XX - Associated Pavroll Costs | 107,342 | 107,342 | 107,342 | |
| 204 | 1,115 | 797 | | 03XX - Purchased Services | 200 | 200 | 200 | |
| 1,655 | 3,630 | 10,300 | | 04XX - Supplies & Materials | 4,000 | 4,000 | 4,000 | |
| - | - | 100 | | 06XX - Other Obiects | 100 | 100 | 100 | |
| 310,187 | 295,420 | 323,640 | 4.56 | Total Function 2410: | 340,506 | 340,506 | 340,506 | 4.56 |
| | | | | 2542 - Facilities Upkeep | | | | |
| 74,801 | 64,096 | 76,675 | 2.00 | 0112 - Classified Salaries | 79,955 | 79,955 | 79,955 | 2.00 |
| 11,519 | 6,382 | 6,508 | | 01XX - Other Salaries | 1,216 | 1,216 | 1,216 | |
| 55,236 | 46,545 | 54,035 | | 02XX - Associated Pavroll Costs | 51,561 | 51,561 | 51,561 | |
| 141,556 | 117,024 | 137,218 | 2.00 | Total Function 2542: | 132,732 | 132,732 | 132,732 | 2.00 |
| | | | | 2545 - Building Fixed Costs | | | | |
| 66,899 | 67,548 | 93,733 | | 03XX - Purchased Services | 93,733 | 93,733 | 98,833 | |
| - | 164 | 300 | | 2550 - Transportation | | | | |
| 2,844,457 | 2,929,524 | 3,223,861 | 35.84 | 03XX - Purchased Services | 330 | 330 | 330 | |
| | | | | Total Fund 100: | 3,302,732 | 3,302,732 | 3,339,546 | 35.09 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 125,092 | 95,380 | 88,085 | 1.20 | 0111 - Licensed Salaries | 82,071 | 82,071 | 82,071 | 1.20 |
| - | 16,119 | - | | 0112 - Classified Salaries | - | - | - | |
| 14,219 | 14,915 | - | | 01XX - Other Salaries | - | - | - | |
| 63,466 | 69,388 | 58,123 | | 02XX - Associated Pavroll Costs | 38,560 | 38,560 | 38,560 | |
| 2,134 | 4,500 | 15,029 | | 03XX - Purchased Services | 3,589 | 3,589 | 3,589 | |
| 37,691 | 17,943 | 9,836 | | 04XX - Supplies & Materials | - | - | - | |
| 242,603 | 218,245 | 171,073 | 1.20 | Total Function 1272: | 124,220 | 124,220 | 124,220 | 1.20 |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 27,269 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| - | 1,801 | 1,666 | | 01XX - Other Salaries | - | - | - | |
| 12,582 | 406 | 164 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 380 | | 04XX - Supplies & Materials | - | - | - | |
| 39,851 | 2,207 | 2,210 | | Total Function 2210: | - | - | - | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 11,523 | 4,615 | - | | 01XX - Other Salaries | - | - | - | |
| 2,290 | 1,194 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 10,514 | 14,213 | 4,500 | | 03XX - Purchased Services | - | - | - | |
| 32 | 901 | - | | 04XX - Supplies & Materials | - | - | - | |
| 24,358 | 20,923 | 4,500 | | Total Function 2240: | - | - | - | |
| | | | | 3390 - Oth Community Services | | | | |
| 423 | 1,234 | 494 | | 01XX - Other Salaries | - | - | - | |
| 120 | 329 | 119 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 345 | 1,675 | 1,800 | | 03XX - Purchased Services | - | - | - | |
| 1,600 | 2,818 | 2,816 | | 04XX - Supplies & Materials | 3,028 | 3,028 | 3,028 | |
| 2,487 | 6,057 | 5,228 | | Total Function 3390: | 3,028 | 3,028 | 3,028 | |
| 309,299 | 247,431 | 183,011 | 1.20 | Total Fund 201+202: | 127,248 | 127,248 | 127,248 | 1.20 |
| | | | | 218+219 - IDEA B | | | | |
| | | | | 1250 - Less Restrictive Programs | | | | |
| - | - | - | | 0112 - Classified Salaries | 21,534 | 21,534 | 21,534 | 0.75 |
| - | - | - | | 02XX - Associated Pavroll Costs | 15,352 | 15,352 | 15,352 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | | Total Function 1250: | 37,869 | 37,869 | 37,869 | 0.75 |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1113 - Elem Extra-Curricular | | | | |
| 84 | - | - | | 03XX - Purchased Services | - | - | - | |
| 11,331 | 7,200 | 14,256 | | 04XX - Supplies & Materials | 14,256 | 14,256 | 14,256 | |
| - | 46 | - | | 06XX - Other Obiects | - | - | - | |
| 11,415 | 7,245 | 14,256 | | Total Function 1113: | 14,256 | 14,256 | 14,256 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 54 | - | - | | 03XX - Purchased Services | - | - | - | |
| 1,512 | 4,975 | 9,204 | | 04XX - Supplies & Materials | 7,414 | 7,414 | 7,414 | |
| 1,566 | 4,975 | 9,204 | | Total Function 1111: | 7,414 | 7,414 | 7,414 | |
| | | | | 262 - Reynolds Education Foundation | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 707 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 52,613 | 59,840 | 64,190 | 2.75 | 0112 - Classified Salaries | 67,456 | 67,456 | 67,456 | 2.75 |
| 2,625 | 2,360 | 1,064 | | 01XX - Other Salaries | 906 | 906 | 906 | |
| 42,977 | 45,768 | 49,309 | | 02XX - Associated Pavroll Costs | 49,167 | 49,167 | 49,167 | |
| - | - | - | | 03XX - Purchased Services | 5,156 | 5,156 | 5,156 | |
| 98,215 | 107,968 | 114,563 | 2.75 | Total Function 3100: | 122,685 | 122,685 | 122,685 | 2.75 |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 10,800 | 10,800 | 10,800 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 2,510 | 2,510 | 2,510 | |
| - | - | - | | 03XX - Purchased Services | 1,681,902 | 1,681,902 | 1,681,902 | |
| - | - | - | | 04XX - Supplies & Materials | 453,373 | 453,373 | 453,373 | |
| - | - | - | | 05XX - Capital Outlav | 3,802,798 | 3,802,798 | 3,802,798 | |
| - | - | - | | 06XX - Other Obiects | 266,476 | 266,476 | 266,476 | |
| - | - | - | | Total Function 4152: | 6,217,859 | 6,217,859 | 6,217,859 | |
| 3,265,659 | 3,297,143 | 3,544,895 | 39.79 | Total Center 016: | 9,830,063 | 9,830,063 | 9,866,877 | 39.79 |

Requirements by Location
017 - Alder Elementary
Center Total: \$4,545,412

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|--|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 100 - General Fund | | | | |
| | | | | <u>1111 - Primary Programs K-5</u> | | | | |
| 1,184,745 | 1,192,450 | 1,174,311 | 21.08 | 0111 - Licensed Salaries | 1,214,810 | 1,214,810 | 1,214,810 | 20.08 |
| - | - | 10,000 | 0.78 | 0112 - Classified Salaries | - | - | - | 0.78 |
| 60,789 | 110,944 | 96,088 | | 01XX - Other Salaries | 36,182 | 36,182 | 61,682 | |
| 581,326 | 612,242 | 624,183 | | 02XX - Associated Pavroll Costs | 586,256 | 586,256 | 592,469 | |
| 8,770 | 284 | 9,342 | | 03XX - Purchased Services | 65,036 | 65,036 | 65,036 | |
| 35,932 | 24,940 | 47,330 | | 04XX - Supplies & Materials | 42,940 | 42,940 | 42,940 | |
| 1,871,563 | 1,940,860 | 1,961,254 | 21.86 | Total Function 1111: | 1,945,224 | 1,945,224 | 1,976,937 | 20.86 |
| | | | | <u>1220 - Restrictive Programs</u> | | | | |
| - | 48,385 | 50,382 | 1.00 | 0111 - Licensed Salaries | 53,738 | 53,738 | 53,738 | 1.00 |
| - | 12,617 | 31,330 | 1.56 | 0112 - Classified Salaries | 34,694 | 34,694 | 34,694 | 1.56 |
| - | - | 4,788 | | 01XX - Other Salaries | 1,156 | 1,156 | 1,156 | |
| - | 31,813 | 53,369 | | 02XX - Associated Pavroll Costs | 55,415 | 55,415 | 55,415 | |
| - | - | - | | 03XX - Purchased Services | 3,876 | 3,876 | 3,876 | |
| - | - | 250 | | 04XX - Supplies & Materials | 350 | 350 | 350 | |
| - | 92,814 | 140,119 | 2.56 | Total Function 1220: | 149,229 | 149,229 | 149,229 | 2.56 |
| | | | | <u>1250 - Less Restrictive Programs</u> | | | | |
| 46,907 | 78,111 | 77,565 | 1.00 | 0111 - Licensed Salaries | 79,504 | 79,504 | 79,504 | 1.00 |
| 20,155 | 42,114 | 38,014 | 1.50 | 0112 - Classified Salaries | 38,831 | 38,831 | 38,831 | 1.50 |
| 3,698 | 3,829 | 5,173 | | 01XX - Other Salaries | 2,802 | 2,802 | 2,802 | |
| 42,248 | 71,102 | 57,604 | | 02XX - Associated Pavroll Costs | 62,657 | 62,657 | 62,657 | |
| - | - | - | | 03XX - Purchased Services | 3,921 | 3,921 | 3,921 | |
| - | - | - | | 04XX - Supplies & Materials | 100 | 100 | 100 | |
| 113,008 | 195,156 | 178,356 | 2.50 | Total Function 1250: | 187,815 | 187,815 | 187,815 | 2.50 |
| | | | | <u>1291 - English Language Learners Instruction</u> | | | | |
| 214,446 | 285,889 | 466,317 | 7.00 | 0111 - Licensed Salaries | 462,020 | 462,020 | 462,020 | 7.00 |
| 4,014 | 8,654 | (3,360) | | 01XX - Other Salaries | - | - | - | |
| 94,937 | 139,277 | 169,912 | | 02XX - Associated Pavroll Costs | 212,104 | 212,104 | 212,104 | |
| - | - | 7,434 | | 03XX - Purchased Services | 21,000 | 21,000 | 21,000 | |
| 313,397 | 433,820 | 640,304 | 7.00 | Total Function 1291: | 695,124 | 695,124 | 695,124 | 7.00 |
| | | | | <u>2120 - Guidance Services</u> | | | | |
| 105,776 | 76,044 | 50,653 | 1.00 | 0111 - Licensed Salaries | 53,738 | 53,738 | 53,738 | 1.00 |
| 939 | - | 617 | | 01XX - Other Salaries | - | - | - | |
| 48,694 | 34,787 | 22,563 | | 02XX - Associated Pavroll Costs | 26,314 | 26,314 | 26,314 | |
| - | 31 | 100 | | 04XX - Supplies & Materials | 100 | 100 | 100 | |
| 155,410 | 110,862 | 73,933 | 1.00 | Total Function 2120: | 80,152 | 80,152 | 80,152 | 1.00 |
| | | | | <u>2122 - Positive Behavior Supports</u> | | | | |
| 605 | 171 | 2,497 | | 01XX - Other Salaries | 2,500 | 2,500 | 2,500 | |
| 174 | 13 | 113 | | 02XX - Associated Pavroll Costs | 581 | 581 | 581 | |
| 608 | - | - | | 03XX - Purchased Services | - | - | - | |
| 311 | 908 | 754 | | 04XX - Supplies & Materials | 200 | 200 | 200 | |
| 1,697 | 1,092 | 3,364 | | Total Function 2122: | 3,281 | 3,281 | 3,281 | |
| | | | | <u>2130 - Health Services</u> | | | | |
| - | - | 3,524 | | 01XX - Other Salaries | 4,000 | 4,000 | 4,000 | |
| - | - | 1,909 | | 02XX - Associated Pavroll Costs | 930 | 930 | 930 | |
| - | - | 5,433 | | Total Function 2130: | 4,930 | 4,930 | 4,930 | |
| | | | | <u>2140 - Psychological Services</u> | | | | |
| 23,101 | 31,062 | 33,276 | 0.60 | 0111 - Licensed Salaries | 35,441 | 35,441 | 35,441 | 0.60 |
| - | - | 733 | | 01XX - Other Salaries | 762 | 762 | 762 | |
| 9,700 | 14,233 | 13,090 | | 02XX - Associated Pavroll Costs | 16,667 | 16,667 | 16,667 | |
| 32,801 | 45,295 | 47,099 | 0.60 | Total Function 2140: | 52,870 | 52,870 | 52,870 | 0.60 |
| | | | | <u>2150 - Speech Pathologist</u> | | | | |
| 53,569 | 59,919 | 62,003 | 1.00 | 0111 - Licensed Salaries | 65,843 | 65,843 | 65,843 | 1.00 |
| - | - | 1,368 | | 01XX - Other Salaries | 1,416 | 1,416 | 1,416 | |
| 28,911 | 31,909 | 29,590 | | 02XX - Associated Pavroll Costs | 29,311 | 29,311 | 29,311 | |
| 82,480 | 91,828 | 92,961 | 1.00 | Total Function 2150: | 96,570 | 96,570 | 96,570 | 1.00 |
| | | | | <u>2220 - Educational Media Services</u> | | | | |
| 21,338 | 12,210 | 14,960 | 0.75 | 0112 - Classified Salaries | 17,297 | 17,297 | 17,297 | 0.75 |
| 2,404 | 712 | 948 | | 01XX - Other Salaries | 316 | 316 | 316 | |
| 16,161 | 9,477 | 3,766 | | 02XX - Associated Pavroll Costs | 14,483 | 14,483 | 14,483 | |
| - | - | 1,044 | | 03XX - Purchased Services | 1,406 | 1,406 | 1,406 | |
| 39,903 | 22,400 | 20,719 | 0.75 | Total Function 2220: | 33,502 | 33,502 | 33,502 | 0.75 |
| | | | | <u>2240 - Instructional Staff Development</u> | | | | |
| 110 | 510 | 6,441 | | 01XX - Other Salaries | 4,000 | 4,000 | 4,000 | |
| 33 | 134 | 291 | | 02XX - Associated Pavroll Costs | 930 | 930 | 930 | |
| 143 | 644 | 6,732 | | Total Function 2240: | 4,930 | 4,930 | 4,930 | |
| | | | | <u>2410 - Building Administration</u> | | | | |
| 77,595 | 78,069 | 87,643 | 3.34 | 0112 - Classified Salaries | 94,958 | 94,958 | 94,958 | 3.34 |
| 179,145 | 180,349 | 197,093 | 2.00 | 0113 - Administrators Salaries | 206,060 | 206,060 | 206,060 | 2.00 |
| 37,524 | 14,246 | 17,849 | | 01XX - Other Salaries | 20,404 | 20,404 | 20,404 | |
| 141,316 | 136,787 | 122,137 | | 02XX - Associated Pavroll Costs | 146,367 | 146,367 | 146,367 | |
| 1,128 | 65 | 2,030 | | 03XX - Purchased Services | 13,000 | 13,000 | 13,000 | |
| 3,549 | 4,077 | 5,500 | | 04XX - Supplies & Materials | 5,500 | 5,500 | 5,500 | |
| 440,256 | 413,594 | 432,253 | 5.34 | Total Function 2410: | 486,289 | 486,289 | 486,289 | 5.34 |
| | | | | <u>2542 - Facilities Upkeep</u> | | | | |
| 68,518 | 58,987 | 50,220 | 2.00 | 0112 - Classified Salaries | 94,016 | 94,016 | 94,016 | 2.00 |
| 9,327 | 5,799 | 8,609 | | 01XX - Other Salaries | 3,560 | 3,560 | 3,560 | |
| 52,398 | 37,277 | 29,354 | | 02XX - Associated Pavroll Costs | 53,496 | 53,496 | 53,496 | |
| 130,243 | 102,063 | 88,183 | 2.00 | Total Function 2542: | 151,072 | 151,072 | 151,072 | 2.00 |
| | | | | <u>2545 - Building Fixed Costs</u> | | | | |
| 76,459 | 89,618 | 88,694 | | 03XX - Purchased Services | 88,694 | 88,694 | 90,994 | |
| - | 4,209 | 300 | | <u>2550 - Transportation</u> | | | | |
| - | - | - | | 03XX - Purchased Services | 330 | 330 | 330 | |
| 3,257,360 | 3,544,255 | 3,779,703 | 44.62 | Total Fund 100: | 3,980,012 | 3,980,012 | 4,014,025 | 43.62 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 100,248 | 166,992 | 127,089 | 2.13 | 0111 - Licensed Salaries | 82,070 | 82,070 | 82,070 | 1.39 |
| 36,190 | 42,043 | 31,626 | 1.65 | 0112 - Classified Salaries | 33,714 | 33,714 | 33,714 | 1.65 |
| 16,218 | 6,714 | (290) | | 01XX - Other Salaries | - | - | - | |
| 67,098 | 109,431 | 91,989 | | 02XX - Associated Pavroll Costs | 46,776 | 46,776 | 46,776 | |
| 17,399 | 26,352 | 20,790 | | 03XX - Purchased Services | 7,260 | 7,260 | 7,260 | |
| 31,133 | 264 | - | | 04XX - Supplies & Materials | - | - | - | |
| 268,285 | 351,796 | 271,204 | 3.78 | Total Function 1272: | 169,820 | 169,820 | 169,820 | 3.04 |
| | | | | 2110 - Attendance / Social Work | | | | |
| - | - | 71,701 | | 03XX - Purchased Services | - | - | - | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 25,748 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| 164 | - | 27,050 | | 01XX - Other Salaries | - | - | - | |
| 14,077 | 17 | 1,457 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 483 | | 03XX - Purchased Services | 2,500 | 2,500 | 2,500 | |
| 39,989 | 17 | 28,990 | | Total Function 2210: | 2,500 | 2,500 | 2,500 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 33,069 | 1,791 | - | | 01XX - Other Salaries | - | - | - | |
| 5,691 | 493 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 46,004 | (1,443) | - | | 03XX - Purchased Services | 2,500 | 2,500 | 2,500 | |
| 966 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| 85,730 | 841 | - | | Total Function 2240: | 2,500 | 2,500 | 2,500 | |
| | | | | 3390 - Oth Community Services | | | | |
| 1,261 | 640 | 375 | | 01XX - Other Salaries | - | - | - | |
| 356 | 162 | 120 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 625 | | 03XX - Purchased Services | - | - | - | |
| 3,360 | 107 | 3,928 | | 04XX - Supplies & Materials | 5,048 | 5,048 | 5,048 | |
| 4,977 | 909 | 5,048 | | Total Function 3390: | 5,048 | 5,048 | 5,048 | |
| 398,981 | 353,563 | 376,943 | 3.78 | Total Fund 201+202: | 179,868 | 179,868 | 179,868 | 3.04 |
| | | | | 204+205 - School Improvement Fund | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 1,016 | 3,853 | 16,585 | | 01XX - Other Salaries | - | - | - | |
| 266 | 1,029 | 3,715 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 31,513 | 18,880 | 18,000 | | 03XX - Purchased Services | 19,650 | 19,650 | 19,650 | |
| 5,517 | 8,225 | 2,000 | | 04XX - Supplies & Materials | 500 | 500 | 500 | |
| 38,312 | 31,987 | 40,300 | | Total Function 1272: | 20,150 | 20,150 | 20,150 | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 8,958 | 4,393 | 1,471 | | 01XX - Other Salaries | 2,000 | 2,000 | 2,000 | |
| 2,536 | 896 | 329 | | 02XX - Associated Pavroll Costs | 465 | 465 | 465 | |
| 4,818 | 1,536 | - | | 03XX - Purchased Services | - | - | - | |
| - | - | 800 | | 04XX - Supplies & Materials | 500 | 500 | 500 | |
| 16,312 | 6,825 | 2,600 | | Total Function 2210: | 2,965 | 2,965 | 2,965 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 2,940 | 797 | - | | 01XX - Other Salaries | - | - | - | |
| 812 | 198 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 5,222 | 32,650 | | 03XX - Purchased Services | 20,500 | 20,500 | 20,500 | |
| - | 4,327 | - | | 04XX - Supplies & Materials | 2,000 | 2,000 | 2,000 | |
| 3,752 | 10,543 | 32,650 | | Total Function 2240: | 22,500 | 22,500 | 22,500 | |
| | | | | 3390 - Oth Community Services | | | | |
| - | - | 1,225 | | 01XX - Other Salaries | 1,500 | 1,500 | 1,500 | |
| - | - | 275 | | 02XX - Associated Pavroll Costs | 349 | 349 | 349 | |
| - | 1,034 | 400 | | 04XX - Supplies & Materials | 1,500 | 1,500 | 1,500 | |
| - | 1,034 | 1,900 | | Total Function 3390: | 3,349 | 3,349 | 3,349 | |
| 58,377 | 50,389 | 77,450 | | Total Fund 204+205: | 48,964 | 48,964 | 48,964 | |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1113 - Elem Extra-Curricular | | | | |
| 415 | 583 | - | | 03XX - Purchased Services | - | - | - | |
| 7,677 | 4,709 | 15,871 | | 04XX - Supplies & Materials | 15,871 | 15,871 | 15,871 | |
| 8,092 | 5,292 | 15,871 | | Total Function 1113: | 15,871 | 15,871 | 15,871 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| - | 360 | - | | 03XX - Purchased Services | - | - | - | |
| 1,237 | 2,343 | 3,601 | | 04XX - Supplies & Materials | 7,168 | 7,168 | 7,168 | |
| 1,237 | 2,703 | 3,601 | | Total Function 1111: | 7,168 | 7,168 | 7,168 | |
| | | | | 267 - Multnomah County Agreement | | | | |
| | | | | 2110 - Attendance / Social Work | | | | |
| - | - | - | 0.50 | 0111 - Licensed Salaries | 22,952 | 22,952 | 22,952 | 0.50 |
| - | - | - | | 02XX - Associated Pavroll Costs | 12,280 | 12,280 | 12,280 | |
| - | - | - | | 03XX - Purchased Services | 1,500 | 1,500 | 1,500 | |
| - | - | - | | 04XX - Supplies & Materials | 768 | 768 | 768 | |
| - | - | - | 0.50 | Total Function 2110: | 37,500 | 37,500 | 37,500 | 0.50 |
| | | | | 280 - Expanded Reading Opportunities Grant | | | | |
| | | | | 1210 - Talented & Gifted | | | | |
| - | 78 | - | | 01XX - Other Salaries | - | - | - | |
| - | 20 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 99 | - | | Total Function 1210: | - | - | - | |
| | | | | 1271 - Remediation | | | | |
| - | 522 | - | | 01XX - Other Salaries | - | - | - | |
| - | 140 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 26,204 | 8,702 | - | | 03XX - Purchased Services | - | - | - | |
| 12,199 | 24,881 | - | | 04XX - Supplies & Materials | - | - | - | |
| 1,598 | 1,814 | - | | 06XX - Other Objects | - | - | - | |
| 40,000 | 36,059 | - | | Total Function 1271: | - | - | - | |
| | | | | 2240 - Instructional Staff Development | | | | |
| - | 52 | - | | 01XX - Other Salaries | - | - | - | |
| - | 15 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 3,775 | - | | 03XX - Purchased Services | - | - | - | |
| - | 3,842 | - | | Total Function 2240: | - | - | - | |
| 40,000 | 40,000 | - | | Total Fund 280: | - | - | - | |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 73.170 | 74.306 | 74.032 | 2.88 | 0112 - Classified Salaries | 77.000 | 77.000 | 77.000 | 2.88 |
| 2.940 | 3.788 | 2.095 | | 01XX - Other Salaries | 2.391 | 2.391 | 2.391 | |
| 56.795 | 57.894 | 52.519 | | 02XX - Associated Pavroll Costs | 53.596 | 53.596 | 53.596 | |
| - | - | - | | 03XX - Purchased Services | 5.391 | 5.391 | 5.391 | |
| 132,905 | 135,988 | 128,646 | 2.88 | Total Function 3100: | 138,378 | 138,378 | 138,378 | 2.88 |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 58 | 58 | 58 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 12 | 12 | 12 | |
| - | - | - | | 03XX - Purchased Services | 51.779 | 51.779 | 51.779 | |
| - | - | - | | 04XX - Supplies & Materials | 346 | 346 | 346 | |
| - | - | - | | 05XX - Capital Outlav | 45.023 | 45.023 | 45.023 | |
| - | - | - | | 06XX - Other Obiects | 6.420 | 6.420 | 6.420 | |
| | | | | Total Function 4152: | 103,638 | 103,638 | 103,638 | |
| 3,896,951 | 4,132,190 | 4,382,215 | 51.77 | Total Center 017: | 4,511,399 | 4,511,399 | 4,545,412 | 50.03 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 125,727 | 152,563 | 88,820 | 1.13 | 0111 - Licensed Salaries | 80,627 | 80,627 | 80,627 | 1.13 |
| 11,049 | 6,291 | 521 | | 01XX - Other Salaries | - | - | - | |
| 65,281 | 84,971 | 59,051 | | 02XX - Associated Pavroll Costs | 36,984 | 36,984 | 36,984 | |
| 18,839 | 587 | 4,363 | | 03XX - Purchased Services | 13,399 | 13,399 | 13,399 | |
| 10,253 | 30,911 | 1,640 | | 04XX - Supplies & Materials | - | - | - | |
| 231,149 | 275,323 | 154,395 | 1.13 | Total Function 1272: | 131,010 | 131,010 | 131,010 | 1.13 |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 24,872 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| 140 | - | 22,113 | | 01XX - Other Salaries | 5,000 | 5,000 | 5,000 | |
| 13,525 | - | 4,954 | | 02XX - Associated Pavroll Costs | 1,164 | 1,164 | 1,164 | |
| 38,537 | - | 27,068 | | Total Function 2210: | 6,164 | 6,164 | 6,164 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 12,947 | 26,407 | 1,120 | | 01XX - Other Salaries | 5,000 | 5,000 | 5,000 | |
| 2,779 | 6,572 | 203 | | 02XX - Associated Pavroll Costs | 1,164 | 1,164 | 1,164 | |
| 1,767 | 95 | - | | 03XX - Purchased Services | - | - | - | |
| 17,492 | 33,074 | 1,323 | | Total Function 2240: | 6,164 | 6,164 | 6,164 | |
| | | | | 3390 - Oth Community Services | | | | |
| 468 | - | - | | 01XX - Other Salaries | - | - | - | |
| 133 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 4,097 | 3,893 | 3,388 | | 04XX - Supplies & Materials | 3,388 | 3,388 | 3,388 | |
| 4,699 | 3,893 | 3,388 | | Total Function 3390: | 3,388 | 3,388 | 3,388 | |
| 291,877 | 312,291 | 186,174 | 1.13 | Total Fund 201+202: | 146,726 | 146,726 | 146,726 | 1.13 |
| | | | | 204+205 - School Improvement Fund | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 719 | 1,061 | - | | 01XX - Other Salaries | - | - | - | |
| 200 | 288 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 16,856 | 17,229 | 37,200 | | 03XX - Purchased Services | 37,200 | 37,200 | 37,200 | |
| 6,177 | 2,105 | - | | 04XX - Suoolies & Materials | - | - | - | |
| 23,953 | 20,683 | 37,200 | | Total Function 1272: | 37,200 | 37,200 | 37,200 | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 10,705 | 12,170 | 4,085 | | 01XX - Other Salaries | - | - | - | |
| 2,510 | 2,469 | 916 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 14,553 | - | | 04XX - Suoolies & Materials | - | - | - | |
| 13,215 | 29,192 | 5,001 | | Total Function 2210: | - | - | - | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 5,146 | - | - | | 01XX - Other Salaries | - | - | - | |
| 1,547 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 6,693 | - | - | | Total Function 2240: | - | - | - | |
| | | | | 3390 - Oth Community Services | | | | |
| 40 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| 43,901 | 49,875 | 42,201 | | Total Fund 204+205: | 37,200 | 37,200 | 37,200 | |
| | | | | 218+219 - IDEA B | | | | |
| | | | | 1224 - Life Skills | | | | |
| - | - | - | | 0112 - Classified Salaries | 18,018 | 18,018 | 18,018 | 0.78 |
| - | - | - | | 02XX - Associated Pavroll Costs | 14,572 | 14,572 | 14,572 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | | Total Function 1224: | 33,573 | 33,573 | 33,573 | 0.78 |
| | | | | 1250 - Less Restrictive Programs | | | | |
| - | - | - | 0.78 | 0112 - Classified Salaries | 43,069 | 43,069 | 43,069 | 1.50 |
| - | - | - | | 02XX - Associated Pavroll Costs | 30,689 | 30,689 | 30,689 | |
| - | - | - | | 03XX - Purchased Services | 1,966 | 1,966 | 1,966 | |
| - | - | - | 0.78 | Total Function 1250: | 75,724 | 75,724 | 75,724 | 1.50 |
| - | - | - | 0.78 | Total Fund 218+219: | 109,297 | 109,297 | 109,297 | 2.28 |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1113 - Elem Extra-Curricular | | | | |
| 2,642 | 2,295 | 3,000 | | 03XX - Purchased Services | 3,000 | 3,000 | 3,000 | |
| 14,510 | 3,870 | 3,544 | | 04XX - Supplies & Materials | 3,544 | 3,544 | 3,544 | |
| 150 | 471 | - | | 06XX - Other Obiects | - | - | - | |
| 17,302 | 6,636 | 6,544 | | Total Function 1113: | 6,544 | 6,544 | 6,544 | |
| | | | | 6110 - Operating Contingencies | | | | |
| - | - | 18,578 | | 08XX - Contingencies | 18,578 | 18,578 | 18,578 | |
| 17,302 | 6,636 | 25,122 | | Total Fund 260: | 25,122 | 25,122 | 25,122 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| - | 3,219 | 3,509 | | 04XX - Suoolies & Materials | 4,400 | 4,400 | 4,400 | |
| - | - | 500 | | 2320 - Executive Administration | | | | |
| - | 3,219 | 4,009 | | 04XX - Supplies & Materials | 500 | 500 | 500 | |
| | | | | Total Fund 261: | 4,900 | 4,900 | 4,900 | |
| | | | | 262 - Reynolds Education Foundation | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 231 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| | | | | 280 - Expanded Reading Opportunities Grant | | | | |
| | | | | 1271 - Remediation | | | | |
| 29,684 | 36,677 | - | | 0111 - Licensed Salaries | - | - | - | |
| 5,350 | - | - | | 01XX - Other Salaries | - | - | - | |
| 15,478 | 16,395 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 19,599 | 33,934 | - | | 03XX - Purchased Services | - | - | - | |
| 12,336 | 4,252 | - | | 04XX - Suoolies & Materials | - | - | - | |
| 3,430 | 4,022 | - | | 06XX - Other Obiects | - | - | - | |
| 85,876 | 95,280 | - | | Total Function 1271: | - | - | - | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 57,101 | 57,474 | 64,464 | 2.81 | 0112 - Classified Salaries | 70,986 | 70,986 | 70,986 | 2.81 |
| 2,939 | 1,815 | 1,264 | | 01XX - Other Salaries | 1,264 | 1,264 | 1,264 | |
| 38,907 | 42,618 | 48,932 | | 02XX - Associated Pavroll Costs | 50,521 | 50,521 | 50,521 | |
| - | - | - | | 03XX - Purchased Services | 5,273 | 5,273 | 5,273 | |
| 98,947 | 101,907 | 114,660 | 2.81 | Total Function 3100: | 128,044 | 128,044 | 128,044 | 2.81 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 58 | 58 | 58 | |
| - | - | - | | 02XX - Associated Payroll Costs | 12 | 12 | 12 | |
| - | - | - | | 03XX - Purchased Services | 51,779 | 51,779 | 51,779 | |
| - | - | - | | 04XX - Supplies & Materials | 346 | 346 | 346 | |
| - | - | - | | 05XX - Capital Outlay | 51,542 | 51,542 | 51,542 | |
| - | - | - | | 06XX - Other Objects | 6,420 | 6,420 | 6,420 | |
| | | | | Total Function 4152: | 110,157 | 110,157 | 110,157 | |
| | | | | 728 - Viskov Memorial Fund | | | | |
| | | | | 2320 - Executive Administration | | | | |
| 60 | 293 | - | | 04XX - Supplies & Materials | - | - | - | |
| 4,092,133 | 4,273,039 | 4,273,956 | 48.82 | Total Center 018: | 4,516,261 | 4,516,261 | 4,548,674 | 49.32 |

Requirements by Location
019 - Hartley Elementary
Center Total: \$4,312,450

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 100 - General Fund | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 1,195,445 | 1,191,526 | 1,228,028 | 20.00 | 0111 - Licensed Salaries | 1,312,671 | 1,312,671 | 1,312,671 | 20.50 |
| - | - | 10,000 | 0.78 | 0112 - Classified Salaries | - | - | - | 0.78 |
| 44,923 | 51,121 | 53,503 | | 01XX - Other Salaries | 11,832 | 11,832 | 37,332 | |
| 587,733 | 605,466 | 583,663 | | 02XX - Associated Pavroll Costs | 621,195 | 621,195 | 627,408 | |
| - | - | 8,702 | | 03XX - Purchased Services | 62,203 | 62,203 | 62,203 | |
| 33,333 | 31,205 | 36,050 | | 04XX - Supplies & Materials | 44,250 | 44,250 | 44,250 | |
| 1,861,434 | 1,879,318 | 1,919,947 | 20.78 | Total Function 1111: | 2,052,151 | 2,052,151 | 2,083,864 | 21.28 |
| | | | | 1250 - Less Restrictive Programs | | | | |
| 73,215 | 77,564 | 77,565 | 1.00 | 0111 - Licensed Salaries | 79,504 | 79,504 | 79,504 | 1.00 |
| 30,227 | 15,834 | 16,872 | 0.75 | 0112 - Classified Salaries | 18,051 | 18,051 | 18,051 | 0.75 |
| 2,564 | - | 3,127 | | 01XX - Other Salaries | 2,184 | 2,184 | 2,184 | |
| 45,122 | 45,117 | 44,061 | | 02XX - Associated Pavroll Costs | 47,095 | 47,095 | 47,095 | |
| - | - | - | | 03XX - Purchased Services | 2,983 | 2,983 | 2,983 | |
| - | - | 27 | | 04XX - Supplies & Materials | 100 | 100 | 100 | |
| 151,128 | 138,515 | 141,652 | 1.75 | Total Function 1250: | 149,917 | 149,917 | 149,917 | 1.75 |
| | | | | 1291 - English Language Learners Instruction | | | | |
| 247,156 | 405,062 | 427,863 | 6.50 | 0111 - Licensed Salaries | 448,627 | 448,627 | 448,627 | 6.50 |
| 3,672 | 1,372 | 11,350 | | 01XX - Other Salaries | 7,492 | 7,492 | 7,492 | |
| 116,386 | 182,841 | 190,311 | | 02XX - Associated Pavroll Costs | 204,092 | 204,092 | 204,092 | |
| - | - | - | | 03XX - Purchased Services | 19,500 | 19,500 | 19,500 | |
| 367,214 | 589,276 | 629,524 | 6.50 | Total Function 1291: | 679,711 | 679,711 | 679,711 | 6.50 |
| | | | | 2120 - Guidance Services | | | | |
| 67,305 | 68,932 | 71,304 | 1.00 | 0111 - Licensed Salaries | 73,087 | 73,087 | 73,087 | 1.00 |
| 1,025 | 1,200 | 1,043 | | 01XX - Other Salaries | - | - | - | |
| 30,141 | 32,296 | 29,829 | | 02XX - Associated Pavroll Costs | 30,603 | 30,603 | 30,603 | |
| - | 99 | 100 | | 04XX - Supplies & Materials | 100 | 100 | 100 | |
| 98,471 | 102,527 | 102,276 | 1.00 | Total Function 2120: | 103,790 | 103,790 | 103,790 | 1.00 |
| | | | | 2122 - Positive Behavior Supports | | | | |
| 1,346 | 112 | 1,578 | | 01XX - Other Salaries | 2,500 | 2,500 | 2,500 | |
| 312 | 12 | 122 | | 02XX - Associated Pavroll Costs | 581 | 581 | 581 | |
| 405 | - | - | | 03XX - Purchased Services | - | - | - | |
| 187 | 599 | 1,754 | | 04XX - Supplies & Materials | 200 | 200 | 200 | |
| 2,249 | 723 | 3,455 | | Total Function 2122: | 3,281 | 3,281 | 3,281 | |
| | | | | 2130 - Health Services | | | | |
| - | - | 8,821 | | 01XX - Other Salaries | 4,000 | 4,000 | 4,000 | |
| - | - | 1,976 | | 02XX - Associated Pavroll Costs | 930 | 930 | 930 | |
| - | - | 10,797 | | Total Function 2130: | 4,930 | 4,930 | 4,930 | |
| | | | | 2140 - Psychological Services | | | | |
| 23,703 | 21,355 | 28,814 | 0.50 | 0111 - Licensed Salaries | 30,648 | 30,648 | 30,648 | 0.50 |
| - | - | 634 | | 01XX - Other Salaries | 659 | 659 | 659 | |
| 11,483 | 10,102 | 12,589 | | 02XX - Associated Pavroll Costs | 14,141 | 14,141 | 14,141 | |
| 35,186 | 31,456 | 42,037 | 0.50 | Total Function 2140: | 45,448 | 45,448 | 45,448 | 0.50 |
| | | | | 2150 - Speech Pathologist | | | | |
| 49,412 | 55,478 | 57,628 | 1.00 | 0111 - Licensed Salaries | 49,038 | 49,038 | 49,038 | 0.80 |
| - | - | 32,380 | 0.94 | 0112 - Classified Salaries | - | - | - | |
| 116 | - | 2,983 | | 01XX - Other Salaries | 1,055 | 1,055 | 1,055 | |
| 27,895 | 30,976 | 46,813 | | 02XX - Associated Pavroll Costs | 22,632 | 22,632 | 22,632 | |
| - | - | 25 | | 04XX - Supplies & Materials | - | - | - | |
| 77,423 | 86,454 | 139,829 | 1.94 | Total Function 2150: | 72,725 | 72,725 | 72,725 | 0.80 |
| | | | | 2220 - Educational Media Services | | | | |
| 20,694 | 21,671 | 21,010 | 0.75 | 0112 - Classified Salaries | 21,534 | 21,534 | 21,534 | 0.75 |
| 1,408 | 1,015 | 1,744 | | 01XX - Other Salaries | 316 | 316 | 316 | |
| 16,600 | 18,275 | 17,670 | | 02XX - Associated Pavroll Costs | 15,424 | 15,424 | 15,424 | |
| - | - | 1,180 | | 03XX - Purchased Services | 1,406 | 1,406 | 1,406 | |
| 38,702 | 40,962 | 41,605 | 0.75 | Total Function 2220: | 38,680 | 38,680 | 38,680 | 0.75 |
| | | | | 2240 - Instructional Staff Development | | | | |
| - | - | 3,564 | | 01XX - Other Salaries | 2,000 | 2,000 | 2,000 | |
| - | - | 109 | | 02XX - Associated Pavroll Costs | 465 | 465 | 465 | |
| - | - | 3,673 | | Total Function 2240: | 2,465 | 2,465 | 2,465 | |
| | | | | 2410 - Building Administration | | | | |
| 82,453 | 87,673 | 94,984 | 3.38 | 0112 - Classified Salaries | 99,099 | 99,099 | 99,099 | 3.38 |
| 99,828 | 101,625 | 100,374 | 1.00 | 0113 - Administrators Salaries | 104,940 | 104,940 | 104,940 | 1.00 |
| 9,509 | 11,526 | 21,931 | | 01XX - Other Salaries | 25,565 | 25,565 | 25,565 | |
| 102,657 | 104,642 | 102,868 | | 02XX - Associated Pavroll Costs | 110,042 | 110,042 | 110,042 | |
| 5,756 | 384 | 1,977 | | 03XX - Purchased Services | 5,000 | 5,000 | 5,000 | |
| 585 | 2,608 | 1,500 | | 04XX - Supplies & Materials | 1,500 | 1,500 | 1,500 | |
| 300,788 | 308,457 | 323,633 | 4.38 | Total Function 2410: | 346,146 | 346,146 | 346,146 | 4.38 |
| | | | | 2542 - Facilities Upkeep | | | | |
| 82,897 | 84,807 | 86,183 | 2.00 | 0112 - Classified Salaries | 88,026 | 88,026 | 88,026 | 2.00 |
| 6,092 | 10,641 | 7,673 | | 01XX - Other Salaries | 3,730 | 3,730 | 3,730 | |
| 57,524 | 59,043 | 58,283 | | 02XX - Associated Pavroll Costs | 54,391 | 54,391 | 54,391 | |
| 146,512 | 154,491 | 152,139 | 2.00 | Total Function 2542: | 146,147 | 146,147 | 146,147 | 2.00 |
| | | | | 2545 - Building Fixed Costs | | | | |
| 75,162 | 82,257 | 82,146 | | 03XX - Purchased Services | 82,146 | 82,146 | 83,146 | |
| - | 35 | 200 | | 2550 - Transportation | | | | |
| - | - | - | | 03XX - Purchased Services | 220 | 220 | 220 | |
| 3,154,269 | 3,414,470 | 3,592,914 | 39.59 | Total Fund 100: | 3,727,757 | 3,727,757 | 3,760,470 | 38.96 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 122,404 | 224,539 | 133,667 | 1.91 | 0111 - Licensed Salaries | 118,970 | 118,970 | 118,970 | 1.50 |
| 3,914 | 5,924 | 5,021 | | 01XX - Other Salaries | 2,740 | 2,740 | 2,740 | |
| 59,443 | 111,150 | 82,953 | | 02XX - Associated Pavroll Costs | 55,355 | 55,355 | 55,355 | |
| 816 | 3,424 | 10,980 | | 03XX - Purchased Services | 4,489 | 4,489 | 4,489 | |
| 30,060 | 5,808 | 13,512 | | 04XX - Supplies & Materials | 10,000 | 10,000 | 10,000 | |
| 216,636 | 350,845 | 246,133 | 1.91 | Total Function 1272: | 191,554 | 191,554 | 191,554 | 1.50 |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 27,302 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| 182 | 1,338 | - | | 01XX - Other Salaries | 5,000 | 5,000 | 5,000 | |
| 12,729 | 360 | - | | 02XX - Associated Pavroll Costs | 1,164 | 1,164 | 1,164 | |
| 40,213 | 1,697 | - | | Total Function 2210: | 6,164 | 6,164 | 6,164 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 41,212 | 15,313 | 4,221 | | 01XX - Other Salaries | 5,000 | 5,000 | 5,000 | |
| 8,493 | 4,290 | 1,987 | | 02XX - Associated Pavroll Costs | 1,164 | 1,164 | 1,164 | |
| 8,604 | 9,433 | 13,416 | | 03XX - Purchased Services | - | - | - | |
| 58,309 | 29,036 | 19,624 | | Total Function 2240: | 6,164 | 6,164 | 6,164 | |
| | | | | 3390 - Oth Community Services | | | | |
| 88 | 2,605 | - | | 01XX - Other Salaries | 4,446 | 4,446 | 4,446 | |
| 27 | 690 | - | | 02XX - Associated Pavroll Costs | 1,033 | 1,033 | 1,033 | |
| 3,238 | 4,231 | 4,446 | | 04XX - Supplies & Materials | - | - | - | |
| 3,352 | 7,526 | 4,446 | | Total Function 3390: | 5,479 | 5,479 | 5,479 | |
| 318,511 | 389,104 | 270,203 | 1.91 | Total Fund 201+202: | 209,361 | 209,361 | 209,361 | 1.50 |
| | | | | 204+205 - School Improvement Fund | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 3,865 | 2,940 | - | | 03XX - Purchased Services | - | - | - | |
| 3,862 | 23,456 | - | | 04XX - Supplies & Materials | - | - | - | |
| 7,727 | 26,396 | - | | Total Function 1272: | - | - | - | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 1,452 | 12,697 | 3,807 | | 01XX - Other Salaries | 4,000 | 4,000 | 4,000 | |
| 176 | 2,510 | - | | 02XX - Associated Pavroll Costs | 930 | 930 | 930 | |
| - | - | 193 | | 03XX - Purchased Services | - | - | - | |
| 1,627 | 15,207 | 4,000 | | Total Function 2210: | 4,930 | 4,930 | 4,930 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 947 | 6,626 | 19,591 | | 01XX - Other Salaries | - | - | - | |
| 272 | 1,522 | 3,128 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 9,980 | 15,515 | 34,029 | | 03XX - Purchased Services | 34,500 | 34,500 | 34,500 | |
| 11,199 | 23,663 | 56,748 | | Total Function 2240: | 34,500 | 34,500 | 34,500 | |
| 20,553 | 65,266 | 60,748 | | Total Fund 204+205: | 39,430 | 39,430 | 39,430 | |
| | | | | 218+219 - IDEA B | | | | |
| | | | | 1250 - Less Restrictive Programs | | | | |
| - | - | - | 0.75 | 0112 - Classified Salaries | 21,534 | 21,534 | 21,534 | 0.75 |
| - | - | - | | 02XX - Associated Pavroll Costs | 15,352 | 15,352 | 15,352 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | 0.75 | Total Function 1250: | 37,869 | 37,869 | 37,869 | 0.75 |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1113 - Elem Extra-Curricular | | | | |
| 2,173 | 981 | - | | 03XX - Purchased Services | - | - | - | |
| 13,792 | 6,745 | 22,876 | | 04XX - Supplies & Materials | 22,876 | 22,876 | 22,876 | |
| - | 54 | - | | 06XX - Other Objects | - | - | - | |
| 15,965 | 7,780 | 22,876 | | Total Function 1113: | 22,876 | 22,876 | 22,876 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| - | 306 | - | | 03XX - Purchased Services | - | - | - | |
| 79 | 3,533 | 8,394 | | 04XX - Supplies & Materials | 5,393 | 5,393 | 5,393 | |
| 79 | 3,839 | 8,394 | | Total Function 1111: | 5,393 | 5,393 | 5,393 | |
| | | | | 262 - Reynolds Education Foundation | | | | |
| | | | | 1111 - Primary Programs K-5 | | | | |
| 378 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| | | | | 280 - Expanded Reading Opportunities Grant | | | | |
| | | | | 1271 - Remediation | | | | |
| 175 | - | - | | 01XX - Other Salaries | - | - | - | |
| 53 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 12,061 | 33,542 | - | | 03XX - Purchased Services | - | - | - | |
| 24,957 | 4,644 | - | | 04XX - Supplies & Materials | - | - | - | |
| 1,598 | 1,814 | - | | 06XX - Other Objects | - | - | - | |
| 38,844 | 40,000 | - | | Total Function 1271: | - | - | - | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 56,715 | 60,694 | 57,262 | 2.69 | 0112 - Classified Salaries | 66,721 | 66,721 | 66,721 | 2.69 |
| 4,073 | 3,053 | 3,010 | | 01XX - Other Salaries | 3,016 | 3,016 | 3,016 | |
| 40,741 | 41,718 | 49,837 | | 02XX - Associated Pavroll Costs | 52,118 | 52,118 | 52,118 | |
| - | - | - | | 03XX - Purchased Services | 5,039 | 5,039 | 5,039 | |
| 101,530 | 105,465 | 110,109 | 2.69 | Total Function 3100: | 126,894 | 126,894 | 126,894 | 2.69 |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 58 | 58 | 58 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 12 | 12 | 12 | |
| - | - | - | | 03XX - Purchased Services | 51,779 | 51,779 | 51,779 | |
| - | - | - | | 04XX - Supplies & Materials | 346 | 346 | 346 | |
| - | - | - | | 05XX - Capital Outlay | 51,542 | 51,542 | 51,542 | |
| - | - | - | | 06XX - Other Objects | 6,420 | 6,420 | 6,420 | |
| - | - | - | | Total Function 4152: | 110,157 | 110,157 | 110,157 | |
| 3,650,129 | 4,025,925 | 4,065,244 | 44.95 | Total Center 019: | 4,279,737 | 4,279,737 | 4,312,450 | 43.89 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 81.793 | 78.579 | 83.719 | 3.81 | 0112 - Classified Salaries | 102.580 | 102.580 | 102.580 | 4.25 |
| 6.613 | 3.668 | 4.264 | | 01XX - Other Salaries | 2.026 | 2.026 | 2.026 | |
| 44.353 | 43.780 | 66.464 | | 02XX - Associated Pavroll Costs | 68.463 | 68.463 | 68.463 | |
| - | - | - | | 03XX - Purchased Services | 7.969 | 7,969 | 7,969 | |
| 132,758 | 126,027 | 154,447 | 3.81 | Total Function 3100: | 181,038 | 181,038 | 181,038 | 4.25 |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 58 | 58 | 58 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 12 | 12 | 12 | |
| - | - | - | | 03XX - Purchased Services | 51.779 | 51.779 | 51,779 | |
| - | - | - | | 04XX - Supplies & Materials | 346 | 346 | 346 | |
| - | - | - | | 05XX - Capital Outlav | 51.542 | 51.542 | 51.542 | |
| - | - | - | | 06XX - Other Obiects | 6.420 | 6.420 | 6.420 | |
| | | | | Total Function 4152: | 110,157 | 110,157 | 110,157 | |
| 6,341,542 | 6,342,172 | 6,659,606 | 74.03 | Total Center 021: | 6,910,927 | 6,910,927 | 6,935,427 | 73.47 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| - | 1,171 | - | - | 2240 - Instructional Staff Development | - | - | - | |
| - | 306 | - | - | 01XX - Other Salaries | - | - | - | |
| - | 1,476 | - | - | 02XX - Associated Pavroll Costs | - | - | - | |
| | | | | Total Function 2240: | - | - | - | |
| | | | | 2410 - Building Administration | | | | |
| 155,570 | 165,837 | 191,381 | 6.47 | 0112 - Classified Salaries | 192,475 | 192,475 | 192,475 | 6.47 |
| 190,589 | 279,495 | 300,460 | 3.00 | 0113 - Administrators Salaries | 314,191 | 314,191 | 314,191 | 3.00 |
| 16,771 | 16,078 | 33,065 | | 01XX - Other Salaries | 26,742 | 26,742 | 26,742 | |
| 220,476 | 277,562 | 273,121 | | 02XX - Associated Pavroll Costs | 302,605 | 302,605 | 302,605 | |
| - | 176 | 1,500 | | 03XX - Purchased Services | 4,000 | 4,000 | 4,000 | |
| 1,544 | 1,312 | 1,000 | | 04XX - Supplies & Materials | - | - | - | |
| - | - | 2,000 | | 06XX - Other Objects | - | - | - | |
| 584,949 | 740,461 | 802,528 | 9.47 | Total Function 2410: | 840,013 | 840,013 | 840,013 | 9.47 |
| | | | | 2542 - Facilities Upkeep | | | | |
| 190,887 | 194,797 | 181,543 | 5.25 | 0112 - Classified Salaries | 209,039 | 209,039 | 209,039 | 5.25 |
| 23,999 | 19,510 | 8,829 | | 01XX - Other Salaries | 7,007 | 7,007 | 7,007 | |
| 125,528 | 126,175 | 116,475 | | 02XX - Associated Pavroll Costs | 134,050 | 134,050 | 134,050 | |
| 340,414 | 340,482 | 306,847 | 5.25 | Total Function 2542: | 350,096 | 350,096 | 350,096 | 5.25 |
| | | | | 2545 - Building Fixed Costs | | | | |
| 236,714 | 226,917 | 236,831 | | 03XX - Purchased Services | 236,831 | 236,831 | 242,621 | |
| 3,369 | 6,034 | 7,675 | | 2550 - Transportation | | | | |
| 5,197 | - | - | | 03XX - Purchased Services | 4,130 | 4,130 | 7,130 | |
| 1,469 | - | - | | 3363 - Community Partnership | | | | |
| 747 | - | - | | 01XX - Other Salaries | - | - | - | |
| 7,412 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 6,403,349 | 6,949,934 | 7,024,246 | 74.85 | 03XX - Purchased Services | - | - | - | |
| | | | | Total Function 3363: | - | - | - | |
| | | | | Total Fund 100: | 7,349,318 | 7,349,318 | 7,373,108 | 75.31 |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 230,764 | 189,836 | 181,584 | 2.32 | 0111 - Licensed Salaries | 157,046 | 157,046 | 157,046 | 2.07 |
| 12,950 | 25,829 | (483) | | 01XX - Other Salaries | - | - | - | |
| 108,130 | 87,774 | 120,369 | | 02XX - Associated Pavroll Costs | 70,624 | 70,624 | 70,624 | |
| 64,009 | 75,522 | 53,546 | | 03XX - Purchased Services | 21,221 | 21,221 | 21,221 | |
| 120,207 | 86,916 | 20,493 | | 04XX - Supplies & Materials | - | - | - | |
| 50 | 50 | - | | 06XX - Other Objects | - | - | - | |
| 536,109 | 465,926 | 375,509 | 2.32 | Total Function 1272: | 248,891 | 248,891 | 248,891 | 2.07 |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 73,215 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| 341 | 4,039 | 4,729 | | 01XX - Other Salaries | 2,500 | 2,500 | 2,500 | |
| 35,811 | 1,051 | 1,371 | | 02XX - Associated Pavroll Costs | 581 | 581 | 581 | |
| 109,367 | 5,090 | 6,100 | | Total Function 2210: | 3,081 | 3,081 | 3,081 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 6,465 | 5,481 | - | | 01XX - Other Salaries | 2,500 | 2,500 | 2,500 | |
| 1,608 | 1,631 | - | | 02XX - Associated Pavroll Costs | 581 | 581 | 581 | |
| 11,043 | 674 | - | | 03XX - Purchased Services | - | - | - | |
| 1,750 | 120 | - | | 04XX - Supplies & Materials | - | - | - | |
| 4,365 | - | - | | 06XX - Other Objects | - | - | - | |
| 25,231 | 7,906 | - | | Total Function 2240: | 3,081 | 3,081 | 3,081 | |
| | | | | 3390 - Oth Community Services | | | | |
| 1,532 | 1,805 | - | | 01XX - Other Salaries | - | - | - | |
| 402 | 499 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 261 | 45,000 | | 03XX - Purchased Services | - | - | - | |
| 12,735 | 7,602 | 2,000 | | 04XX - Supplies & Materials | 6,776 | 6,776 | 6,776 | |
| 14,669 | 10,168 | 47,000 | | Total Function 3390: | 6,776 | 6,776 | 6,776 | |
| 685,376 | 489,091 | 428,609 | 2.32 | Total Fund 201+202: | 261,829 | 261,829 | 261,829 | 2.07 |
| | | | | 218+219 - IDEA B | | | | |
| | | | | 1220 - Restrictive Programs | | | | |
| - | - | - | 0.78 | 0112 - Classified Salaries | - | - | - | |
| - | - | - | 0.78 | 1224 - Life Skills | | | | |
| - | - | - | | 0112 - Classified Salaries | 18,018 | 18,018 | 18,018 | 0.78 |
| - | - | - | | 02XX - Associated Pavroll Costs | 14,572 | 14,572 | 14,572 | |
| - | - | - | 0.78 | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | | Total Function 1224: | 33,573 | 33,573 | 33,573 | 0.78 |
| - | - | - | | 1229 - Functional Living Skills | | | | |
| - | - | - | | 0112 - Classified Salaries | 23,329 | 23,329 | 23,329 | 0.81 |
| - | - | - | | 02XX - Associated Pavroll Costs | 15,750 | 15,750 | 15,750 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | | Total Function 1229: | 40,062 | 40,062 | 40,062 | 0.81 |
| - | - | - | 1.56 | 1250 - Less Restrictive Programs | | | | |
| - | - | - | 3.13 | 0112 - Classified Salaries | - | - | - | |
| | | | | Total Fund 218+219: | 73,635 | 73,635 | 73,635 | 1.59 |
| | | | | 256 - Other Contracts & Grants | | | | |
| | | | | 1121 - Middle School Programs | | | | |
| - | 5,397 | - | | 01XX - Other Salaries | 10,700 | 10,700 | 10,700 | |
| - | 1,473 | - | | 02XX - Associated Pavroll Costs | 2,488 | 2,488 | 2,488 | |
| 186 | 967 | 14,829 | | 03XX - Purchased Services | 18,500 | 18,500 | 18,500 | |
| 145 | 450 | - | | 04XX - Supplies & Materials | 5,302 | 5,302 | 5,302 | |
| 331 | 8,288 | 14,829 | | Total Function 1121: | 36,990 | 36,990 | 36,990 | |
| | | | | 1122 - Middle School Extra-Curricular | | | | |
| 960 | 5,040 | 0 | | 04XX - Supplies & Materials | - | - | - | |
| 1,291 | 13,328 | 14,829 | | Total Fund 256: | 36,990 | 36,990 | 36,990 | |
| | | | | 258 - Clearing Account | | | | |
| | | | | 1122 - Middle School Extra-Curricular | | | | |
| - | 6,588 | - | 0.25 | 0111 - Licensed Salaries | 14,767 | 14,767 | 14,767 | 0.25 |
| - | 4,091 | (193) | | 01XX - Other Salaries | - | - | - | |
| - | 2,638 | - | | 02XX - Associated Pavroll Costs | 6,874 | 6,874 | 6,874 | |
| - | - | 193 | | 03XX - Purchased Services | 750 | 750 | 750 | |
| - | 13,317 | - | 0.25 | Total Function 1122: | 22,391 | 22,391 | 22,391 | 0.25 |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1122 - Middle School Extra-Curricular | | | | |
| 1,017 | 150 | - | | 03XX - Purchased Services | - | - | - | |
| 23,368 | 27,459 | 47,484 | | 04XX - Supplies & Materials | 47,484 | 47,484 | 47,484 | |
| 1,525 | 125 | - | | 06XX - Other Objects | - | - | - | |
| 25,910 | 27,734 | 47,484 | | Total Function 1122: | 47,484 | 47,484 | 47,484 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1121 - Middle School Programs | | | | |
| 587 | 1,030 | 4,505 | | 04XX - Supplies & Materials | 4,505 | 4,505 | 4,505 | |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 262 - Reynolds Education Foundation | | | | |
| | | | | 1121 - Middle School Programs | | | | |
| 907 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| | | | | 263 - Project Lead the Way (PLTW) | | | | |
| | | | | 1131 - High School Programs | | | | |
| - | - | - | | 04XX - Supplies & Materials | 7,000 | 7,000 | 7,000 | |
| | | | | 283 - Miller Family Grant | | | | |
| | | | | 2240 - Instructional Staff Development | | | | |
| - | 325 | 23,491 | | 03XX - Purchased Services | 23,491 | 23,491 | 23,491 | |
| - | - | 509 | | 04XX - Supplies & Materials | 509 | 509 | 509 | |
| - | 325 | 24,000 | | Total Function 2240: | 24,000 | 24,000 | 24,000 | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 82,046 | 85,921 | 91,907 | 2.94 | 0112 - Classified Salaries | 102,785 | 102,785 | 102,785 | 4.31 |
| 6,151 | 4,997 | 4,268 | | 01XX - Other Salaries | 2,477 | 2,477 | 2,477 | |
| 66,285 | 74,515 | 68,241 | | 02XX - Associated Pavroll Costs | 69,738 | 69,738 | 69,738 | |
| - | - | - | | 03XX - Purchased Services | 8,086 | 8,086 | 8,086 | |
| 154,482 | 165,433 | 164,416 | 2.94 | Total Function 3100: | 183,086 | 183,086 | 183,086 | 4.31 |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 57 | 57 | 57 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 12 | 12 | 12 | |
| - | - | - | | 03XX - Purchased Services | 51,773 | 51,773 | 51,773 | |
| - | - | - | | 04XX - Supplies & Materials | 346 | 346 | 346 | |
| - | - | - | | 05XX - Capital Outlav | 51,544 | 51,544 | 51,544 | |
| - | - | - | | 06XX - Other Obiects | 6,420 | 6,420 | 6,420 | |
| - | - | - | | Total Function 4152: | 110,152 | 110,152 | 110,152 | |
| 7,271,901 | 7,660,191 | 7,708,088 | 83.49 | Total Center 022: | 8,120,390 | 8,120,390 | 8,144,180 | 83.54 |

**Requirements by Location
023 - Walt Morey Middle School
Center Total: \$5,614,199**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 100 - General Fund | | | | |
| | | | | 1121 - Middle School Programs | | | | |
| 1,704,343 | 1,749,491 | 1,826,972 | 25.96 | 0111 - Licensed Salaries | 1,848,424 | 1,848,424 | 1,848,424 | 25.83 |
| 69,606 | 88,509 | 151,704 | | 01XX - Other Salaries | 43,348 | 43,348 | 43,348 | |
| 814,409 | 875,684 | 849,268 | | 02XX - Associated Pavroll Costs | 851,887 | 851,887 | 851,887 | |
| 793 | 382 | 5,185 | | 03XX - Purchased Services | 78,140 | 78,140 | 78,140 | |
| 88,389 | 55,909 | 85,204 | | 04XX - Supplies & Materials | 48,905 | 48,905 | 48,905 | |
| - | 14 | - | | 06XX - Other Objects | - | - | - | |
| 2,677,540 | 2,769,989 | 2,918,333 | 25.96 | Total Function 1121: | 2,870,704 | 2,870,704 | 2,870,704 | 25.83 |
| | | | | 1122 - Middle School Extra-Curricular | | | | |
| 25,809 | 46,184 | 63,136 | | 01XX - Other Salaries | 1,470 | 1,470 | 13,520 | |
| 6,531 | 11,598 | 14,753 | | 02XX - Associated Pavroll Costs | 359 | 359 | 3,309 | |
| - | 2,196 | 7,519 | | 03XX - Purchased Services | - | - | - | |
| 3,378 | 6,912 | 6,500 | | 04XX - Supplies & Materials | - | - | - | |
| 35,719 | 66,889 | 91,908 | | Total Function 1122: | 1,829 | 1,829 | 16,829 | |
| | | | | 1220 - Restrictive Programs | | | | |
| 62,937 | 71,204 | 73,427 | 1.00 | 0111 - Licensed Salaries | 77,694 | 77,694 | 77,694 | 1.00 |
| 59,600 | 38,663 | 37,005 | 1.56 | 0112 - Classified Salaries | 39,108 | 39,108 | 39,108 | 1.56 |
| 4,633 | 3,067 | 8,515 | | 01XX - Other Salaries | 4,012 | 4,012 | 4,012 | |
| 82,232 | 69,695 | 67,895 | | 02XX - Associated Pavroll Costs | 67,170 | 67,170 | 67,170 | |
| - | - | - | | 03XX - Purchased Services | 2,938 | 2,938 | 2,938 | |
| - | - | 250 | | 04XX - Supplies & Materials | 350 | 350 | 350 | |
| 209,402 | 182,629 | 187,092 | 2.56 | Total Function 1220: | 191,272 | 191,272 | 191,272 | 2.56 |
| | | | | 1224 - Life Skills | | | | |
| 48,664 | 54,619 | 56,594 | 1.00 | 0111 - Licensed Salaries | 60,185 | 60,185 | 60,185 | 1.00 |
| 60,943 | 41,419 | 63,724 | 2.34 | 0112 - Classified Salaries | 44,864 | 44,864 | 44,864 | 1.56 |
| 3,348 | 1,904 | 10,588 | | 01XX - Other Salaries | 2,806 | 2,806 | 2,806 | |
| 72,761 | 58,236 | 73,197 | | 02XX - Associated Pavroll Costs | 60,546 | 60,546 | 60,546 | |
| - | - | - | | 03XX - Purchased Services | 3,876 | 3,876 | 3,876 | |
| - | - | 162 | | 04XX - Supplies & Materials | 500 | 500 | 500 | |
| 185,715 | 156,178 | 204,265 | 3.34 | Total Function 1224: | 172,777 | 172,777 | 172,777 | 2.56 |
| | | | | 1250 - Less Restrictive Programs | | | | |
| 109,796 | 111,413 | 119,309 | 2.00 | 0111 - Licensed Salaries | 126,691 | 126,691 | 126,691 | 2.00 |
| 10,464 | 575 | - | | 0112 - Classified Salaries | 41,236 | 41,236 | 41,236 | 1.56 |
| 2,752 | - | 5,036 | | 01XX - Other Salaries | 3,009 | 3,009 | 3,009 | |
| 69,030 | 56,734 | 51,300 | | 02XX - Associated Pavroll Costs | 94,986 | 94,986 | 94,986 | |
| - | - | - | | 03XX - Purchased Services | 5,876 | 5,876 | 5,876 | |
| - | - | 200 | | 04XX - Supplies & Materials | 200 | 200 | 200 | |
| 192,042 | 168,723 | 175,845 | 2.00 | Total Function 1250: | 271,998 | 271,998 | 271,998 | 3.56 |
| | | | | 1270 - Educationally Disadvantaged | | | | |
| - | 3,869 | 8,800 | | 01XX - Other Salaries | - | - | - | |
| - | 1,090 | 2,644 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 192 | 1,000 | | 04XX - Supplies & Materials | - | - | - | |
| - | 5,152 | 12,444 | | Total Function 1270: | - | - | - | |
| | | | | 1291 - English Language Learners Instruction | | | | |
| 19,815 | 28,035 | 48,290 | 1.70 | 0111 - Licensed Salaries | 86,080 | 86,080 | 86,080 | 1.70 |
| 2,280 | 1,285 | 4,369 | | 01XX - Other Salaries | - | - | - | |
| 10,105 | 16,897 | 23,965 | | 02XX - Associated Pavroll Costs | 44,102 | 44,102 | 44,102 | |
| - | - | - | | 03XX - Purchased Services | 5,100 | 5,100 | 5,100 | |
| 32,201 | 46,218 | 76,624 | 1.70 | Total Function 1291: | 135,282 | 135,282 | 135,282 | 1.70 |
| | | | | 2115 - Student Safety | | | | |
| 33,774 | 42,959 | 44,470 | 1.66 | 0112 - Classified Salaries | 46,283 | 46,283 | 46,283 | 1.66 |
| 3,685 | 2,070 | 1,546 | | 01XX - Other Salaries | 1,383 | 1,383 | 1,383 | |
| 24,105 | 24,865 | 28,752 | | 02XX - Associated Pavroll Costs | 32,745 | 32,745 | 32,745 | |
| - | - | 94,441 | | 03XX - Purchased Services | 93,892 | 93,892 | 93,892 | |
| 61,564 | 69,894 | 169,209 | 1.66 | Total Function 2115: | 174,303 | 174,303 | 174,303 | 1.66 |
| | | | | 2120 - Guidance Services | | | | |
| 102,735 | 107,404 | 106,956 | 1.50 | 0111 - Licensed Salaries | 109,630 | 109,630 | 109,630 | 1.50 |
| - | 1,545 | - | | 01XX - Other Salaries | - | - | - | |
| 49,264 | 52,096 | 50,831 | | 02XX - Associated Pavroll Costs | 51,071 | 51,071 | 51,071 | |
| - | 47 | 100 | | 04XX - Supplies & Materials | 200 | 200 | 200 | |
| 151,998 | 161,092 | 157,887 | 1.50 | Total Function 2120: | 160,901 | 160,901 | 160,901 | 1.50 |
| | | | | 2122 - Positive Behavior Supports | | | | |
| 810 | 16,767 | 10,000 | | 03XX - Purchased Services | - | - | - | |
| 47 | 1,159 | 754 | | 04XX - Supplies & Materials | 5,754 | 5,754 | 5,754 | |
| 857 | 17,927 | 10,754 | | Total Function 2122: | 5,754 | 5,754 | 5,754 | |
| | | | | 2140 - Psychological Services | | | | |
| 22,722 | 31,062 | 57,814 | 0.90 | 0111 - Licensed Salaries | 34,078 | 34,078 | 34,078 | 0.50 |
| - | - | 1,272 | | 01XX - Other Salaries | 733 | 733 | 733 | |
| 10,298 | 14,233 | 23,022 | | 02XX - Associated Pavroll Costs | 14,917 | 14,917 | 14,917 | |
| 33,020 | 45,295 | 82,108 | 0.90 | Total Function 2140: | 49,728 | 49,728 | 49,728 | 0.50 |
| | | | | 2150 - Speech Pathologist | | | | |
| 52,044 | 42,745 | 44,368 | 0.80 | 0111 - Licensed Salaries | 47,254 | 47,254 | 47,254 | 0.80 |
| - | - | 979 | | 01XX - Other Salaries | 1,016 | 1,016 | 1,016 | |
| 23,642 | 22,802 | 25,447 | | 02XX - Associated Pavroll Costs | 22,222 | 22,222 | 22,222 | |
| - | - | 100 | | 04XX - Supplies & Materials | - | - | - | |
| 75,686 | 65,547 | 70,894 | 0.80 | Total Function 2150: | 70,492 | 70,492 | 70,492 | 0.80 |
| | | | | 2220 - Educational Media Services | | | | |
| 69,082 | 72,451 | 73,900 | 1.00 | 0111 - Licensed Salaries | 75,747 | 75,747 | 75,747 | 1.00 |
| 1,281 | 428 | 3,121 | | 01XX - Other Salaries | - | - | - | |
| 34,551 | 37,609 | 35,268 | | 02XX - Associated Pavroll Costs | 34,746 | 34,746 | 34,746 | |
| - | - | - | | 03XX - Purchased Services | 3,000 | 3,000 | 3,000 | |
| 104,914 | 110,489 | 112,289 | 1.00 | Total Function 2220: | 113,493 | 113,493 | 113,493 | 1.00 |
| | | | | 2240 - Instructional Staff Development | | | | |
| 18,423 | 3,281 | 25,976 | | 01XX - Other Salaries | 14,101 | 14,101 | 14,101 | |
| 2,864 | 1,025 | 2,852 | | 02XX - Associated Pavroll Costs | 3,279 | 3,279 | 3,279 | |
| 4,005 | 1,114 | 1,613 | | 03XX - Purchased Services | - | - | - | |
| - | - | 1,000 | | 04XX - Supplies & Materials | 1,000 | 1,000 | 1,000 | |
| 25,292 | 5,420 | 31,440 | | Total Function 2240: | 18,380 | 18,380 | 18,380 | |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 2410 - Building Administration | | | | |
| 144,035 | 149,536 | 151,697 | 4.91 | 0112 - Classified Salaries | 153,358 | 153,358 | 153,358 | 4.91 |
| 105,711 | 195,947 | 204,172 | 2.00 | 0113 - Administrators Salaries | 208,473 | 208,473 | 208,473 | 2.00 |
| 35,832 | 17,113 | 44,928 | | 01XX - Other Salaries | 35,631 | 35,631 | 35,631 | |
| 151,815 | 167,596 | 159,922 | | 02XX - Associated Pavroll Costs | 174,278 | 174,278 | 174,278 | |
| 22 | - | 16,926 | | 03XX - Purchased Services | - | - | - | |
| 13,026 | 7,650 | 11,875 | | 04XX - Supplies & Materials | 3,000 | 3,000 | 3,000 | |
| 50 | - | - | | 06XX - Other Obiects | - | - | - | |
| 450,492 | 537,843 | 589,521 | 6.91 | Total Function 2410: | 574,740 | 574,740 | 574,740 | 6.91 |
| | | | | 2542 - Facilities Upkeep | | | | |
| 121,471 | 125,797 | 126,526 | 3.00 | 0112 - Classified Salaries | 129,688 | 129,688 | 129,688 | 3.00 |
| 4,241 | 4,122 | 2,844 | | 01XX - Other Salaries | 1,602 | 1,602 | 1,602 | |
| 83,772 | 87,098 | 78,510 | | 02XX - Associated Pavroll Costs | 82,629 | 82,629 | 82,629 | |
| 209,484 | 217,017 | 207,880 | 3.00 | Total Function 2542: | 213,919 | 213,919 | 213,919 | 3.00 |
| | | | | 2545 - Building Fixed Costs | | | | |
| 118,805 | 117,398 | 141,609 | | 03XX - Purchased Services | 141,609 | 141,609 | 141,609 | |
| 14,381 | 19,810 | 37,260 | | 2550 - Transportation | | | | |
| 4,089 | - | - | | 03XX - Purchased Services | 4,760 | 4,760 | 7,760 | |
| 1,147 | - | - | | 3363 - Community Partnership | | | | |
| 495 | - | - | | 01XX - Other Salaries | - | - | - | |
| 5,731 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 4,584,843 | 4,763,508 | 5,277,363 | 51.34 | 03XX - Purchased Services | - | - | - | |
| | | | | Total Function 3363: | - | - | - | |
| | | | | Total Fund 100: | 5,171,941 | 5,171,941 | 5,189,941 | 51.59 |
| | | | | 218+219 - IDEA B | | | | |
| | | | | 1224 - Life Skills | | | | |
| - | - | - | | 0112 - Classified Salaries | 22,432 | 22,432 | 22,432 | 0.78 |
| - | - | - | | 02XX - Associated Pavroll Costs | 15,551 | 15,551 | 15,551 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | | Total Function 1224: | 38,966 | 38,966 | 38,966 | 0.78 |
| - | - | - | 1.56 | 1250 - Less Restrictive Programs | | | | |
| - | - | - | 1.56 | 0112 - Classified Salaries | - | - | - | |
| | | | | Total Fund 218+219: | 38,966 | 38,966 | 38,966 | 0.78 |
| | | | | 256 - Other Contracts & Grants | | | | |
| | | | | 1121 - Middle School Programs | | | | |
| - | 3,288 | - | | 01XX - Other Salaries | 7,900 | 7,900 | 7,900 | |
| - | 891 | - | | 02XX - Associated Pavroll Costs | 1,837 | 1,837 | 1,837 | |
| 122 | 551 | 14,893 | | 03XX - Purchased Services | 18,500 | 18,500 | 18,500 | |
| - | - | - | | 04XX - Suoplies & Materials | 5,302 | 5,302 | 5,302 | |
| 122 | 4,729 | 14,893 | | Total Function 1121: | 33,539 | 33,539 | 33,539 | |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1122 - Middle School Extra-Curricular | | | | |
| 333 | 265 | - | | 03XX - Purchased Services | - | - | - | |
| 41,886 | 24,515 | 18,840 | | 04XX - Suoplies & Materials | 18,840 | 18,840 | 18,840 | |
| 1,253 | 5,216 | - | | 06XX - Other Obiects | - | - | - | |
| 43,472 | 29,995 | 18,840 | | Total Function 1122: | 18,840 | 18,840 | 18,840 | |
| | | | | 6110 - Operating Contingencies | | | | |
| - | - | 15,840 | | 08XX - Contineencies | - | - | - | |
| 43,472 | 29,995 | 34,680 | | Total Fund 260: | 18,840 | 18,840 | 18,840 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1121 - Middle School Programs | | | | |
| - | 64 | - | | 03XX - Purchased Services | - | - | - | |
| 1,670 | 2,348 | 6,150 | | 04XX - Suoplies & Materials | 6,340 | 6,340 | 6,340 | |
| 1,670 | 2,412 | 6,150 | | Total Function 1121: | 6,340 | 6,340 | 6,340 | |
| | | | | 262 - Reynolds Education Foundation | | | | |
| | | | | 1121 - Middle School Programs | | | | |
| 809 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| | | | | 283 - Miller Family Grant | | | | |
| | | | | 2240 - Instructional Staff Development | | | | |
| - | 325 | 23,491 | | 03XX - Purchased Services | 23,491 | 23,491 | 23,491 | |
| - | - | 509 | | 04XX - Supplies & Materials | 509 | 509 | 509 | |
| - | 325 | 24,000 | | Total Function 2240: | 24,000 | 24,000 | 24,000 | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 95,004 | 99,349 | 93,843 | 4.19 | 0112 - Classified Salaries | 98,249 | 98,249 | 98,249 | 3.75 |
| 7,229 | 5,487 | 4,512 | | 01XX - Other Salaries | 4,534 | 4,534 | 4,534 | |
| 80,334 | 81,789 | 81,978 | | 02XX - Associated Pavroll Costs | 82,603 | 82,603 | 82,603 | |
| - | - | - | | 03XX - Purchased Services | 7,031 | 7,031 | 7,031 | |
| 182,567 | 186,625 | 180,333 | 4.19 | Total Function 3100: | 192,417 | 192,417 | 192,417 | 3.75 |
| | | | | 299 - Insurance Reserve | | | | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| - | 1,920 | 25,000 | | 03XX - Purchased Services | - | - | - | |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 57 | 57 | 57 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 12 | 12 | 12 | |
| - | - | - | | 03XX - Purchased Services | 51,779 | 51,779 | 51,779 | |
| - | - | - | | 04XX - Suoplies & Materials | 346 | 346 | 346 | |
| - | - | - | | 05XX - Capoitl Outlav | 51,543 | 51,543 | 51,543 | |
| - | - | - | | 06XX - Other Obiects | 6,419 | 6,419 | 6,419 | |
| - | - | - | | Total Function 4152: | 110,156 | 110,156 | 110,156 | |
| 4,813,484 | 4,989,516 | 5,562,420 | 57.09 | Total Center 023: | 5,596,199 | 5,596,199 | 5,614,199 | 56.12 |

**Requirements by Location
026 - Edgefield Campus
Center Total: \$781,930**

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 100 - General Fund | | | | |
| | | | | 1220 - Restrictive Programs | | | | |
| 226,876 | 274,660 | 287,034 | 4.00 | 0111 - Licensed Salaries | - | - | - | |
| 71,313 | 7,038 | - | | 0112 - Classified Salaries | - | - | - | |
| 1,924 | 410 | 6,182 | | 01XX - Other Salaries | - | - | - | |
| 145,971 | 139,560 | 131,931 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 0 | 224 | 550 | | 04XX - Supplies & Materials | - | - | - | |
| 446,084 | 421,893 | 425,697 | 4.00 | Total Function 1220: | - | - | - | |
| | | | | 1223 - Transition Program | | | | |
| - | 57,155 | 92,716 | 1.80 | 0111 - Licensed Salaries | 48,115 | 48,115 | 48,115 | 1.00 |
| - | 206,252 | 186,042 | 7.34 | 0112 - Classified Salaries | 135,042 | 135,042 | 135,042 | 4.84 |
| - | 6,522 | 18,677 | | 01XX - Other Salaries | 2,991 | 2,991 | 2,991 | |
| - | 168,282 | 179,139 | | 02XX - Associated Pavroll Costs | 122,377 | 122,377 | 122,377 | |
| - | - | - | | 03XX - Purchased Services | 12,442 | 12,442 | 12,442 | |
| - | 1,513 | 1,000 | | 04XX - Supplies & Materials | 1,000 | 1,000 | 1,000 | |
| - | 439,723 | 477,574 | 9.14 | Total Function 1223: | 321,967 | 321,967 | 321,967 | 5.84 |
| | | | | 1229 - Functional Living Skills | | | | |
| - | - | - | | 0111 - Licensed Salaries | 62,383 | 62,383 | 62,383 | 1.00 |
| - | - | - | | 0112 - Classified Salaries | 36,775 | 36,775 | 36,775 | 1.56 |
| - | - | - | | 01XX - Other Salaries | 1,592 | 1,592 | 1,592 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 57,891 | 57,891 | 57,891 | |
| - | - | - | | 03XX - Purchased Services | 5,930 | 5,930 | 5,930 | |
| - | - | - | | Total Function 1229: | 164,571 | 164,571 | 164,571 | 2.56 |
| | | | | 1250 - Less Restrictive Programs | | | | |
| 69,082 | 74,045 | 73,900 | 1.00 | 0111 - Licensed Salaries | - | - | - | |
| 22,170 | - | - | | 0112 - Classified Salaries | 32,228 | 32,228 | 32,228 | 0.94 |
| 1,866 | - | 2,225 | | 01XX - Other Salaries | 250 | 250 | 250 | |
| 48,891 | 35,818 | 34,331 | | 02XX - Associated Pavroll Costs | 19,302 | 19,302 | 19,302 | |
| - | - | - | | 03XX - Purchased Services | 1,758 | 1,758 | 1,758 | |
| - | - | 100 | | 04XX - Supplies & Materials | - | - | - | |
| 142,009 | 109,863 | 110,556 | 1.00 | Total Function 1250: | 53,538 | 53,538 | 53,538 | 0.94 |
| | | | | 1270 - Educationally Disadvantaged | | | | |
| 63,339 | 46,963 | 61,454 | | 01XX - Other Salaries | - | - | - | |
| 16,225 | 12,824 | 3,443 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 1,000 | | 04XX - Supplies & Materials | - | - | - | |
| 79,565 | 59,788 | 65,897 | | Total Function 1270: | - | - | - | |
| | | | | 1280 - Alternative Ed | | | | |
| 142,165 | 179,651 | 188,830 | 3.00 | 0111 - Licensed Salaries | - | - | - | |
| 10,504 | 26,801 | (5,212) | | 01XX - Other Salaries | - | - | - | |
| 76,891 | 93,174 | 64,233 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 65,730 | 74,322 | | 03XX - Purchased Services | - | - | - | |
| 4,108 | 2,267 | 6,000 | | 04XX - Supplies & Materials | 1,500 | 1,500 | 1,500 | |
| - | 340 | - | | 06XX - Other Objects | - | - | - | |
| 233,668 | 367,964 | 328,173 | 3.00 | Total Function 1280: | 1,500 | 1,500 | 1,500 | |
| | | | | 2110 - Attendance / Social Work | | | | |
| 0 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| 19,980 | 20,895 | 22,339 | 0.94 | 0112 - Classified Salaries | - | - | - | |
| 206 | 84 | 131 | | 01XX - Other Salaries | - | - | - | |
| 12,841 | 16,003 | 15,194 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 839 | | 03XX - Purchased Services | - | - | - | |
| 33,027 | 36,982 | 38,502 | 0.94 | Total Function 2110: | - | - | - | |
| | | | | 2120 - Guidance Services | | | | |
| - | - | 7,390 | 0.10 | 0111 - Licensed Salaries | - | - | - | |
| - | - | 3,323 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 10,713 | 0.10 | Total Function 2120: | - | - | - | |
| | | | | 2130 - Health Services | | | | |
| 2,510 | - | - | | 0112 - Classified Salaries | - | - | - | |
| - | - | 2,542 | | 01XX - Other Salaries | - | - | - | |
| 2,507 | - | 1,017 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 5,017 | - | 3,559 | | Total Function 2130: | - | - | - | |
| | | | | 2140 - Psychological Services | | | | |
| 24,344 | 31,087 | 31,026 | 0.40 | 0111 - Licensed Salaries | 15,901 | 15,901 | 15,901 | 0.20 |
| - | - | 683 | | 01XX - Other Salaries | 342 | 342 | 342 | |
| 11,194 | 14,571 | 13,928 | | 02XX - Associated Pavroll Costs | 7,249 | 7,249 | 7,249 | |
| 35,538 | 45,658 | 45,637 | 0.40 | Total Function 2140: | 23,492 | 23,492 | 23,492 | 0.20 |
| | | | | 2150 - Speech Pathologist | | | | |
| 10,714 | 47,935 | 43,602 | 0.70 | 0111 - Licensed Salaries | 32,921 | 32,921 | 32,921 | 0.50 |
| - | - | 967 | | 01XX - Other Salaries | 708 | 708 | 708 | |
| 5,470 | 24,121 | 20,354 | | 02XX - Associated Pavroll Costs | 14,663 | 14,663 | 14,663 | |
| 16,184 | 72,056 | 64,923 | 0.70 | Total Function 2150: | 48,292 | 48,292 | 48,292 | 0.50 |
| | | | | 2190 - Service Direction | | | | |
| - | - | 331 | | 02XX - Associated Pavroll Costs | - | - | - | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 283 | - | - | | 01XX - Other Salaries | - | - | - | |
| 57 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 340 | - | - | | Total Function 2240: | - | - | - | |
| | | | | 2410 - Building Administration | | | | |
| 29,617 | 33,809 | 71,002 | 1.13 | 0112 - Classified Salaries | - | - | - | |
| 99,312 | 98,112 | 112,806 | 1.00 | 0113 - Administrators Salaries | - | - | - | |
| 2,948 | 3,670 | 14,126 | | 01XX - Other Salaries | - | - | - | |
| 75,524 | 85,166 | 89,846 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 207,401 | 220,757 | 287,779 | 2.13 | Total Function 2410: | - | - | - | |
| | | | | 2542 - Facilities Upkeep | | | | |
| - | 211 | - | | 01XX - Other Salaries | - | - | - | |
| - | 63 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 274 | - | | Total Function 2542: | - | - | - | |
| | | | | 2545 - Building Fixed Costs | | | | |
| 29,335 | 38,716 | 79,672 | | 03XX - Purchased Services | 36,949 | 36,949 | 58,412 | |
| | | | | 2550 - Transportation | | | | |
| - | 109 | - | | 03XX - Purchased Services | - | - | - | |
| 1,228,167 | 1,813,782 | 1,939,013 | 21.41 | Total Fund 100: | 650,309 | 650,309 | 671,772 | 10.04 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 218+219 - IDEA B | | | | |
| | | | | 1220 - Restrictive Programs | | | | |
| - | - | - | 2.00 | 0112 - Classified Salaries | - | - | - | |
| | | | | 1250 - Less Restrictive Programs | | | | |
| - | - | - | 1.50 | 0112 - Classified Salaries | - | - | - | |
| - | - | - | 3.50 | Total Fund 218+219: | - | - | - | |
| | | | | 265 - Early Childhood Program | | | | |
| | | | | 1140 - Pre-kindergarten Programs | | | | |
| 7.167 | - | - | | 0111 - Licensed Salaries | - | - | - | |
| 6.318 | - | - | | 0112 - Classified Salaries | - | - | - | |
| 8 | - | - | | 01XX - Other Salaries | - | - | - | |
| 6,645 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 255 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| 20,394 | - | - | | Total Function 1140: | - | - | - | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 4,350 | 4,512 | 4,630 | 0.25 | 0112 - Classified Salaries | - | - | - | |
| 335 | 139 | 107 | | 01XX - Other Salaries | - | - | - | |
| 4,385 | 4,200 | 3,882 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 9,069 | 8,851 | 8,619 | 0.25 | Total Function 3100: | - | - | - | |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 57 | 57 | 57 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 12 | 12 | 12 | |
| - | - | - | | 03XX - Purchased Services | 51,778 | 51,778 | 51,778 | |
| - | - | - | | 04XX - Supplies & Materials | 347 | 347 | 347 | |
| - | - | - | | 05XX - Capital Outlay | 51,545 | 51,545 | 51,545 | |
| - | - | - | | 06XX - Other Objects | 6,419 | 6,419 | 6,419 | |
| - | - | - | | Total Function 4152: | 110,158 | 110,158 | 110,158 | |
| 1,257,630 | 1,822,633 | 1,947,632 | 25.16 | Total Center 026: | 760,467 | 760,467 | 781,930 | 10.04 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 251 - Drivers Education | | | | |
| | | | | 1131 - High School Programs | | | | |
| 59,869 | 50,209 | 40,800 | | 01XX - Other Salaries | 41,659 | 41,659 | 41,659 | |
| 10,129 | 7,731 | 10,608 | | 02XX - Associated Pavroll Costs | 9,686 | 9,686 | 9,686 | |
| 434 | 1,327 | 1,990 | | 03XX - Purchased Services | 1,990 | 1,990 | 1,990 | |
| 7,505 | 5,572 | 11,590 | | 04XX - Supplies & Materials | 11,590 | 11,590 | 11,590 | |
| - | 18,130 | 25,000 | | 05XX - Capital Outlay | 25,000 | 25,000 | 25,000 | |
| 1,363 | 1,887 | 4,400 | | 06XX - Other Objects | 4,400 | 4,400 | 4,400 | |
| 79,301 | 84,855 | 94,388 | | Total Function 1131: | 94,325 | 94,325 | 94,325 | |
| | | | | 6110 - Operating Contingencies | | | | |
| - | - | 15,092 | | 08XX - Contingencies | 15,092 | 15,092 | 15,092 | |
| 79,301 | 84,855 | 109,480 | | Total Fund 251: | 109,417 | 109,417 | 109,417 | |
| | | | | 256 - Other Contracts & Grants | | | | |
| | | | | 1131 - High School Programs | | | | |
| - | 9,414 | 6,329 | | 04XX - Suollies & Materials | 3,915 | 3,915 | 3,915 | |
| - | 32,286 | - | | 05XX - Capital Outlay | - | - | - | |
| - | 41,700 | 6,329 | | Total Function 1131: | 3,915 | 3,915 | 3,915 | |
| | | | | 1132 - High School Athletics | | | | |
| - | - | 1,000 | | 04XX - Suollies & Materials | 1,000 | 1,000 | 1,000 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| - | - | - | | 03XX - Purchased Services | 13,800 | 13,800 | 13,800 | |
| - | - | - | | 04XX - Supplies & Materials | 519 | 519 | 519 | |
| - | - | - | | 06XX - Other Objects | 3,681 | 3,681 | 3,681 | |
| - | 41,700 | 7,329 | | Total Function 2240: | 18,000 | 18,000 | 18,000 | |
| | | | | Total Fund 256: | 22,915 | 22,915 | 22,915 | |
| | | | | 258 - Clearing Account | | | | |
| | | | | 1132 - High School Athletics | | | | |
| - | - | (290) | | 01XX - Other Salaries | - | - | - | |
| 500 | (500) | 290 | | 03XX - Purchased Services | - | - | - | |
| 149 | (214) | - | | 04XX - Suollies & Materials | - | - | - | |
| 649 | (714) | - | | Total Function 1132: | - | - | - | |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1133 - High School Activities | | | | |
| 70,874 | 48,080 | - | | 03XX - Purchased Services | - | - | - | |
| 559,743 | 364,391 | 153,243 | | 04XX - Suollies & Materials | 400,000 | 400,000 | 400,000 | |
| 40,034 | 49,360 | - | | 06XX - Other Objects | - | - | - | |
| 670,651 | 461,830 | 153,243 | | Total Function 1133: | 400,000 | 400,000 | 400,000 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1131 - High School Programs | | | | |
| - | 597 | 550 | | 03XX - Purchased Services | 550 | 550 | 550 | |
| 22,517 | 34,132 | 42,122 | | 04XX - Supplies & Materials | 39,070 | 39,070 | 39,070 | |
| 22,517 | 34,730 | 42,672 | | Total Function 1131: | 39,620 | 39,620 | 39,620 | |
| | | | | 3500 - Child Care | | | | |
| 1,618 | 1,551 | 1,591 | 0.06 | 0112 - Classified Salaries | 1,769 | 1,769 | 1,769 | 0.06 |
| 217 | 252 | - | | 01XX - Other Salaries | - | - | - | |
| 502 | 881 | 1,557 | | 02XX - Associated Pavroll Costs | 1,556 | 1,556 | 1,556 | |
| 19 | 37 | - | | 03XX - Purchased Services | 116 | 116 | 116 | |
| 18,129 | 26,797 | 27,941 | | 04XX - Suollies & Materials | 34,704 | 34,704 | 34,704 | |
| 20,485 | 29,518 | 31,089 | 0.06 | Total Function 3500: | 38,145 | 38,145 | 38,145 | 0.06 |
| 43,002 | 64,247 | 73,760 | 0.06 | Total Fund 261: | 77,765 | 77,765 | 77,765 | 0.06 |
| | | | | 262 - Reynolds Education Foundation | | | | |
| | | | | 1131 - High School Programs | | | | |
| 993 | - | - | | 04XX - Suollies & Materials | - | - | - | |
| | | | | 263 - Project Lead the Way (PLTW) | | | | |
| | | | | 1131 - High School Programs | | | | |
| 795 | 5,734 | - | | 03XX - Purchased Services | - | - | - | |
| 2,747 | 1,914 | - | | 04XX - Supplies & Materials | 27,000 | 27,000 | 27,000 | |
| - | 2,753 | - | | 06XX - Other Objects | - | - | - | |
| 3,541 | 10,400 | - | | Total Function 1131: | 27,000 | 27,000 | 27,000 | |
| | | | | 273 - Student Monitoring and Mentorship | | | | |
| | | | | 1299 - Other Programs | | | | |
| 8,961 | 34,467 | - | | 01XX - Other Salaries | - | - | - | |
| 2,000 | 9,296 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 89,169 | 16,704 | | 03XX - Purchased Services | 16,704 | 16,704 | 16,704 | |
| 59 | 6,730 | - | | 04XX - Suollies & Materials | - | - | - | |
| - | 7,375 | 695 | | 06XX - Other Objects | 695 | 695 | 695 | |
| 11,020 | 147,038 | 17,399 | | Total Function 1299: | 17,399 | 17,399 | 17,399 | |
| | | | | 2110 - Attendance / Social Work | | | | |
| - | 4,420 | - | | 01XX - Other Salaries | - | - | - | |
| - | 1,164 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 458 | - | - | | 06XX - Other Objects | - | - | - | |
| 458 | 5,584 | - | | Total Function 2110: | - | - | - | |
| 11,478 | 152,622 | 17,399 | | Total Fund 273: | 17,399 | 17,399 | 17,399 | |
| | | | | 288 - Home Construction | | | | |
| | | | | 1131 - High School Programs | | | | |
| - | 105 | - | | 03XX - Purchased Services | - | - | - | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 178,484 | 180,556 | 184,207 | 9.31 | 0112 - Classified Salaries | 235,521 | 235,521 | 235,521 | 10.06 |
| 7,583 | 6,668 | 4,388 | | 01XX - Other Salaries | 5,297 | 5,297 | 5,297 | |
| 155,857 | 157,701 | 169,353 | | 02XX - Associated Pavroll Costs | 202,067 | 202,067 | 202,067 | |
| - | - | - | | 03XX - Purchased Services | 18,867 | 18,867 | 18,867 | |
| 341,925 | 344,925 | 357,948 | 9.31 | Total Function 3100: | 461,752 | 461,752 | 461,752 | 10.06 |
| | | | | 299 - Insurance Reserve | | | | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 4,701 | 242,887 | 195,500 | | 03XX - Purchased Services | - | - | - | |
| 3,000 | 117 | 500 | | 04XX - Supplies & Materials | - | - | - | |
| - | 501,384 | 450,000 | | 05XX - Capital Outlay | - | - | - | |
| 7,701 | 744,389 | 646,000 | | Total Function 2210: | - | - | - | |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|---------------|---|---------------------|---------------------|--------------------|---------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 8,350 | 8,350 | 8,350 | |
| - | - | - | | 02XX - Associated Payroll Costs | 1,941 | 1,941 | 1,941 | |
| - | - | - | | 03XX - Purchased Services | 2,414,998 | 2,414,998 | 2,414,998 | |
| - | - | - | | 04XX - Supplies & Materials | 172,521 | 172,521 | 172,521 | |
| - | - | - | | 05XX - Capital Outlay | 4,226,338 | 4,226,338 | 4,226,338 | |
| - | - | - | | 06XX - Other Objects | 296,448 | 296,448 | 296,448 | |
| | | | | Total Function 4152: | 7,120,596 | 7,120,596 | 7,120,596 | |
| | | | | 722 - M Whitehead Scholarship | | | | |
| | | | | 2320 - Executive Administration | | | | |
| - | - | - | | 03XX - Purchased Services | - | - | 3,807 | |
| | | | | 726 - S Squires Scholarship | | | | |
| | | | | 2320 - Executive Administration | | | | |
| - | - | - | | 03XX - Purchased Services | - | - | 766 | |
| | | | | 730 - Heath Anderson Fine Arts Scholarship | | | | |
| | | | | 1131 - High School Programs | | | | |
| - | - | - | | 04XX - Supplies & Materials | 1,500 | 1,500 | 1,500 | |
| 17,616,155 | 18,830,434 | 19,291,572 | 187.10 | Total Center 031: | 26,506,103 | 26,506,103 | 26,467,862 | 184.58 |

Requirements by Location
038 - Outward Bound
Center Total: \$16,000

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-----|------------------------------------|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 100 - General Fund | | | | |
| | | | | 2545 - Building Fixed Costs | | | | |
| 11,705 | 10,581 | 14,500 | | 03XX - Purchased Services | 14,500 | 14,500 | 16,000 | |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| | | | | 201+202 - Title I | | | | |
| | | | | 1272 - Title IA/D | | | | |
| 56,947 | 66,460 | 58,286 | 0.82 | 0111 - Licensed Salaries | 40,986 | 40,986 | 40,986 | 0.69 |
| 32,775 | 14,934 | 9,998 | | 01XX - Other Salaries | - | - | - | |
| 40,085 | 43,283 | 29,711 | | 02XX - Associated Pavroll Costs | 20,888 | 20,888 | 20,888 | |
| 6,256 | - | 5,000 | | 03XX - Purchased Services | 2,074 | 2,074 | 2,074 | |
| 19,199 | 11,076 | 13,491 | | 04XX - Supplies & Materials | 5,000 | 5,000 | 5,000 | |
| 155,263 | 135,752 | 116,486 | 0.82 | Total Function 1272: | 68,948 | 68,948 | 68,948 | 0.69 |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| - | - | - | | 01XX - Other Salaries | 2,500 | 2,500 | 2,500 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 581 | 581 | 581 | |
| - | - | - | | Total Function 2210: | 3,081 | 3,081 | 3,081 | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 683 | 171 | - | | 01XX - Other Salaries | - | - | - | |
| 121 | 45 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 161 | 7,290 | - | | 03XX - Purchased Services | - | - | - | |
| 965 | 7,506 | - | | Total Function 2240: | - | - | - | |
| | | | | 3390 - Oth Community Services | | | | |
| 256 | 1,450 | 598 | | 01XX - Other Salaries | 1,757 | 1,757 | 1,757 | |
| 70 | 389 | 281 | | 02XX - Associated Pavroll Costs | 408 | 408 | 408 | |
| 1,776 | 855 | 879 | | 04XX - Supplies & Materials | - | - | - | |
| 2,103 | 2,693 | 1,757 | | Total Function 3390: | 2,165 | 2,165 | 2,165 | |
| 158,330 | 145,951 | 118,243 | 0.82 | Total Fund 201+202: | 74,194 | 74,194 | 74,194 | 0.69 |
| | | | | 203 - Comprehensive Achievement Plan (CAP) | | | | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 6,574 | - | - | | 01XX - Other Salaries | - | - | - | |
| 1,631 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 10,996 | - | - | | 03XX - Purchased Services | - | - | - | |
| 799 | - | - | | 06XX - Other Obiects | - | - | - | |
| 20,000 | - | - | | Total Function 2240: | - | - | - | |
| | | | | 212+213 - Title IV B 21st Century | | | | |
| | | | | 1271 - Remediation | | | | |
| 22,434 | - | - | | 01XX - Other Salaries | - | - | - | |
| 6,307 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 10,862 | - | - | | 03XX - Purchased Services | - | - | - | |
| 413 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| 40,016 | - | - | | Total Function 1271: | - | - | - | |
| | | | | 229 - MHCC - Early Head Start | | | | |
| | | | | 3500 - Child Care | | | | |
| - | - | - | | 0112 - Classified Salaries | 77,403 | 77,403 | 77,403 | 3.00 |
| - | - | - | | 02XX - Associated Pavroll Costs | 48,893 | 48,893 | 48,893 | |
| - | - | - | | 04XX - Supplies & Materials | 803 | 803 | 803 | |
| - | - | - | | Total Function 3500: | 127,099 | 127,099 | 127,099 | 3.00 |
| | | | | 256 - Other Contracts & Grants | | | | |
| | | | | 1280 - Alternative Ed | | | | |
| 2,708 | - | - | | 01XX - Other Salaries | - | - | - | |
| 748 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 4,749 | 6,395 | | 03XX - Purchased Services | 6,395 | 6,395 | 6,395 | |
| 7,537 | 6,288 | 4,075 | | 04XX - Supplies & Materials | 4,015 | 4,015 | 4,015 | |
| 10,993 | 11,037 | 10,470 | | Total Function 1280: | 10,410 | 10,410 | 10,410 | |
| | | | | 3500 - Child Care | | | | |
| - | - | 17,974 | | 01XX - Other Salaries | 17,827 | 17,827 | 17,827 | |
| - | - | 4,026 | | 02XX - Associated Pavroll Costs | 4,145 | 4,145 | 4,145 | |
| - | - | 3,000 | | 04XX - Supplies & Materials | 3,000 | 3,000 | 3,000 | |
| - | - | 25,000 | | Total Function 3500: | 24,972 | 24,972 | 24,972 | |
| 10,993 | 11,037 | 35,470 | | Total Fund 256: | 35,382 | 35,382 | 35,382 | |
| | | | | 260 - Student Body Account | | | | |
| | | | | 1133 - High School Activities | | | | |
| 1,266 | 400 | - | | 03XX - Purchased Services | - | - | - | |
| 5,509 | 10,155 | 8,000 | | 04XX - Supplies & Materials | 8,000 | 8,000 | 8,000 | |
| 471 | 239 | - | | 06XX - Other Obiects | - | - | - | |
| 7,246 | 10,794 | 8,000 | | Total Function 1133: | 8,000 | 8,000 | 8,000 | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 1280 - Alternative Ed | | | | |
| - | 490 | 2,015 | | 04XX - Supplies & Materials | 904 | 904 | 904 | |
| | | | | 262 - Reynolds Education Foundation | | | | |
| | | | | 1280 - Alternative Ed | | | | |
| 750 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| | | | | 269 - Targeted Title 1 Summer Program | | | | |
| | | | | 1280 - Alternative Ed | | | | |
| 245 | 25,492 | - | | 01XX - Other Salaries | - | - | - | |
| 63 | 6,767 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 13 | 1,342 | - | | 06XX - Other Obiects | - | - | - | |
| 321 | 33,600 | - | | Total Function 1280: | - | - | - | |
| | | | | 270 - MYC Fee For Service | | | | |
| | | | | 1280 - Alternative Ed | | | | |
| - | 10,119 | - | 0.40 | 0112 - Classified Salaries | 9,847 | 9,847 | 9,847 | 0.40 |
| 23,691 | 12,587 | 19,224 | | 01XX - Other Salaries | 19,174 | 19,174 | 19,174 | |
| 4,844 | 8,706 | 4,307 | | 02XX - Associated Pavroll Costs | 11,321 | 11,321 | 11,321 | |
| 8,330 | 774 | 4,500 | | 03XX - Purchased Services | 5,250 | 5,250 | 5,250 | |
| 2,826 | 5,597 | 6,599 | | 04XX - Supplies & Materials | 6,599 | 6,599 | 6,599 | |
| 39,692 | 37,782 | 34,630 | 0.40 | Total Function 1280: | 52,191 | 52,191 | 52,191 | 0.40 |
| | | | | 6110 - Operating Contingencies | | | | |
| - | - | 18,000 | | 08XX - Continencies | 18,000 | 18,000 | 18,000 | |
| - | - | 20,418 | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 39,692 | 37,782 | 73,048 | 0.40 | 09XX - Unappropriated Ending Fund Balance | 20,418 | 20,418 | 20,418 | |
| | | | | Total Fund 270: | 90,609 | 90,609 | 90,609 | 0.40 |
| | | | | 271 - OYCC | | | | |
| | | | | 1280 - Alternative Ed | | | | |
| 7,041 | - | 11,317 | | 0112 - Classified Salaries | - | - | - | |
| 512 | - | - | | 01XX - Other Salaries | - | - | - | |
| 4,447 | - | 7,259 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 4,991 | - | 1,615 | | 04XX - Supplies & Materials | 1,615 | 1,615 | 1,615 | |
| 16,991 | - | 20,191 | | Total Function 1280: | 1,615 | 1,615 | 1,615 | |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 272 - Early Learning Division | | | | |
| | | | | 3500 - Child Care | | | | |
| - | - | - | | 01XX - Other Salaries | 81,136 | 81,136 | 81,136 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 18,864 | 18,864 | 18,864 | |
| - | - | - | | Total Function 3500: | 100,000 | 100,000 | 100,000 | |
| | | | | 285 - Improvement Planning Grant | | | | |
| | | | | 1280 - Alternative Ed | | | | |
| - | - | 10,000 | | 04XX - Supplies & Materials | 10,000 | 10,000 | 10,000 | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 3100 - Food Services | | | | |
| 24,261 | 23,857 | 43,672 | 0.88 | 0112 - Classified Salaries | 19,993 | 19,993 | 19,993 | 0.88 |
| 1,942 | 758 | 1,933 | | 01XX - Other Salaries | 680 | 680 | 680 | |
| 17,147 | 19,142 | 34,245 | | 02XX - Associated Pavroll Costs | 15,931 | 15,931 | 15,931 | |
| - | - | - | | 03XX - Purchased Services | 1,641 | 1,641 | 1,641 | |
| 43,350 | 43,758 | 79,850 | 0.88 | Total Function 3100: | 38,245 | 38,245 | 38,245 | 0.88 |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 01XX - Other Salaries | 57 | 57 | 57 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 12 | 12 | 12 | |
| - | - | - | | 03XX - Purchased Services | 51,779 | 51,779 | 51,779 | |
| - | - | - | | 04XX - Supplies & Materials | 347 | 347 | 347 | |
| - | - | - | | 05XX - Capital Outlay | 51,544 | 51,544 | 51,544 | |
| - | - | - | | 06XX - Other Objects | 6,419 | 6,419 | 6,419 | |
| - | - | - | | Total Function 4152: | 110,158 | 110,158 | 110,158 | |
| 2,707,216 | 3,046,217 | 3,108,353 | 29.80 | Total Center 039: | 3,869,847 | 3,869,847 | 3,869,847 | 36.18 |

| 2013/14 | 2014/15 | 2015/16 | | Center - Object | 2016/17 | 2016/17 | 2016/17 | |
|------------------|------------------|------------------|-------------|---|------------------|------------------|------------------|-------------|
| Actuals | Actuals | Revised | FTE | | Proposed | Approved | Adopted | FTE |
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| 317,447 | 331,154 | 171,438 | | 2115 - Student Safety | | | | |
| - | 7,945 | 44,000 | | 03XX - Purchased Services | 171,438 | 171,438 | 171,438 | |
| 317,447 | 339,099 | 215,438 | | 04XX - Supplies & Materials | 44,000 | 44,000 | 44,000 | |
| | | | | Total Function 2115: | 215,438 | 215,438 | 215,438 | |
| | | | | 2120 - Guidance Services | | | | |
| | | 36,950 | 0.50 | 0111 - Licensed Salaries | - | - | - | |
| | | 16,053 | | 02XX - Associated Pavroll Costs | - | - | - | |
| | | - | | 04XX - Supplies & Materials | 1,700 | 1,700 | 1,700 | |
| | | 53,003 | 0.50 | Total Function 2120: | 1,700 | 1,700 | 1,700 | |
| | | | | 2122 - Positive Behavior Supports | | | | |
| 980 | 3,000 | 2,386 | | 01XX - Other Salaries | 386 | 386 | 386 | |
| 279 | 598 | 505 | | 02XX - Associated Pavroll Costs | 91 | 91 | 91 | |
| 383 | 300 | 200 | | 03XX - Purchased Services | - | - | - | |
| 59 | - | - | | 04XX - Supplies & Materials | 5,000 | 5,000 | 5,000 | |
| 1,700 | 3,898 | 3,091 | | Total Function 2122: | 5,477 | 5,477 | 5,477 | |
| | | | | 2130 - Health Services | | | | |
| 20,050 | 14,280 | - | | 0112 - Classified Salaries | - | - | - | |
| 2,811 | - | 19,393 | | 01XX - Other Salaries | - | - | - | |
| 19,410 | 12,139 | 1,475 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 2,840 | 800 | | 03XX - Purchased Services | 800 | 800 | 800 | |
| 42,271 | 29,260 | 21,668 | | Total Function 2130: | 800 | 800 | 800 | |
| | | | | 2140 - Psychological Services | | | | |
| 24,525 | 11,114 | 5,763 | 0.10 | 0111 - Licensed Salaries | 6,130 | 6,130 | 6,130 | 0.10 |
| - | 501 | 978 | | 01XX - Other Salaries | 983 | 983 | 983 | |
| 11,679 | 4,949 | 2,770 | | 02XX - Associated Pavroll Costs | 3,025 | 3,025 | 3,025 | |
| - | - | 3,043 | | 04XX - Supplies & Materials | 9,300 | 9,300 | 9,300 | |
| 36,204 | 16,564 | 12,554 | 0.10 | Total Function 2140: | 19,438 | 19,438 | 19,438 | 0.10 |
| | | | | 2150 - Speech Pathologist | | | | |
| 32,141 | - | 7,250 | 0.10 | 0111 - Licensed Salaries | 18,843 | 18,843 | 18,843 | 0.30 |
| - | - | - | | 0112 - Classified Salaries | 34,163 | 34,163 | 34,163 | 0.94 |
| - | - | 137 | | 01XX - Other Salaries | 405 | 405 | 405 | |
| 16,409 | - | 2,960 | | 02XX - Associated Pavroll Costs | 26,765 | 26,765 | 26,765 | |
| - | - | 5,850 | | 04XX - Supplies & Materials | 9,000 | 9,000 | 9,000 | |
| 48,551 | - | 16,197 | 0.10 | Total Function 2150: | 89,176 | 89,176 | 89,176 | 1.24 |
| | | | | 2160 - Oth Stant Treatment | | | | |
| 232,402 | 221,065 | 201,105 | 3.00 | 0111 - Licensed Salaries | 208,311 | 208,311 | 208,311 | 3.00 |
| 147,187 | 146,225 | 139,658 | 3.94 | 0112 - Classified Salaries | 143,665 | 143,665 | 143,665 | 3.94 |
| 4,633 | 2,703 | 6,881 | | 01XX - Other Salaries | 10,940 | 10,940 | 10,940 | |
| 185,931 | 184,246 | 163,237 | | 02XX - Associated Pavroll Costs | 176,157 | 176,157 | 176,157 | |
| - | 40,680 | - | | 03XX - Purchased Services | 10,000 | 10,000 | 10,000 | |
| - | - | 2,000 | | 04XX - Supplies & Materials | 8,000 | 8,000 | 8,000 | |
| 570,153 | 594,919 | 512,881 | 6.94 | Total Function 2160: | 557,073 | 557,073 | 557,073 | 6.94 |
| | | | | 2190 - Service Direction | | | | |
| 118,658 | - | 52,031 | 1.00 | 0111 - Licensed Salaries | - | - | - | |
| 188,163 | 204,350 | 199,499 | 5.55 | 0112 - Classified Salaries | 205,529 | 205,529 | 205,529 | 5.55 |
| 316,215 | 256,119 | 324,647 | 3.00 | 0113 - Administrators Salaries | 344,885 | 344,885 | 344,885 | 3.00 |
| 14,928 | 15,317 | 37,429 | | 01XX - Other Salaries | 39,544 | 39,544 | 39,544 | |
| 346,140 | 261,742 | 257,447 | | 02XX - Associated Pavroll Costs | 279,063 | 279,063 | 279,063 | |
| 154,615 | 25,889 | 20,000 | | 03XX - Purchased Services | 23,000 | 23,000 | 23,000 | |
| 14,823 | - | 10,500 | | 04XX - Supplies & Materials | 10,000 | 10,000 | 10,000 | |
| 1,153,542 | 763,417 | 901,554 | 9.55 | Total Function 2190: | 902,021 | 902,021 | 902,021 | 8.55 |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 7,101 | 2,792 | 5,386 | | 01XX - Other Salaries | - | - | - | |
| 1,528 | 785 | 1,198 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 13,416 | | 04XX - Supplies & Materials | - | - | - | |
| 8,629 | 3,577 | 20,000 | | Total Function 2210: | - | - | - | |
| | | | | 2211 - Teaching & Learning | | | | |
| - | 7,830 | - | | 0111 - Licensed Salaries | - | - | - | |
| 51,280 | 52,306 | - | | 0112 - Classified Salaries | - | - | - | |
| 362,922 | 421,911 | 441,360 | 3.50 | 0113 - Administrators Salaries | 434,755 | 434,755 | 434,755 | 3.50 |
| - | - | 54,551 | 1.00 | 0114 - Administrative Prof. / Confidential Salaries | 57,033 | 57,033 | 57,033 | 1.00 |
| 31,002 | 25,558 | 148,884 | | 01XX - Other Salaries | 79,062 | 79,062 | 79,062 | |
| 256,814 | 297,812 | 275,026 | | 02XX - Associated Pavroll Costs | 286,049 | 286,049 | 286,049 | |
| 20,190 | 22,687 | 23,177 | | 03XX - Purchased Services | 18,420 | 18,420 | 111,445 | |
| 183,347 | 200,330 | 354,442 | | 04XX - Supplies & Materials | 328,842 | 328,842 | 328,842 | |
| 12,448 | 5,125 | - | | 06XX - Other Objects | - | - | - | |
| 918,004 | 1,033,558 | 1,299,915 | 4.50 | Total Function 2211: | 1,204,161 | 1,204,161 | 1,297,186 | 4.50 |
| | | | | 2220 - Educational Media Services | | | | |
| 73,215 | 49,927 | 71,687 | 1.00 | 0111 - Licensed Salaries | 36,544 | 36,544 | 36,544 | 0.50 |
| - | 4,625 | 1,595 | | 01XX - Other Salaries | 13,235 | 13,235 | 13,235 | |
| 35,425 | 26,137 | 39,748 | | 02XX - Associated Pavroll Costs | 21,813 | 21,813 | 21,813 | |
| 132 | 617 | - | | 03XX - Purchased Services | 1,950 | 1,950 | 1,950 | |
| 99,882 | 99,604 | 106,000 | | 04XX - Supplies & Materials | 38,750 | 38,750 | 38,750 | |
| 208,653 | 180,910 | 219,030 | 1.00 | Total Function 2220: | 112,292 | 112,292 | 112,292 | 0.50 |
| | | | | 2230 - Assessment & Testing | | | | |
| 31,611 | 132,740 | 136,280 | 2.00 | 0111 - Licensed Salaries | 36,543 | 36,543 | 36,543 | 0.50 |
| 30,874 | - | - | | 0112 - Classified Salaries | - | - | - | |
| 93,982 | 95,898 | 107,502 | 1.00 | 0113 - Administrators Salaries | 111,639 | 111,639 | 111,639 | 1.00 |
| 47,655 | 65,412 | 75,657 | | 0114 - Administrative Prof. / Confidential Salaries | - | - | - | |
| 990 | 5,993 | 12,502 | | 01XX - Other Salaries | 7,870 | 7,870 | 7,870 | |
| 106,575 | 159,316 | 130,005 | | 02XX - Associated Pavroll Costs | 67,152 | 67,152 | 67,152 | |
| - | 960 | 5 | | 03XX - Purchased Services | 1,500 | 1,500 | 1,500 | |
| - | 54,568 | - | | 04XX - Supplies & Materials | - | - | - | |
| 311,686 | 514,887 | 461,951 | 3.00 | Total Function 2230: | 224,704 | 224,704 | 224,704 | 1.50 |
| | | | | 2240 - Instructional Staff Development | | | | |
| 3,685 | 7,896 | 426,422 | | 01XX - Other Salaries | - | - | - | |
| 997 | 2,204 | 27,136 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 12,091 | 35,282 | 129,775 | | 03XX - Purchased Services | 47,900 | 47,900 | 47,900 | |
| 11,358 | 4,537 | 51,500 | | 04XX - Supplies & Materials | 16,000 | 16,000 | 16,000 | |
| - | 1,085 | 10,000 | | 06XX - Other Objects | 1,000 | 1,000 | 1,000 | |
| 28,131 | 51,005 | 644,833 | | Total Function 2240: | 64,900 | 64,900 | 64,900 | |
| | | | | 2310 - Board Of Education | | | | |
| 37,461 | 38,210 | 39,357 | 0.50 | 0114 - Administrative Prof. / Confidential Salaries | 43,806 | 43,806 | 43,806 | 0.50 |
| 3,017 | 1,444 | 1,000 | | 01XX - Other Salaries | 4,150 | 4,150 | 4,150 | |
| 21,163 | 21,511 | 20,235 | | 02XX - Associated Pavroll Costs | 22,323 | 22,323 | 22,323 | |
| 126,835 | 168,980 | 228,500 | | 03XX - Purchased Services | 236,500 | 236,500 | 236,500 | |
| 15,025 | 21,204 | 23,500 | | 04XX - Supplies & Materials | 24,000 | 24,000 | 24,000 | |
| 17,449 | 21,918 | 30,000 | | 06XX - Other Objects | 30,000 | 30,000 | 30,000 | |
| 220,950 | 273,268 | 342,592 | 0.50 | Total Function 2310: | 360,779 | 360,779 | 360,779 | 0.50 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|---|--------------------|--------------------|---------------|---|---------------------|---------------------|--------------------|---------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| 2574 - Print Services | | | | | | | | |
| 52,786 | 53,161 | 63,913 | 1.50 | 0112 - Classified Salaries | 66,155 | 66,155 | 66,155 | 1.50 |
| 7,327 | 9,335 | 6,560 | | 01XX - Other Salaries | 7,080 | 7,080 | 7,080 | |
| 33,737 | 34,136 | 33,635 | | 02XX - Associated Pavroll Costs | 47,667 | 47,667 | 47,667 | |
| - | 745 | 5,680 | | 03XX - Purchased Services | 4,045 | 4,045 | 4,045 | |
| 6,124 | (39,762) | 42,000 | | 04XX - Supplies & Materials | 48,384 | 48,384 | 48,384 | |
| 99,973 | 57,615 | 151,788 | 1.50 | Total Function 2574: | 173,331 | 173,331 | 173,331 | 1.50 |
| 2620 - Grant/Development | | | | | | | | |
| 74,838 | 95,898 | 100,165 | 1.00 | 0113 - Administrators Salaries | 103,970 | 103,970 | 103,970 | 1.00 |
| 27 | - | 4,880 | | 01XX - Other Salaries | 5,640 | 5,640 | 5,640 | |
| 49,844 | 64,453 | 48,461 | | 02XX - Associated Pavroll Costs | 55,528 | 55,528 | 55,528 | |
| - | - | 500 | | 03XX - Purchased Services | - | - | - | |
| 499 | 27 | - | | 04XX - Supplies & Materials | - | - | - | |
| - | - | 500 | | 06XX - Other Objects | - | - | - | |
| 125,208 | 160,378 | 154,506 | 1.00 | Total Function 2620: | 165,138 | 165,138 | 165,138 | 1.00 |
| 2630 - Communications | | | | | | | | |
| 7,381 | 13,280 | 27,375 | 0.50 | 0112 - Classified Salaries | 20,124 | 20,124 | 20,124 | 0.50 |
| 100,514 | 105,756 | 113,315 | 1.00 | 0113 - Administrators Salaries | 116,147 | 116,147 | 116,147 | 1.00 |
| 35,450 | 42,251 | 20,757 | | 01XX - Other Salaries | 22,100 | 22,100 | 22,100 | |
| 52,535 | 66,046 | 49,398 | | 02XX - Associated Pavroll Costs | 57,806 | 57,806 | 57,806 | |
| 63,322 | 159,056 | 52,195 | | 03XX - Purchased Services | 98,858 | 98,858 | 98,858 | |
| 18,313 | 40,068 | 25,250 | | 04XX - Supplies & Materials | 39,288 | 39,288 | 39,288 | |
| 6,308 | 14,146 | 17,550 | | 06XX - Other Objects | 11,750 | 11,750 | 11,750 | |
| 283,823 | 440,602 | 305,841 | 1.50 | Total Function 2630: | 366,073 | 366,073 | 366,073 | 1.50 |
| 2640 - Staff Services | | | | | | | | |
| 231,319 | 222,260 | - | | 0112 - Classified Salaries | - | - | - | |
| 109,345 | 199,015 | 128,072 | 1.00 | 0113 - Administrators Salaries | 118,469 | 118,469 | 118,469 | 1.00 |
| - | - | 282,152 | 5.50 | 0114 - Administrative Prof. / Confidential Salaries | 327,971 | 327,971 | 327,971 | 5.50 |
| 42,794 | 64,292 | 76,019 | | 01XX - Other Salaries | 73,868 | 73,868 | 73,868 | |
| 609,324 | 779,216 | 649,554 | | 02XX - Associated Pavroll Costs | 744,456 | 744,456 | 744,456 | |
| 66,572 | 114,987 | 187,340 | | 03XX - Purchased Services | 200,000 | 200,000 | 200,000 | |
| 14,922 | 18,542 | 51,000 | | 04XX - Supplies & Materials | 40,750 | 40,750 | 40,750 | |
| 27,139 | 35,262 | 47,500 | | 06XX - Other Objects | 48,000 | 48,000 | 48,000 | |
| 1,101,414 | 1,433,574 | 1,421,637 | 6.50 | Total Function 2640: | 1,553,514 | 1,553,514 | 1,553,514 | 6.50 |
| 2642 - Recruitment Services | | | | | | | | |
| - | - | 26,409 | | 0112 - Classified Salaries | - | - | - | |
| - | - | 95,353 | | 0113 - Administrators Salaries | - | - | - | |
| - | - | 1,643 | | 01XX - Other Salaries | 30,000 | 30,000 | 30,000 | |
| - | - | 34,137 | | 02XX - Associated Pavroll Costs | 6,975 | 6,975 | 6,975 | |
| - | - | 22,160 | | 03XX - Purchased Services | 24,500 | 24,500 | 24,500 | |
| - | - | 17,000 | | 04XX - Supplies & Materials | 12,000 | 12,000 | 12,000 | |
| - | - | 196,702 | | Total Function 2642: | 73,475 | 73,475 | 73,475 | |
| 2660 - Technology Services | | | | | | | | |
| 287,085 | 334,334 | 311,067 | 7.00 | 0112 - Classified Salaries | 338,186 | 338,186 | 338,186 | 7.00 |
| 121,337 | 112,304 | 157,159 | 1.20 | 0113 - Administrators Salaries | 135,144 | 135,144 | 135,144 | 1.20 |
| - | - | 67,749 | 2.00 | 0114 - Administrative Prof. / Confidential Salaries | 132,254 | 132,254 | 132,254 | 2.00 |
| 28,604 | 27,781 | 46,124 | | 01XX - Other Salaries | 71,076 | 71,076 | 71,076 | |
| 190,015 | 226,701 | 253,938 | | 02XX - Associated Pavroll Costs | 341,577 | 341,577 | 341,577 | |
| 248,546 | 57,640 | 29,276 | | 03XX - Purchased Services | 26,236 | 26,236 | 26,236 | |
| 547,255 | 1,045,077 | 981,229 | | 04XX - Supplies & Materials | 589,638 | 589,638 | 589,638 | |
| 403,995 | - | 12,434 | | 05XX - Capital Outlay | 20,000 | 20,000 | 20,000 | |
| - | 1,592 | 6,421 | | 06XX - Other Objects | 4,050 | 4,050 | 4,050 | |
| 1,826,837 | 1,805,430 | 1,865,397 | 10.20 | Total Function 2660: | 1,658,161 | 1,658,161 | 1,658,161 | 10.20 |
| 2690 - Other Support Services - Central | | | | | | | | |
| - | - | 26,310 | 0.25 | 0113 - Administrators Salaries | 27,363 | 27,363 | 27,363 | 0.25 |
| - | 7,317 | 58,338 | | 01XX - Other Salaries | 23,868 | 23,868 | 23,868 | |
| - | 1,453 | 10,930 | | 02XX - Associated Pavroll Costs | 14,082 | 14,082 | 14,082 | |
| - | 10,087 | 49,500 | | 03XX - Purchased Services | 27,000 | 27,000 | 27,000 | |
| - | 5,098 | 22,500 | | 04XX - Supplies & Materials | 9,000 | 9,000 | 9,000 | |
| - | 23,954 | 167,578 | 0.25 | Total Function 2690: | 101,313 | 101,313 | 101,313 | 0.25 |
| 3363 - Community Partnership | | | | | | | | |
| 322,014 | - | - | | 03XX - Purchased Services | - | - | - | |
| 5110 - Long-Term Debt Service | | | | | | | | |
| 122,310 | 122,310 | 122,310 | | 0610 - Redemption Of Principal | 122,310 | 122,310 | 122,310 | |
| 5200 - Interfund Transfers | | | | | | | | |
| 1,512,000 | 2,104,038 | 1,785,538 | | 07XX - Interfund Transfers | 1,319,938 | 1,319,938 | 1,319,938 | |
| 6110 - Operating Contingencies | | | | | | | | |
| - | - | 2,113,235 | | 08XX - Contingencies | 1,000,000 | 1,000,000 | 1,000,000 | |
| 7000 - Unappropriated Ending Fund Balance | | | | | | | | |
| 12,238,786 | 8,738,268 | 6,418,590 | | 09XX - Unappropriated Ending Fund Balance | 6,470,966 | 6,470,966 | 4,970,966 | |
| 37,362,092 | 37,569,164 | 38,808,573 | 187.64 | Total Fund 100: | 37,158,053 | 37,158,053 | 36,719,181 | 177.39 |
| 201+202 - Title I | | | | | | | | |
| 1272 - Title IA/D | | | | | | | | |
| - | - | 828,635 | 12.21 | 0111 - Licensed Salaries | 835,032 | 835,032 | 835,032 | 11.37 |
| - | - | 14,038 | 0.22 | 0112 - Classified Salaries | 6,220 | 6,220 | 6,220 | 0.22 |
| 351 | - | - | | 01XX - Other Salaries | 9,973 | 9,973 | 9,973 | |
| 98 | - | 256,590 | | 02XX - Associated Pavroll Costs | 401,825 | 401,825 | 401,825 | |
| - | - | 193 | | 03XX - Purchased Services | 34,524 | 34,524 | 37,003 | |
| - | - | 1,451,589 | | 04XX - Supplies & Materials | - | - | - | |
| 449 | - | 2,551,045 | 12.43 | Total Function 1272: | 1,287,574 | 1,287,574 | 1,290,053 | 11.59 |
| 2110 - Attendance / Social Work | | | | | | | | |
| 33,953 | 35,253 | 38,648 | 0.50 | 0111 - Licensed Salaries | 36,543 | 36,543 | 36,543 | 0.50 |
| - | - | - | | 01XX - Other Salaries | 300 | 300 | 300 | |
| 17,037 | 20,686 | 19,853 | | 02XX - Associated Pavroll Costs | 17,144 | 17,144 | 17,144 | |
| - | - | - | | 03XX - Purchased Services | 1,500 | 1,500 | 1,500 | |
| 50,990 | 55,939 | 58,501 | 0.50 | Total Function 2110: | 55,487 | 55,487 | 55,487 | 0.50 |
| 2210 - Improvement of Instructional Services | | | | | | | | |
| - | 634,434 | 742,390 | 10.00 | 0111 - Licensed Salaries | 703,235 | 703,235 | 703,235 | 10.00 |
| - | 683 | 16,025 | | 01XX - Other Salaries | 575 | 575 | 575 | |
| - | 332,423 | 353,367 | | 02XX - Associated Pavroll Costs | 314,681 | 314,681 | 314,681 | |
| - | - | 15,193 | | 03XX - Purchased Services | 30,000 | 30,000 | 30,000 | |
| 260 | 13,429 | 106,242 | | 04XX - Supplies & Materials | 2,500 | 2,500 | 2,500 | |
| 260 | 980,969 | 1,233,216 | 10.00 | Total Function 2210: | 1,050,991 | 1,050,991 | 1,050,991 | 10.00 |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 2240 - Instructional Staff Development | | | | |
| 11,594 | 191,263 | 179,285 | | 01XX - Other Salaries | - | - | - | |
| 3,139 | 41,503 | 19,484 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 3,050 | 90,815 | 192,715 | | 03XX - Purchased Services | 51,000 | 51,000 | 51,000 | |
| 8,008 | 11,149 | 4,107 | | 04XX - Suoplies & Materials | 12,000 | 12,000 | 12,000 | |
| 25,791 | 334,729 | 395,592 | | Total Function 2240: | 63,000 | 63,000 | 63,000 | |
| | | | | 2490 - Oth Sch Admn Supp Svcs | | | | |
| 34,954 | 37,156 | 58,152 | 1.00 | 0112 - Classified Salaries | 47,008 | 47,008 | 47,008 | 1.00 |
| 50,344 | 53,876 | 67,723 | 0.50 | 0113 - Administrators Salaries | 56,936 | 56,936 | 56,936 | 0.50 |
| 2,146 | 1,050 | 4,327 | | 01XX - Other Salaries | 3,600 | 3,600 | 3,600 | |
| 40,696 | 50,064 | 61,431 | | 02XX - Associated Pavroll Costs | 42,385 | 42,385 | 42,385 | |
| - | - | - | | 03XX - Purchased Services | 1,875 | 1,875 | 1,875 | |
| - | - | 1,171 | | 04XX - Suoplies & Materials | - | - | - | |
| 191,601 | 246,017 | 237,601 | | 06XX - Other Obiects | 200,074 | 200,074 | 200,074 | |
| 319,741 | 388,163 | 430,404 | 1.50 | Total Function 2490: | 351,878 | 351,878 | 351,878 | 1.50 |
| | | | | 3390 - Oth Community Services | | | | |
| - | - | - | | 03XX - Purchased Services | - | - | 58 | |
| 397,232 | 1,759,800 | 4,668,758 | 24.43 | Total Fund 201+202: | 2,808,930 | 2,808,930 | 2,811,467 | 23.59 |
| | | | | 206+207 - Title IIA | | | | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 34,541 | 27,166 | 110,502 | 1.50 | 0111 - Licensed Salaries | 106,096 | 106,096 | 106,096 | 1.50 |
| 17,223 | 17,170 | 27,338 | | 02XX - Associated Pavroll Costs | 50,080 | 50,080 | 50,080 | |
| - | - | - | | 03XX - Purchased Services | 4,500 | 4,500 | 4,500 | |
| - | - | - | | 04XX - Suoplies & Materials | 2,500 | 2,500 | 2,500 | |
| 12,395 | 2,006 | 10,264 | | 06XX - Other Obiects | - | - | - | |
| 64,159 | 46,341 | 148,104 | 1.50 | Total Function 2210: | 163,176 | 163,176 | 163,176 | 1.50 |
| | | | | 2240 - Instructional Staff Development | | | | |
| 26,800 | 15,972 | 112,339 | | 01XX - Other Salaries | 98,051 | 98,051 | 98,051 | |
| 7,804 | 2,844 | 27,793 | | 02XX - Associated Pavroll Costs | 22,797 | 22,797 | 22,797 | |
| 224,915 | 100,259 | 126,900 | | 03XX - Purchased Services | 55,906 | 55,906 | 55,906 | |
| 566 | 731 | - | | 04XX - Supplies & Materials | 2,500 | 2,500 | 2,500 | |
| 260,085 | 119,806 | 267,032 | | Total Function 2240: | 179,254 | 179,254 | 179,254 | |
| | | | | 2490 - Oth Sch Admn Supp Svcs | | | | |
| - | 5,639 | 6,524 | | 06XX - Other Obiects | 10,622 | 10,622 | 10,622 | |
| | | | | 2640 - Staff Services | | | | |
| - | 2,200 | - | | 01XX - Other Salaries | - | - | - | |
| - | 575 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 2,775 | - | | Total Function 2640: | - | - | - | |
| 324,244 | 174,560 | 421,659 | 1.50 | Total Fund 206+207: | 353,052 | 353,052 | 353,052 | 1.50 |
| | | | | 208+209 - Title III | | | | |
| | | | | 1291 - English Language Learners Instruction | | | | |
| - | - | - | | 0111 - Licensed Salaries | 63,553 | 63,553 | 63,553 | 1.00 |
| - | - | 63,706 | | 0112 - Classified Salaries | - | - | - | |
| 14,623 | 6,720 | 130,884 | | 01XX - Other Salaries | 84,470 | 84,470 | 84,470 | |
| 3,963 | 1,351 | 39,356 | | 02XX - Associated Pavroll Costs | 48,131 | 48,131 | 48,131 | |
| 8,427 | 1,097 | 9,666 | | 03XX - Purchased Services | 6,000 | 6,000 | 6,000 | |
| 49,816 | 25,137 | 28,732 | | 04XX - Supplies & Materials | 14,000 | 14,000 | 14,000 | |
| - | - | 1,500 | | 06XX - Other Obiects | - | - | - | |
| 76,829 | 34,306 | 273,843 | | Total Function 1291: | 216,154 | 216,154 | 216,154 | 1.00 |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 117,454 | 76,044 | 78,860 | 1.00 | 0111 - Licensed Salaries | 79,504 | 79,504 | 79,504 | 1.00 |
| 33,389 | 19,379 | 16,835 | | 01XX - Other Salaries | 17,154 | 17,154 | 17,154 | |
| 64,735 | 38,441 | 38,139 | | 02XX - Associated Pavroll Costs | 39,743 | 39,743 | 39,743 | |
| 59,008 | 4,573 | 8,000 | | 03XX - Purchased Services | 11,000 | 11,000 | 11,000 | |
| 11,438 | 62,539 | - | | 04XX - Suoplies & Materials | 7,000 | 7,000 | 7,000 | |
| 9,207 | 3,282 | - | | 06XX - Other Obiects | - | - | - | |
| 295,232 | 204,257 | 141,833 | 1.00 | Total Function 2210: | 154,401 | 154,401 | 154,401 | 1.00 |
| | | | | 2240 - Instructional Staff Development | | | | |
| 8,471 | 9,976 | 33,240 | | 01XX - Other Salaries | 40,000 | 40,000 | 40,000 | |
| 1,702 | 2,491 | 8,224 | | 02XX - Associated Pavroll Costs | 9,300 | 9,300 | 9,300 | |
| 54 | 17,839 | 58,101 | | 03XX - Purchased Services | 20,000 | 20,000 | 20,000 | |
| 441 | 37 | - | | 04XX - Supplies & Materials | 7,000 | 7,000 | 7,000 | |
| 500 | - | - | | 06XX - Other Obiects | - | - | - | |
| 11,168 | 30,345 | 99,565 | | Total Function 2240: | 76,300 | 76,300 | 76,300 | |
| | | | | 2490 - Oth Sch Admn Supp Svcs | | | | |
| - | 18,190 | - | | 03XX - Purchased Services | - | - | - | |
| - | 4,130 | 11,180 | | 06XX - Other Obiects | 8,217 | 8,217 | 8,217 | |
| - | 22,320 | 11,180 | | Total Function 2490: | 8,217 | 8,217 | 8,217 | |
| | | | | 3390 - Oth Community Services | | | | |
| - | 56 | 10,156 | | 01XX - Other Salaries | 5,000 | 5,000 | 5,000 | |
| - | 16 | 2,370 | | 02XX - Associated Pavroll Costs | 1,164 | 1,164 | 1,164 | |
| - | - | 6,494 | | 03XX - Purchased Services | 1,000 | 1,000 | 1,000 | |
| 195 | 8 | 7,185 | | 04XX - Suoplies & Materials | 9,500 | 9,500 | 9,500 | |
| 195 | 79 | 26,204 | | Total Function 3390: | 16,664 | 16,664 | 16,664 | |
| 383,424 | 291,307 | 552,625 | 1.00 | Total Fund 208+209: | 471,736 | 471,736 | 471,736 | 2.00 |
| | | | | 214 - Title VII | | | | |
| | | | | 1271 - Remediation | | | | |
| 2,306 | 644 | 5,426 | | 01XX - Other Salaries | 6,626 | 6,626 | 6,626 | |
| 660 | 174 | 1,095 | | 02XX - Associated Pavroll Costs | 1,540 | 1,540 | 1,540 | |
| - | - | 250 | | 03XX - Purchased Services | 500 | 500 | 500 | |
| - | 165 | 82 | | 04XX - Supplies & Materials | 132 | 132 | 132 | |
| 123 | 47 | - | | 06XX - Other Obiects | 575 | 575 | 575 | |
| 3,089 | 1,030 | 6,853 | | Total Function 1271: | 9,373 | 9,373 | 9,373 | |
| | | | | 3390 - Oth Community Services | | | | |
| - | - | 4,500 | | 03XX - Purchased Services | - | - | - | |
| - | (0) | - | | 7000 - Unappropriated Ending Fund Balance | | | | |
| - | - | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 3,089 | 1,030 | 11,353 | | Total Fund 214: | 9,373 | 9,373 | 9,373 | |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 217 - IDEA Enhancement | | | | |
| | | | | 2190 - Service Direction | | | | |
| 10,385 | 8,880 | 10,026 | | 01XX - Other Salaries | 10,026 | 10,026 | 10,026 | |
| 1,838 | 1,586 | 2,246 | | 02XX - Associated Pavroll Costs | 2,331 | 2,331 | 2,331 | |
| - | 1,688 | - | | 03XX - Purchased Services | - | - | - | |
| 508 | 577 | 460 | | 06XX - Other Objects | - | - | - | |
| 12,731 | 12,731 | 12,731 | | Total Function 2190: | 12,357 | 12,357 | 12,357 | |
| | | | | 218+219 - IDEA B | | | | |
| | | | | 1220 - Restrictive Programs | | | | |
| 226,210 | 228,152 | 327,590 | 1.80 | 0111 - Licensed Salaries | - | - | - | |
| 393,367 | 530,479 | 636,747 | 1.72 | 0112 - Classified Salaries | - | - | - | |
| 546,374 | 280,726 | 391,251 | | 01XX - Other Salaries | 116,000 | 116,000 | 116,000 | |
| 484,709 | 516,139 | 623,714 | | 02XX - Associated Pavroll Costs | 26,970 | 26,970 | 26,970 | |
| 54,175 | 149,926 | 690,556 | | 03XX - Purchased Services | 175,000 | 175,000 | 175,000 | |
| 6,379 | 99 | - | | 04XX - Supplies & Materials | - | - | - | |
| 1,000 | - | 8,169 | | 06XX - Other Objects | - | - | - | |
| 1,712,213 | 1,705,521 | 2,678,027 | 3.52 | Total Function 1220: | 317,970 | 317,970 | 317,970 | |
| | | | | 2122 - Positive Behavior Supports | | | | |
| - | - | - | | 0111 - Licensed Salaries | 53,332 | 53,332 | 53,332 | 1.00 |
| - | - | - | | 02XX - Associated Pavroll Costs | 26,191 | 26,191 | 26,191 | |
| - | - | - | | Total Function 2122: | 79,523 | 79,523 | 79,523 | 1.00 |
| | | | | 2190 - Service Direction | | | | |
| - | - | - | 3.00 | 0111 - Licensed Salaries | 263,174 | 263,174 | 263,174 | 3.90 |
| - | - | - | 0.78 | 0112 - Classified Salaries | - | - | - | |
| - | - | - | | 01XX - Other Salaries | 6,710 | 6,710 | 6,710 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 125,291 | 125,291 | 125,291 | |
| - | - | - | | 03XX - Purchased Services | 983 | 983 | 983 | |
| - | - | - | | 04XX - Supplies & Materials | 110,000 | 110,000 | 110,000 | |
| - | - | - | 3.78 | Total Function 2190: | 506,158 | 506,158 | 506,158 | 3.90 |
| | | | | 2191 - Service Direction Indirect Charges | | | | |
| 93,048 | 77,393 | 129,037 | | 06XX - Other Objects | 130,000 | 130,000 | 130,000 | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 483 | 15 | - | | 01XX - Other Salaries | - | - | - | |
| 139 | 1 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 622 | 17 | - | | Total Function 2210: | - | - | - | |
| | | | | 2558 - Transportation - Special Ed | | | | |
| 564,925 | - | - | | 03XX - Purchased Services | - | - | - | |
| 2,370,809 | 1,782,931 | 2,807,064 | 7.30 | Total Fund 218+219: | 1,033,651 | 1,033,651 | 1,033,651 | 4.90 |
| | | | | 220 - IDEA Pre-School | | | | |
| | | | | 1220 - Restrictive Programs | | | | |
| 4,622 | 1,292 | 22,625 | | 01XX - Other Salaries | 22,625 | 22,625 | 22,625 | |
| 1,103 | 339 | 4,647 | | 02XX - Associated Pavroll Costs | 5,260 | 5,260 | 5,260 | |
| 238 | 68 | 1,105 | | 06XX - Other Objects | 1,105 | 1,105 | 1,105 | |
| 5,963 | 1,699 | 28,377 | | Total Function 1220: | 28,990 | 28,990 | 28,990 | |
| | | | | 221 - IDEA Extended Assessment | | | | |
| | | | | 2230 - Assessment & Testing | | | | |
| 2,875 | 2,974 | 2,802 | | 01XX - Other Salaries | 200 | 200 | 200 | |
| 581 | 483 | 627 | | 02XX - Associated Pavroll Costs | 46 | 46 | 46 | |
| 144 | 144 | 171 | | 06XX - Other Objects | 146 | 146 | 146 | |
| 3,600 | 3,600 | 3,600 | | Total Function 2230: | 392 | 392 | 392 | |
| | | | | 222 - School Based Mental Health Program | | | | |
| | | | | 2122 - Positive Behavior Supports | | | | |
| - | - | 67,895 | | 01XX - Other Salaries | - | - | - | |
| - | - | 15,209 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | - | 7,000 | | 03XX - Purchased Services | - | - | - | |
| - | - | 2,046 | | 04XX - Supplies & Materials | - | - | - | |
| - | - | 4,850 | | 06XX - Other Objects | - | - | - | |
| - | - | 97,000 | | Total Function 2122: | - | - | - | |
| | | | | 2140 - Psychological Services | | | | |
| - | 76,478 | - | | 03XX - Purchased Services | - | - | - | |
| - | 3,633 | - | | 06XX - Other Objects | - | - | - | |
| - | 80,111 | - | | Total Function 2140: | - | - | - | |
| - | 80,111 | 97,000 | | Total Fund 222: | - | - | - | |
| | | | | 230 - SPR&I | | | | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| 4,516 | 4,702 | 1,761 | | 01XX - Other Salaries | - | - | - | |
| 1,306 | 1,213 | 395 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 24 | - | 900 | | 03XX - Purchased Services | 900 | 900 | 900 | |
| - | - | 4,000 | | 04XX - Supplies & Materials | 4,000 | 4,000 | 4,000 | |
| 243 | 281 | 264 | | 06XX - Other Objects | 264 | 264 | 264 | |
| 6,088 | 6,196 | 7,320 | | Total Function 2210: | 5,164 | 5,164 | 5,164 | |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--------------------|--------------------|--------------------|-------------|--|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| | | | | 233 - McKinney Vento | | | | |
| | | | | 2110 - Attendance / Social Work | | | | |
| - | - | 37,624 | 0.50 | 0111 - Licensed Salaries | 23,725 | 23,725 | 23,725 | 0.50 |
| - | - | 15,952 | | 02XX - Associated Pavroll Costs | 12,484 | 12,484 | 12,484 | |
| - | - | 500 | | 03XX - Purchased Services | 2,000 | 2,000 | 2,000 | |
| - | - | 2,640 | | 04XX - Supplies & Materials | 6,140 | 6,140 | 6,140 | |
| - | - | 2,985 | | 06XX - Other Objects | 3,315 | 3,315 | 3,315 | |
| - | - | 59,701 | 0.50 | Total Function 2110: | 47,664 | 47,664 | 47,664 | 0.50 |
| | | | | 241 - SLP-NOVA Cohort V-2015 | | | | |
| | | | | 2150 - Speech Pathologist | | | | |
| - | 5,700 | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 271 | - | | 06XX - Other Objects | - | - | - | |
| - | 5,971 | - | | Total Function 2150: | - | - | - | |
| | | | | 246 - EBISS | | | | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 5,385 | 10,904 | 10,336 | | 01XX - Other Salaries | 1,500 | 1,500 | 1,500 | |
| 983 | 2,079 | 2,066 | | 02XX - Associated Pavroll Costs | 349 | 349 | 349 | |
| 352 | - | 2,057 | | 03XX - Purchased Services | 1,671 | 1,671 | 1,671 | |
| 280 | 617 | 542 | | 06XX - Other Objects | 542 | 542 | 542 | |
| 7,000 | 13,600 | 15,000 | | Total Function 2240: | 4,062 | 4,062 | 4,062 | |
| | | | | 251 - Drivers Education | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 29,670 | 25,505 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 252 - E-Rate | | | | |
| | | | | 2660 - Technology Services | | | | |
| 22,265 | - | 248,522 | | 03XX - Purchased Services | 557,381 | 557,381 | 557,381 | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 319,464 | 448,522 | 200,000 | | 09XX - Unappropriated Ending Fund Balance | 200,000 | 200,000 | 200,000 | |
| 341,728 | 448,522 | 448,522 | | Total Fund 252: | 757,381 | 757,381 | 757,381 | |
| | | | | 253 - Energy Efficient Schools - SB 1149 | | | | |
| | | | | 2540 - Maintenance & Operations | | | | |
| - | - | 179,756 | | 03XX - Purchased Services | 300,000 | 300,000 | 300,000 | |
| - | - | 577,746 | | 05XX - Capital Outlav | 497,636 | 497,636 | 497,636 | |
| - | - | 757,502 | | Total Function 2540: | 797,636 | 797,636 | 797,636 | |
| | | | | 2544 - Maintenance Services | | | | |
| 50,000 | 159,754 | - | | 05XX - Capital Outlav | 750,000 | 750,000 | 750,000 | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| - | - | 820,000 | | 08XX - Contineencies | - | - | - | |
| 834,058 | 893,814 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 834,058 | 893,814 | 820,000 | | Total Function 7000: | - | - | - | |
| 884,058 | 1,053,569 | 1,577,502 | | Total Fund 253: | 1,547,636 | 1,547,636 | 1,547,636 | |
| | | | | 255 - Mt Hood Cable Regulatory Commission Grant | | | | |
| | | | | 2219 - Other Imp Of Instruction | | | | |
| - | - | 5,490 | | 01XX - Other Salaries | 5,490 | 5,490 | 5,490 | |
| - | - | 1,230 | | 02XX - Associated Pavroll Costs | 1,277 | 1,277 | 1,277 | |
| - | - | 5,800 | | 03XX - Purchased Services | 5,800 | 5,800 | 5,800 | |
| - | - | 566,078 | | 04XX - Supplies & Materials | 566,078 | 566,078 | 566,078 | |
| - | - | 27,483 | | 06XX - Other Objects | 27,483 | 27,483 | 27,483 | |
| - | - | 606,081 | | Total Function 2219: | 606,128 | 606,128 | 606,128 | |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-------------|--|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 256 - Other Contracts & Grants | | | | |
| | | | | 2559 - Other Stdnt Transport | | | | |
| 58,300 | - | - | | 03XX - Purchased Services | - | - | - | |
| - | 37,135 | 95,049 | | 3231 - DHS Foster Kids | | | | |
| 125 | 190 | 250 | | 03XX - Purchased Services | 100,537 | 100,537 | 100,537 | |
| 60,496 | 33,939 | - | | 3300 - Community Services | | | | |
| 118,921 | 71,264 | 95,299 | | 04XX - Supplies & Materials | 280 | 280 | 280 | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| | | | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | Total Fund 256: | 100,817 | 100,817 | 100,817 | |
| | | | | 257 - Contract Fuel Sales | | | | |
| | | | | 3210 - Fuel / DHS Reimb Expense | | | | |
| 460,658 | 325,644 | 327,790 | | 04XX - Supplies & Materials | 344,351 | 344,351 | 344,351 | |
| 41,153 | 76,696 | - | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 501,811 | 402,341 | 327,790 | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | Total Fund 257: | 344,351 | 344,351 | 344,351 | |
| | | | | 258 - Clearing Account | | | | |
| (714) | 4,292 | - | | 7000 - Unappropriated Ending Fund Balance | | | | |
| | | | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 260 - Student Body Account | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 335,162 | 303,732 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 261 - Non ASB Funds | | | | |
| | | | | 2320 - Executive Administration | | | | |
| - | - | 2,885 | | 03XX - Purchased Services | 4,105 | 4,105 | 4,105 | |
| 104,233 | 120,345 | - | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 104,233 | 120,345 | 2,885 | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | Total Fund 261: | 4,105 | 4,105 | 4,105 | |
| | | | | 262 - Reynolds Education Foundation | | | | |
| | | | | 1223 - Transition Program | | | | |
| 1,328 | - | - | | 04XX - Supplies & Materials | - | - | - | |
| 237 | - | - | | 2160 - Oth Stdnt Treatment | | | | |
| 2,207 | 1,707 | - | | 04XX - Supplies & Materials | - | - | - | |
| 3,773 | 1,707 | - | | 7000 - Unappropriated Ending Fund Balance | | | | |
| | | | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | Total Fund 262: | - | - | - | |
| | | | | 263 - Project Lead the Way (PLTW) | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 10,400 | - | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 264 - Four Corners Tuition | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 38,615 | 15,112 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 266 - Seismic Rehab Grant | | | | |
| | | | | 2544 - Maintenance Services | | | | |
| - | - | 100,000 | | 03XX - Purchased Services | 100,000 | 100,000 | 44,726 | |
| - | - | 270,000 | | 05XX - Capital Outlay | 270,000 | 270,000 | 324,429 | |
| - | - | 8,019 | | 06XX - Other Objects | 8,019 | 8,019 | 9,546 | |
| - | - | 378,019 | | Total Function 2544: | 378,019 | 378,019 | 378,701 | |
| | | | | 268 - PPS / Columbia Regional Autism | | | | |
| | | | | 1299 - Other Programs | | | | |
| 94,652 | 130,476 | 114,596 | 2.00 | 0111 - Licensed Salaries | 141,320 | 141,320 | 141,320 | 2.00 |
| - | 66 | 4,843 | | 01XX - Other Salaries | 3,817 | 3,817 | 3,817 | |
| 46,850 | 55,353 | 59,593 | | 02XX - Associated Pavroll Costs | 66,553 | 66,553 | 66,553 | |
| - | 27,360 | - | | 03XX - Purchased Services | 6,000 | 6,000 | 6,000 | |
| 5,544 | 16,837 | 663,861 | | 04XX - Supplies & Materials | 1,537 | 1,537 | 1,537 | |
| 147,047 | 230,092 | 842,892 | 2.00 | Total Function 1299: | 219,227 | 219,227 | 219,227 | 2.00 |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 34,834 | 6,341 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 181,880 | 236,434 | 842,892 | 2.00 | Total Fund 268: | 219,227 | 219,227 | 219,227 | 2.00 |
| | | | | 270 - MYC Fee For Service | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 45,077 | 35,295 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 274 - ELC - Kindergarten Readiness Grant | | | | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 244 | - | - | | 01XX - Other Salaries | - | - | - | |
| 70 | - | - | | 02XX - Associated Pavroll Costs | - | - | - | |
| 12 | - | - | | 06XX - Other Objects | - | - | - | |
| 327 | - | - | | Total Function 2240: | - | - | - | |
| | | | | 276 - Seismic 16-17 | | | | |
| | | | | 2544 - Maintenance Services | | | | |
| - | - | - | | 03XX - Purchased Services | 450,000 | 450,000 | 449,318 | |
| - | - | - | | 05XX - Capital Outlay | 1,000,000 | 1,000,000 | 1,000,000 | |
| - | - | - | | 06XX - Other Objects | 50,000 | 50,000 | 50,000 | |
| - | - | - | | Total Function 2544: | 1,500,000 | 1,500,000 | 1,499,318 | |
| | | | | 277 - Closing the Achievement Gap - NQTL - OF | | | | |
| | | | | 2240 - Instructional Staff Development | | | | |
| - | 14,803 | 3,803 | | 01XX - Other Salaries | 3,803 | 3,803 | 3,803 | |
| - | 2,839 | 852 | | 02XX - Associated Pavroll Costs | 884 | 884 | 884 | |
| - | 838 | 232 | | 06XX - Other Objects | 232 | 232 | 232 | |
| - | 18,480 | 4,887 | | Total Function 2240: | 4,919 | 4,919 | 4,919 | |
| | | | | 279 - Educator Effectiveness - NQTL OF | | | | |
| | | | | 2240 - Instructional Staff Development | | | | |
| 171 | 55,811 | 14,019 | | 01XX - Other Salaries | 14,212 | 14,212 | 14,212 | |
| 47 | 12,228 | (176) | | 02XX - Associated Pavroll Costs | 3,304 | 3,304 | 3,304 | |
| - | 944 | 25,276 | | 03XX - Purchased Services | 25,083 | 25,083 | 25,083 | |
| 803 | 16,613 | 20,883 | | 04XX - Supplies & Materials | 20,884 | 20,884 | 20,884 | |
| 42 | 3,561 | 2,992 | | 06XX - Other Objects | 2,992 | 2,992 | 2,992 | |
| 1,064 | 89,157 | 62,994 | | Total Function 2240: | 66,475 | 66,475 | 66,475 | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| (0) | - | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 1,064 | 89,157 | 62,994 | | Total Fund 279: | 66,475 | 66,475 | 66,475 | |
| | | | | 280 - Expanded Reading Opportunities Grant | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| - | 0 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| | | | | 281 - District PLT | | | | |
| | | | | 2240 - Instructional Staff Development | | | | |
| - | 3,467 | 1,658 | | 01XX - Other Salaries | - | - | - | |
| - | 813 | 371 | | 02XX - Associated Pavroll Costs | - | - | - | |
| - | 107 | 92 | | 06XX - Other Obiects | - | - | - | |
| - | 4,387 | 2,121 | | Total Function 2240: | - | - | - | |
| | | | | 282 - Summative Assessment | | | | |
| | | | | 2230 - Assessment & Testing | | | | |
| - | 34,493 | 8,165 | | 04XX - Suoplies & Materials | 8,165 | 8,165 | 8,165 | |
| | | | | 283 - Miller Family Grant | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| - | 32,989 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 286 - Youth Transition Program | | | | |
| | | | | 1223 - Transition Program | | | | |
| 49,420 | 47,145 | 73,728 | 1.50 | 0112 - Classified Salaries | - | - | - | |
| - | 1,254 | 900 | | 01XX - Other Salaries | - | - | - | |
| 15,826 | 19,305 | 38,075 | | 02XX - Associated Pavroll Costs | - | - | - | |
| 2,605 | 2,448 | 3,500 | | 03XX - Purchased Services | 3,500 | 3,500 | 3,500 | |
| 323 | 365 | 10,000 | | 04XX - Suoplies & Materials | 10,000 | 10,000 | 10,000 | |
| - | 600 | 300 | | 06XX - Other Obiects | 300 | 300 | 300 | |
| 68,173 | 71,118 | 126,503 | 1.50 | Total Function 1223: | 13,800 | 13,800 | 13,800 | |
| | | | | 1250 - Less Restrictive Programs | | | | |
| - | - | - | | 0112 - Classified Salaries | 67,895 | 67,895 | 67,895 | 1.50 |
| - | - | - | | 01XX - Other Salaries | 910 | 910 | 910 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 29,323 | 29,323 | 29,323 | |
| - | - | - | | 03XX - Purchased Services | 2,813 | 2,813 | 2,813 | |
| 68,173 | 71,118 | 126,503 | 1.50 | Total Function 1250: | 100,941 | 100,941 | 100,941 | 1.50 |
| | | | | Total Fund 286: | 114,741 | 114,741 | 114,741 | 1.50 |
| | | | | 288 - Home Construction | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| - | (105) | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 297 - Nutrition Services | | | | |
| | | | | 2544 - Maintenance Services | | | | |
| 1,100 | - | - | | 05XX - Capital Outlav | - | - | - | |
| | | | | 3100 - Food Services | | | | |
| 88,449 | 93,886 | 97,209 | 2.81 | 0112 - Classified Salaries | 92,979 | 92,979 | 92,979 | 2.38 |
| 26,039 | 25,932 | 55,267 | 0.52 | 0113 - Administrators Salaries | 62,940 | 62,940 | 62,940 | 0.52 |
| 143,786 | 167,551 | 133,044 | | 01XX - Other Salaries | 70,466 | 70,466 | 70,466 | |
| 89,731 | 97,639 | 98,459 | | 02XX - Associated Pavroll Costs | 100,521 | 100,521 | 100,521 | |
| 2,028,840 | 2,437,472 | 2,516,290 | | 03XX - Purchased Services | 2,436,083 | 2,436,083 | 2,436,083 | |
| 373,543 | 341,924 | 403,196 | | 04XX - Suoplies & Materials | 569,275 | 569,275 | 569,275 | |
| 121,650 | 394,761 | 750,000 | | 05XX - Capiatl Outlav | 919,573 | 919,573 | 919,573 | |
| 33,101 | 35,891 | 33,396 | | 06XX - Other Obiects | 48,841 | 48,841 | 48,841 | |
| 2,905,140 | 3,595,056 | 4,086,861 | 3.33 | Total Function 3100: | 4,300,678 | 4,300,678 | 4,300,678 | 2.89 |
| | | | | 3101 - Summer Seamless Waiver | | | | |
| 19,625 | 32,151 | 20,040 | | 01XX - Other Salaries | 25,000 | 25,000 | 25,000 | |
| 5,870 | 11,933 | 4,489 | | 02XX - Associated Pavroll Costs | 5,814 | 5,814 | 5,814 | |
| 34,676 | 65,488 | 20,911 | | 03XX - Purchased Services | 23,251 | 23,251 | 23,251 | |
| 16,144 | 70 | - | | 04XX - Supplies & Materials | - | - | - | |
| 3,312 | 4,561 | 4,602 | | 06XX - Other Obiects | 4,602 | 4,602 | 4,602 | |
| 79,627 | 114,204 | 50,042 | | Total Function 3101: | 58,667 | 58,667 | 58,667 | |
| | | | | 3102 - Nutrition Services Grant | | | | |
| 11,329 | 11,375 | 19,000 | | 01XX - Other Salaries | 19,000 | 19,000 | 19,000 | |
| 3,499 | 3,231 | 4,257 | | 02XX - Associated Pavroll Costs | 4,418 | 4,418 | 4,418 | |
| 169,146 | 199,762 | 195,500 | | 04XX - Supplies & Materials | 195,500 | 195,500 | 195,500 | |
| 183,974 | 214,367 | 218,757 | | Total Function 3102: | 218,918 | 218,918 | 218,918 | |
| | | | | 3103 - CACFP - Supper | | | | |
| - | - | - | | 01XX - Other Salaries | 29,172 | 29,172 | 29,172 | |
| - | - | - | | 02XX - Associated Pavroll Costs | 6,782 | 6,782 | 6,782 | |
| - | - | - | | 06XX - Other Obiects | 4,424 | 4,424 | 4,424 | |
| - | - | - | | Total Function 3103: | 40,378 | 40,378 | 40,378 | |
| | | | | 6110 - Operating Contingencies | | | | |
| - | - | 517,285 | | 08XX - Contingencies | - | - | - | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 1,540,058 | 1,865,109 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 4,709,899 | 5,788,736 | 4,872,945 | 3.33 | Total Fund 297: | 4,618,641 | 4,618,641 | 4,618,641 | 2.89 |
| | | | | 298 - Early Retirement | | | | |
| | | | | 2700 - Early Retirement | | | | |
| 272,436 | 277,618 | 325,000 | | 01XX - Other Salaries | 354,000 | 354,000 | 354,000 | |
| 423,927 | 555,380 | 550,000 | | 02XX - Associated Pavroll Costs | 537,508 | 537,508 | 537,508 | |
| 696,363 | 832,998 | 875,000 | | Total Function 2700: | 891,508 | 891,508 | 891,508 | |
| | | | | 6110 - Operating Contingencies | | | | |
| - | - | 29,000 | | 08XX - Contingencies | - | - | - | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 665,660 | 282,662 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 1,362,023 | 1,115,660 | 904,000 | | Total Fund 298: | 891,508 | 891,508 | 891,508 | |
| | | | | 299 - Insurance Reserve | | | | |
| | | | | 2210 - Improvement of Instructional Services | | | | |
| - | 24,916 | 20,000 | | 03XX - Purchased Services | 195,000 | 195,000 | 195,000 | |
| 32,310 | 18,971 | 31,000 | | 04XX - Suoplies & Materials | 60,000 | 60,000 | 60,000 | |
| 9,858 | - | 401,000 | | 05XX - Capiatl Outlav | 221,518 | 221,518 | 221,518 | |
| 6,901 | 37,309 | 213,318 | | 06XX - Other Obiects | 20,000 | 20,000 | 20,000 | |
| 49,068 | 81,195 | 665,318 | | Total Function 2210: | 496,518 | 496,518 | 496,518 | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 797,443 | 61,189 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 846,511 | 142,385 | 665,318 | | Total Fund 299: | 496,518 | 496,518 | 496,518 | |

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | FTE | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | FTE |
|--------------------|--------------------|--------------------|---------------|--|---------------------|---------------------|--------------------|---------------|
| \$ | \$ | \$ | | | \$ | \$ | \$ | |
| | | | | 300 - Debt Service | | | | |
| | | | | 5110 - Long-Term Debt Service | | | | |
| 4,980,000 | 5,365,000 | 3,585,000 | | 0610 - Redemption Of Principal | 3,900,000 | 3,900,000 | 3,900,000 | |
| 1,594,075 | 1,333,750 | 1,066,000 | | 06XX - Other Objects | 886,750 | 886,750 | 886,750 | |
| 6,574,075 | 6,698,750 | 4,651,000 | | Total Function 5110: | 4,786,750 | 4,786,750 | 4,786,750 | |
| | | | | 6110 - Operating Contingencies | | | | |
| - | - | - | | 08XX - Contingencies | - | - | 200,000 | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 1,930,050 | 2,295,228 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 8,504,125 | 8,993,978 | 4,651,000 | | Total Fund 300: | 4,786,750 | 4,786,750 | 4,986,750 | |
| | | | | 315 - 2015 Debt Service | | | | |
| | | | | 5110 - Long-Term Debt Service | | | | |
| - | - | 1,750,000 | | 0610 - Redemption Of Principal | - | - | - | |
| - | - | 2,009,550 | | 06XX - Other Objects | 3,988,650 | 3,988,650 | 3,988,650 | |
| - | - | 3,759,550 | | Total Function 5110: | 3,988,650 | 3,988,650 | 3,988,650 | |
| | | | | 6110 - Operating Contingencies | | | | |
| - | - | - | | 08XX - Contingencies | - | - | 300,000 | |
| - | - | 3,759,550 | | Total Fund 315: | 3,988,650 | 3,988,650 | 4,288,650 | |
| | | | | 350 - Pers Bonds | | | | |
| | | | | 5110 - Long-Term Debt Service | | | | |
| 2,172,982 | 2,177,791 | 2,179,301 | | 0610 - Redemption Of Principal | 2,180,983 | 2,180,983 | 2,180,983 | |
| 4,152,508 | 4,472,698 | 4,811,189 | | 06XX - Other Objects | 5,159,506 | 5,159,506 | 5,159,506 | |
| 6,325,490 | 6,650,490 | 6,990,490 | | Total Function 5110: | 7,340,489 | 7,340,489 | 7,340,489 | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 96,657 | 96,625 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 6,422,146 | 6,747,114 | 6,990,490 | | Total Fund 350: | 7,340,489 | 7,340,489 | 7,340,489 | |
| | | | | 400 - Capital Projects Funds | | | | |
| | | | | 4150 - Building Acquisition/Develop | | | | |
| 778 | 1,000 | 2,000 | | 06XX - Other Objects | 1,000 | 1,000 | 1,000 | |
| | | | | 5110 - Long-Term Debt Service | | | | |
| 630,000 | 650,000 | 670,000 | | 0610 - Redemption Of Principal | 690,000 | 690,000 | 690,000 | |
| 1,010,938 | 992,038 | 972,538 | | 06XX - Other Objects | 952,438 | 952,438 | 952,438 | |
| 1,640,938 | 1,642,038 | 1,642,538 | | Total Function 5110: | 1,642,438 | 1,642,438 | 1,642,438 | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 534,346 | 686,061 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 2,176,061 | 2,329,098 | 1,644,538 | | Total Fund 400: | 1,643,438 | 1,643,438 | 1,643,438 | |
| | | | | 415 - 2015 Capital Projects Fund | | | | |
| | | | | 4150 - Building Acquisition/Develop | | | | |
| - | - | 612,287 | | 03XX - Purchased Services | - | - | - | |
| - | - | 200,000 | | 04XX - Supplies & Materials | - | - | - | |
| - | - | 38,500,000 | | 05XX - Capital Outlay | - | - | - | |
| - | - | 200,000 | | 06XX - Other Objects | - | - | - | |
| - | - | 39,512,287 | | Total Function 4150: | - | - | - | |
| | | | | 4152 - 2016 Bond Construction - Year 2 | | | | |
| - | - | - | | 05XX - Capital Outlay | 4,397,549 | 4,397,549 | 4,397,549 | |
| | | | | 6110 - Operating Contingencies | | | | |
| - | - | 92,195,336 | | 08XX - Contingencies | 91,425,911 | 102,448,086 | 102,448,086 | |
| - | - | 131,707,623 | | Total Fund 415: | 95,823,460 | 106,845,635 | 106,845,635 | |
| | | | | 417 - School Improvement Projects - QZAB | | | | |
| | | | | 2544 - Maintenance Services | | | | |
| - | - | - | | 05XX - Capital Outlay | 3,800,000 | - | - | |
| - | - | - | | 06XX - Other Objects | 200,000 | - | - | |
| - | - | - | | Total Function 2544: | 4,000,000 | - | - | |
| | | | | 4150 - Building Acquisition/Develop | | | | |
| - | - | - | | 03XX - Purchased Services | - | - | 27,000 | |
| - | - | - | | 05XX - Capital Outlay | - | 3,800,000 | 3,773,000 | |
| - | - | - | | 06XX - Other Objects | - | 200,000 | 200,000 | |
| - | - | - | | Total Function 4150: | - | 4,000,000 | 4,000,000 | |
| - | - | - | | Total Fund 417: | 4,000,000 | 4,000,000 | 4,000,000 | |
| | | | | 718 - Maria Reed Memorial | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| - | 605 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 719 - Homeless | | | | |
| | | | | 2320 - Executive Administration | | | | |
| - | 269 | - | | 04XX - Supplies & Materials | - | - | - | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 19 | - | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 19 | 269 | - | | Total Fund 719: | - | - | - | |
| | | | | 722 - M Whitehead Scholarship | | | | |
| | | | | 2320 - Executive Administration | | | | |
| - | - | 3,807 | | 03XX - Purchased Services | 3,807 | 3,807 | - | |
| 3,807 | 3,807 | - | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 3,807 | 3,807 | 3,807 | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | Total Fund 722: | 3,807 | 3,807 | - | |
| | | | | 723 - Reynolds Metals Scholarship | | | | |
| | | | | 2320 - Executive Administration | | | | |
| - | - | 6,465 | | 03XX - Purchased Services | 6,465 | 6,465 | 6,465 | |
| 6,465 | 6,465 | - | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 6,465 | 6,465 | 6,465 | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | Total Fund 723: | 6,465 | 6,465 | 6,465 | |
| | | | | 726 - S Squires Scholarship | | | | |
| | | | | 2320 - Executive Administration | | | | |
| - | - | 766 | | 03XX - Purchased Services | 766 | 766 | - | |
| 766 | 766 | - | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 766 | 766 | 766 | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | Total Fund 726: | 766 | 766 | - | |
| | | | | 727 - Dix Memorial Scholarship | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| - | - | 19,140 | | 09XX - Unappropriated Ending Fund Balance | 19,140 | 19,140 | 19,140 | |
| | | | | 728 - Viskov Memorial Fund | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 1,885 | 2,092 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| | | | | 729 - Emilio Hoffman Memorial Fund | | | | |
| | | | | 7000 - Unappropriated Ending Fund Balance | | | | |
| 1,000 | 1,550 | - | | 09XX - Unappropriated Ending Fund Balance | - | - | - | |
| 67,575,156 | 69,803,861 | 207,203,064 | 229.20 | Total Center 041: | 171,205,020 | 182,227,195 | 182,286,287 | 216.27 |

Requirements by Location
050 - CAL
Center Total: \$465,000

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| 365,721 | 375,940 | 460,000 | | 100 - General Fund 1288 - Charter School 03XX - Purchased Services | 465,000 | 465,000 | 465,000 | |

Requirements by Location
053 - Teaching & Learning

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| 3,336 | - | - | | 281 - District PLT 2240 - Instructional Staff Development 03XX - Purchased Services | - | - | - | |

Requirements by Location
054 - Media/Library/It

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| - | 32,635 | - | | 252 - E-Rate 2660 - Technology Services 03XX - Purchased Services | - | - | - | |

Requirements by Location
057 - 9-12 Alternative Education

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-----|---|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| - | 1 | - | | 100 - General Fund 1131 - High School Programs | | | | |
| | 0 | | | 01XX - Other Salaries | - | - | - | |
| 140,401 | 128,653 | 278,147 | | 02XX - Associated Pavroll Costs | - | - | - | |
| | | | | 03XX - Purchased Services | 275,000 | 275,000 | 275,000 | |
| 140,401 | 128,654 | 278,147 | | Total Function 1131: | 275,000 | 275,000 | 275,000 | |

Requirements by Location
061 - City Christian
Center Total: \$5,191

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| - | - | - | | 201+202 - Title I 1272 - Title IA/D | | | | |
| | | | | 03XX - Purchased Services | 5,073 | 5,073 | 5,073 | |
| | | | | 3390 - Oth Community Services | | | | |
| | | | | 03XX - Purchased Services | 118 | 118 | 118 | |
| | | | | Total Fund 201+202: | 5,191 | 5,191 | 5,191 | |

Requirements by Location
062 - Columbia Christian
Center Total: \$3,940

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| 7,000 | - | 827 | | 201+202 - Title I 1272 - Title IA/D | | | | |
| | | | | 03XX - Purchased Services | 3,846 | 3,846 | 3,846 | |
| | | | | 3390 - Oth Community Services | | | | |
| | | 19 | | 03XX - Purchased Services | 94 | 94 | 94 | |
| 7,000 | - | 846 | | Total Fund 201+202: | 3,940 | 3,940 | 3,940 | |

Requirements by Location
064 - Community Transitional
Center Total: \$8,218

| 2013/14 Actuals | 2014/15 Actuals | 2015/16 Revised | | Center - Object | 2016/17 Proposed | 2016/17 Approved | 2016/17 Adopted | |
|--------------------|--------------------|--------------------|-----|--|---------------------|---------------------|--------------------|-----|
| \$ | \$ | \$ | FTE | | \$ | \$ | \$ | FTE |
| 7,000 | 3,482 | 10,543 | | 201+202 - Title I 1272 - Title IA/D | | | | |
| | | | | 03XX - Purchased Services | 8,033 | 8,033 | 8,033 | |
| | | 1,823 | | 2210 - Improvement of Instructional Services | | | | |
| | | | | 03XX - Purchased Services | - | - | - | |
| | | 2,100 | | 2240 - Instructional Staff Development | | | | |
| | | | | 03XX - Purchased Services | - | - | - | |
| | | 394 | | 3390 - Oth Community Services | | | | |
| | | | | 03XX - Purchased Services | 185 | 185 | 185 | |
| 7,000 | 3,482 | 14,860 | | Total Fund 201+202: | 8,218 | 8,218 | 8,218 | |



**Reynolds School District
Schedule of Transfers
July 1, 2016 to June 30, 2017**

| 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 400 | \$1,319,938 | Paid for 2010 Full Faith and Credit Refunding Obligations. |
| Total | | \$2,004,938 | |

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

| | Fiscal Year | | | | |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|
| | 2015-16 | 2014-15 | 2013-14 | 2012-13 | 2011-12 |
| General Fund | | | | | |
| Non-spendable | 26,816 | 39,915 | 86,957 | 323,733 | 16,603 |
| Restricted | | | | | |
| Committed | 263,428 | 282,662 | 665,660 | 962,023 | 894,447 |
| Unassigned | 7,980,779 | 8,698,353 | 12,151,829 | 11,226,313 | 17,969,505 |
| Total General Fund | 8,271,023 | 9,020,930 | 12,904,446 | 12,512,069 | 18,880,555 |
| All Other Governmental Funds | | | | | |
| Non-spendable | 245,974 | 242,871 | 240,372 | 237,464 | 222,567 |
| Restricted | 5,845,304 | 4,738,094 | 3,672,338 | 2,264,243 | 1,300,464 |
| Committed | (1,122,766) | 61,190 | 797,443 | 765,670 | 388,914 |
| Assigned | 137,095,451 | 1,691,323 | 1,948,265 | 2,121,848 | 2,494,544 |
| Unassigned | - | - | (240,371) | (115,244) | (206,702) |
| Total All Other Governmental Funds | 142,063,963 | 6,733,478 | 6,418,047 | 5,273,981 | 4,199,787 |
| Total Governmental Funds | 150,334,986 | 15,754,408 | 19,322,493 | 17,786,050 | 23,080,342 |

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](#)

INFORMATION



HB Lee Middle School students clowning around before learning how to cook in FACTS class.

2016-2017

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Budget Terminology

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

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 Public Employees Retirement System (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 Generally Accepted Accounting Practices (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 Generally Accepted Accounting Practices (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 principle 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. Governmental Accounting Standards Board (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 (Public Employees Retirement System, 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.



The Annual Dental Health Fair offers free services to students.

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 Generally Accepted Accounting Principles (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 Comprehensive Annual Financial Reports (CAFR).

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 Generally Accepted Accounting Principles (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 Public Employees Retirement System (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, 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. Generally Accepted Accounting Principles (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 Governmental Accounting Standards Board (GASB).

Generally Accepted Auditing Standards (GAAS): Standards established by the American Institute of Certified Public Accountants (AICPA) for the conduct and reporting of financial audits. There are 10 basic Generally Accepted Auditing Standards, classed into three broad categories: general standards, standards of field work and standards of reporting. The Auditing Standards Board of the AICPA publishes Statements on Auditing Standards (SAS) to comment and expands upon these basic standards. These Statement on Auditing Standards, together with the 10 basic standards, constitutes Generally Accepted Auditing Standards (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.

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.



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.**



State School Funding Formula

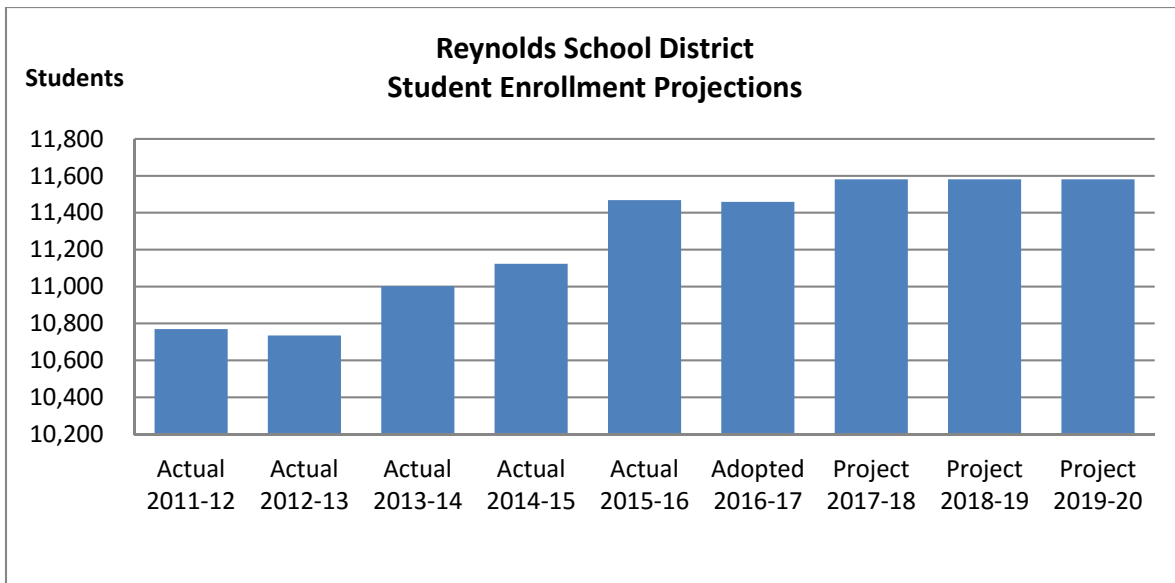
State School Fund Grants and Property Tax Revenues

(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.

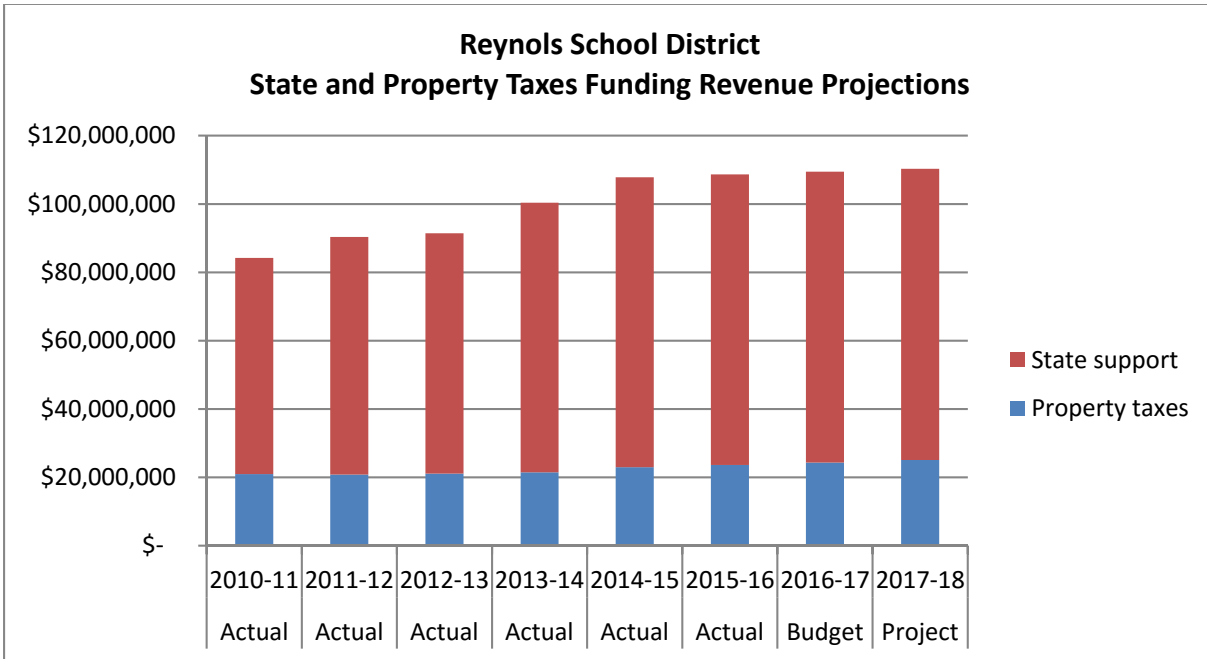
State School Fund (SSF)

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.



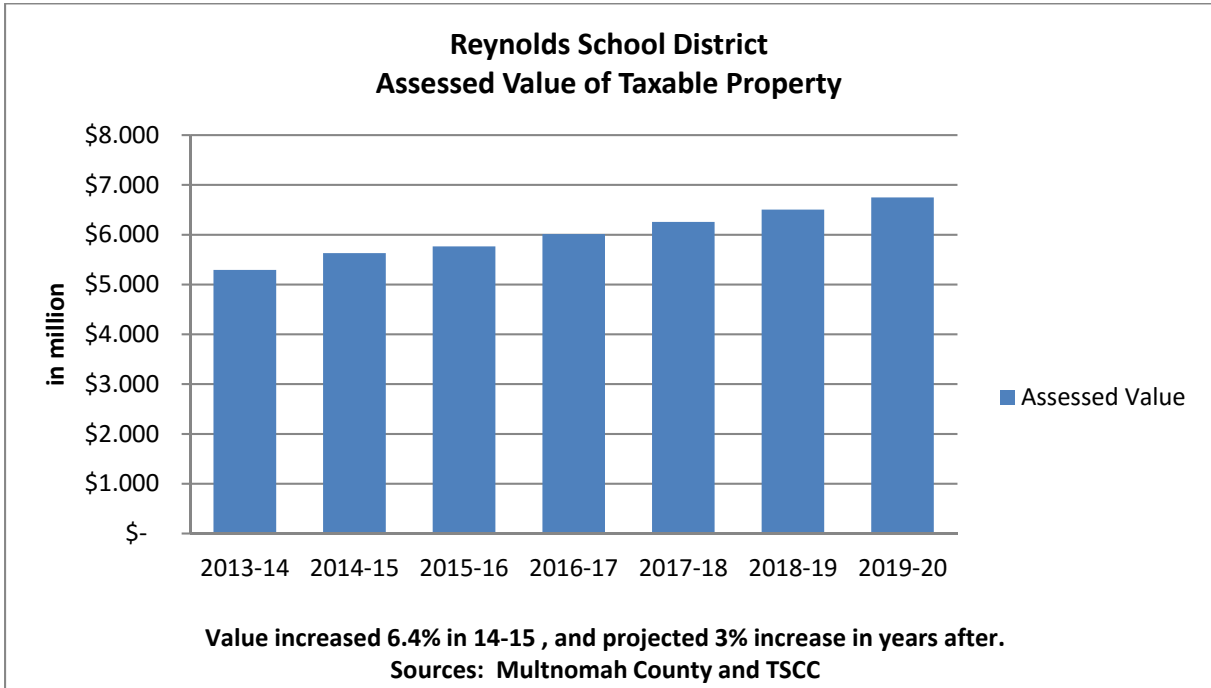
Property Taxes

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.

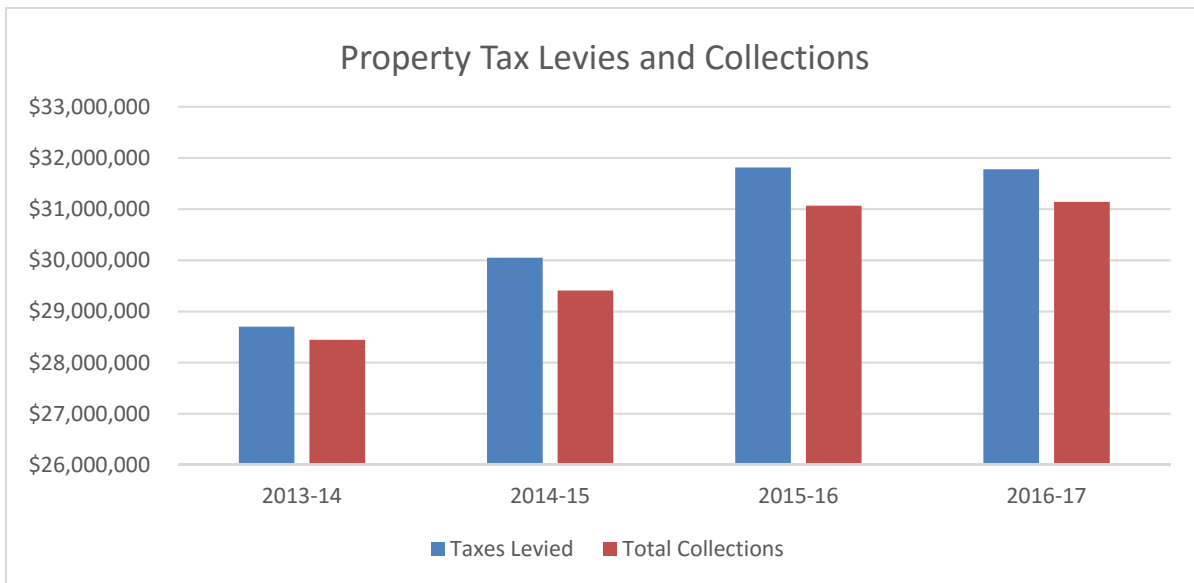


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

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 rates 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.



The taxes levied amounts are based upon the tax collection year July 1 to June 30.

STATE SCHOOL FUND GRANT

2016-2017

Based on \$7.4 Billion Budget with 49.2/50.8 split as of 3/7/2016

Multnomah County, Reynolds SD 7

District ID: 2182

2016-2017 Local Revenue

| | |
|---|------------------------|
| Property Taxes and in-lieu of property taxes from local sources = | \$24,228,690.00 |
| Federal Forest Fees = | \$0.00 |
| Common School Fund = | \$1,125,886.20 |
| 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 = | \$25,356,376.20 |

2016-2017 Experience Adjustment

| | |
|---|--------------|
| District Average Teacher Experience = | 11.71 |
| State Average Teacher Experience = | 12.42 |
| Experience Adjustment (Difference in District and State Teacher Experience) = | -0.71 |

2016-2017 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. = | \$8,450,000.00 |
| Trans per ADMr Rank. 65% | Transportation Reimburs. Rate 70.00% |
| Grant (Rate* Net Eligible Expend) = | \$5,915,000.00 |

2016-2017 Extended ADMw

| | | |
|-----------------------|-----------------------|----------------------|
| 2016-2017 ADMw | 2015-2016 ADMw | Extended ADMw |
| 15,237.63 | 15,261.20 | 15,261.20 |

2016-2017 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (15,261.20 x [\$4500 + (\$25 x -0.71)]) X 1.577904141939 = \$107,935,756

2016-2017 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = \$107,935,756 + \$5,915,000 = \$113,850,756

2016-2017 State School Fund Grant

Total Formula Revenue - Local Revenue
 = \$113,850,756 - \$25,356,376 = **\$88,494,379**

General Purpose Grant per Extended ADMw= \$7,073
 Total Formula Revenue per Extended ADMw= \$7,460
 Charter Schools Rate(ORS 338.155)= \$7,084

| | | |
|--------------------|----------------|----------------|
| Total Paid To date | | |
| SSF | Small HS Grant | Facility Grant |

| | | | |
|---------------------------------|----------------|----------------|----------------------|
| Estimated Remaining Balance Due | | | High Cost Disability |
| SSF | Small HS Grant | Facility Grant | |

Information on Poverty in the State School Fund Formula

History

Prior to 2013, the Poverty statute for the SSF, ORS 327.013, directed the Department to use decennial Census data, Free and Reduced Lunch (F&RL) data, and Average Daily Membership (ADM) data. Below is a brief summary of the data and calculations:

For districts larger than 2,500 ADM their poverty count was based on decennial census data only. The census data was updated once every ten years. Between census releases, the data was adjusted annually for changes in the ADM of the district.

For districts smaller than 2,500 ADM, the district received the larger of the census calculation or a calculation using their F&RL data. The F&RL calculation was the district's share of the county's F&RL percentages. In order to ensure the best accuracy, ODE used the utilization rates of the F&RL data instead of the available F&RL rates. Utilization rates were used as this appeared to be closer to actual counts than available F&RL data.

In 2013, the Legislature authorized ODE to switch data sets to the Small Area Income Poverty Estimate (SAIPE) which is published each year by the U.S. Census Bureau.

Challenges with Old Data Set

There were three major challenges with the previous data being used to calculate poverty for the SSF. The first is that the data was only updated every ten years for the largest districts in the state. That means it was impossible to capture any changes in the severity of poverty in large districts that resulted from recessions or expansions. The severity of poverty was set by the decennial census. The only changes that districts saw were due to growth or loss of students in the districts.

The second major challenge with the decennial census was that the 2000 Census was the last decennial census to include poverty as part of its data sets. The 2010 Census did not include poverty. That means by the time the law changed in 2013 ODE had not updated the poverty data for 13 years. This meant that the most recent recession was not reflected in the poverty numbers and would not be reflected because the decennial census was no longer tracking poverty.

The third major challenge is the F&RL data. The F&RL program is a voluntary program. That means some families may not take advantage of the program. Additionally, some students within the same family may choose to not use the program for social stigma issues. This creates problems with the quality of data. Another factor compounding the quality of data is that recently the federal government allowed districts to make entire schools eligible for the F&RL program based on the economic conditions of the local community. Thus even if students in the school were not in poverty they would be included in these counts.

Finally, it is important to note that F&RL data is not the same as federal poverty. F&RL uses a different threshold for eligibility. Students eligible for a free lunch can be in families that are up to 130% of the federal poverty threshold. Reduced lunch eligibility is at 185% of the federal poverty thresholds. Thus, these programs capture more students than those at or below the federal poverty threshold.

It should also be noted that if we used F&RL data for poverty, as some have suggested, there is the potential an estimated 50,000 to 70,000 weights would be added to the SSF at a cost of approximately \$350 to \$473 million to the system. At present, there are ~26,000 weights in the SSF attributed to poverty using the current formula.

SAIPE Data

SAIPE data is not a direct count of poverty. Instead it is a complex statistical model that estimates poverty for a given area. The areas that are reported by the U.S. Census Bureau include all school districts in Oregon. Each school district has an estimate of the number of children 5 to 17 living in families in poverty. The SAIPE data is used by several federal programs for distribution of federal benefits. Title I, for example, uses SAIPE data to determine the distribution of federal dollars for its programs.

The SAIPE model was built through the cooperation of several federal agencies:

- Department of Agriculture,
- Department of Education,
- Department of Health and Human Services,
- Department of Housing and Urban Development, and
- Department of Labor.

These agencies worked together to create better estimates of poverty given that the decennial census had ten year gaps in its information.

The SAIPE model uses several data sets to inform the final calculations. These data sets includes:

- The American Community Survey (the equivalent of the long form of the decennial census that is given out enough times such that over a five year period it reaches the same number of people as the previous long form of the decennial census does)
- The Annual Social and Economic Supplement of the Current Population Survey
- Decennial Census
- Federal Income Tax Returns (anonymous data only)
- SNAP Benefits Recipients (Supplemental Nutrition Assistance Program)
- Bureau of Economic Analysis aggregate personal income estimates
- Social Security Income benefit recipients
- Population Estimates
- Other sources of data

As you can see the data includes both direct survey data as well as administrative data for both voluntary programs (SNAP recipients) and required programs (tax returns). All

of this data is then used to model poverty for very small areas. This allows the dataset to provide data for every school district in the state

Legislation

In 2013, ODE requested the Legislature to give it the authority to use a different data set. The 2000 Decennial Census was very old data. ODE could not use a different data set because the 2010 Decennial Census did not have poverty data. During hearings on the poverty issue, the committee was receptive to using a different data set. The Legislature understood the need to have more accurate poverty data and data that updates more frequently to capture the changes in poverty in the state. However, they were concerned with giving ODE the freedom to use any data set it wanted. The Legislature wanted to ensure that a third party data set was used to ensure uniformity and transparency. The committee requested an amendment to the original bill that required the use of U.S. Census Bureau data in the final calculations. Once this bill was passed, ODE started to implement the current calculations using the SAIPE data per the statutory requirement.

It is important to remember that the use of SAIPE data is required by and meets the intent of the legislature when it changed the poverty statute. ORS 327.013(1)(c)(A)(v)(I) reads:

The number of students who are in average daily membership and who are also in poverty families, as determined by the Department of Education based on rules adopted by the State Board of Education that incorporate poverty data published by the United States Census Bureau, student data provided by school districts and other data identified by the board;

By making recent updates to the SAIPE data in the SSF, ODE is following the law.

Revisions

When ODE received permission from the legislature to update poverty data it was with the explicit understanding that the data would be updated every year. One of the reasons for changing was that we would no longer use old data, but would have a data set that matched the current year and provided a current picture of poverty. Originally ODE proposed to make three updates to the poverty so that the year of the SAIPE data matched the year of the SSF. The table below illustrates these updates:

Original Update Schedule for SAIPE data:

| SAIPE Data Year | Year of SAIPE Release | State School Fund Year | Notes |
|-----------------|-----------------------|------------------------|--|
| 2013 | 2014 | 2015-16 | This would be the latest year available from SAIPE. Thus, this was seen as an estimate of the poverty for the 2015-16 school year. |
| 2014 | 2015 | 2015-16 | This SAIPE year would be the first update and coincide with switching the 2015-16 school year from the estimated data to second period ADM data. |
| 2015 | 2016 | 2015-16 | This would be the actual year of the SAIPE data and would directly correlate to the SSF year. |

After receiving feedback from the districts we recently requested the State Board of Education to modify this schedule. The concern for districts is that the last update, the 2015 update occurs after all payments for the 2015-16 school year have been made. Any changes to the poverty weight, and potential funding would be made during the reconciliation process. This could cause significant swings for the districts and could cause instability in their budgets for future years. Thus, the State Board approved rules to change the update schedule as follows:

Revised Update Schedule for SAIPE data:

| SAIPE Data Year | Year of SAIPE Release | State School Fund Year | Notes |
|-----------------|-----------------------|------------------------|---|
| 2013 | 2014 | 2015-16 | This would be the latest year available from SAIPE. Thus, this was seen as an estimate of the poverty for the 2015-16 school year. |
| 2014 | 2015 | 2015-16 | This SAIPE year would be the only update and coincide with switching the 2015-16 school year from the estimated data to second period ADM data. |

District Concerns

The 2015-16 school year is the first year that we have followed the complete update schedule. This is the first year that districts have seen a change to the poverty calculations in mid-year. Because poverty has changed at the district level, some districts have gained weights, and possibly funding, and some districts have lost weights, and possibly funding. Those districts that have lost weights have voiced significant concerns over the update. They are concerned that the SAIPE update does not reflect poverty as they understand it to exist in their districts. They are also concerned about significant losses of revenue because of this update.

The 2014 SAIPE Data

Below are two tables. Each of the tables compares district estimates from December 3, 2015 to April 5, 2016. The comparisons look at both the district's extended ADMw, the basis for the district's funding, and the district's change in poverty weights. The December 3, 2015 estimate is using the 2013 SAIPE data to estimate 2015-16 poverty. It is also using the district's estimated ADMr to perform the calculations. The April 5, 2016 estimate is using the 2014 SAIPE data set and the district's second period ADM to calculate poverty. The importance of this comparison is to see whether a district is losing overall extended ADMw (and thereby possibly losing funds) if the district loses poverty weights.

Top 10 districts that lost poverty weights:

| District | Dec Poverty Weight | April Poverty Weight | Difference | Dec xADMw | April xADMw | Difference |
|---------------------|--------------------|----------------------|------------|-----------|-------------|------------|
| Salem-Keizer SD 24J | 2,560.58 | 2,156.09 | (404.49) | 52,077.51 | 52,390.37 | 312.86 |
| Springfield SD 19 | 639.13 | 499.91 | (139.22) | 13,010.79 | 12,963.16 | (47.63) |
| Portland SD 1J | 2,006.25 | 1,869.72 | (136.53) | 58,039.43 | 58,063.43 | 24.00 |
| Eugene SD 4J | 683.47 | 575.94 | (107.53) | 19,788.75 | 19,889.13 | 100.38 |
| Bethel SD 52 | 341.98 | 243.99 | (97.99) | 6,895.44 | 6,753.17 | (142.28) |
| Eagle Point SD 9 | 281.82 | 197.87 | (83.95) | 5,039.26 | 4,887.66 | (151.60) |
| David Douglas SD 40 | 928.24 | 847.47 | (80.77) | 14,155.78 | 13,955.12 | (200.65) |
| Reynolds SD 7 | 874.44 | 813.67 | (60.77) | 15,663.43 | 15,295.46 | (367.96) |
| Woodburn SD 103 | 540.75 | 488.05 | (52.71) | 8,131.70 | 7,803.98 | (327.72) |
| Silver Falls SD 4J | 175.00 | 123.29 | (51.71) | 4,942.71 | 4,502.73 | (439.97) |

As you can see just because a district loses poverty weights does not mean that the district lost extended ADMw and therefore lost funding. In fact the district with the largest poverty loss, Salem-Keizer, actually gained extended ADMw. This table also shows that sometimes the loss of poverty does not explain the loss of extended ADMw. Silver Falls SD only lost 51.51 weights in poverty. However, their extended ADMw dropped by 439.97. Thus, they had something else happening in the district that poverty cannot explain.

Top 10 districts that gained poverty weights

| District | Dec Poverty Weight | April Poverty Weight | Difference | Dec xADMw | April xADMw | Difference |
|-------------------------------|--------------------|----------------------|------------|-----------|-------------|------------|
| Beaverton SD 48J | 1,087.16 | 1,349.79 | 262.63 | 48,331.27 | 48,756.10 | 424.83 |
| Hillsboro SD 1J | 676.81 | 824.07 | 147.27 | 25,157.90 | 25,436.62 | 278.72 |
| North Clackamas SD 12 | 416.64 | 552.34 | 135.70 | 20,424.12 | 20,679.64 | 255.52 |
| Grants Pass SD 7 | 341.14 | 447.55 | 106.41 | 6,959.49 | 7,208.71 | 249.22 |
| Tigard-Tualatin SD 23J | 415.52 | 477.59 | 62.07 | 14,806.47 | 15,028.87 | 222.40 |
| Milton-Freewater Unified SD 7 | 102.18 | 158.82 | 56.65 | 2,247.18 | 2,197.86 | (49.32) |
| McMinnville SD 40 | 336.79 | 388.91 | 52.12 | 8,064.39 | 8,246.63 | 182.24 |
| Oregon City SD 62 | 179.69 | 230.45 | 50.76 | 9,417.19 | 9,610.15 | 192.95 |
| Forest Grove SD 15 | 244.14 | 293.88 | 49.74 | 7,578.95 | 7,718.58 | 139.63 |
| Greater Albany Public SD 8J | 516.43 | 564.54 | 48.11 | 11,099.46 | 11,607.73 | 508.27 |

For the districts that gained poverty weights, they almost uniformly see an increase in weights. However, at least one district saw a drop in weights. This further suggests that a change in poverty does not necessarily result in a direct change in funding.

Conclusion

After reviewing the data, it appears that the new poverty calculation is doing exactly what it was designed to do. It is updating poverty every year and reducing poverty for some districts and increasing poverty for others. This would match what the state experiences. Some districts are seeing less poverty because of economic growth while others are seeing more poverty. The increase in poverty could result from lower economic growth, or inward migration to that district. Either way, the data is changing and updating to account for shifts in student populations and the severity of poverty.

This shifting, however, can cause some disruption to districts. Because the shift occurs due to third-party data, it is very difficult for school districts to predict the shift and budget for any possible revenue changes. This difficulty is compounded when the shift is a negative one for the district. Even discounting the estimated revenue losses, it still could cause hardship for districts.

Because districts value stability while the state needs accurate data, it could be that ODE could work with districts to come up with another modification to the poverty calculation. One possible solution would be to only change poverty once per year. The latest SAIPE data would be used with latest SSF year. For example, 2015 SAIPE data is released the same year as the 2017-18 SSF estimate is first released. The 2017-18

school year would then always use the 2015 SAIPE data. While it wouldn't be as accurate it would be more stable. This may help meet both the goals of ODE and the districts.

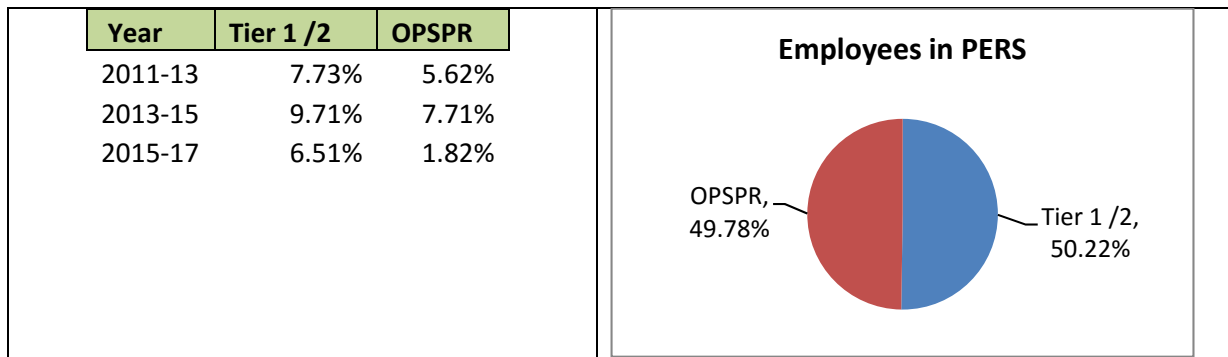
In the end it is important to ensure that ODE is complying with the current statute and also complying with the intent of the Legislature to use accurate data that comes from the U.S. Census Bureau.



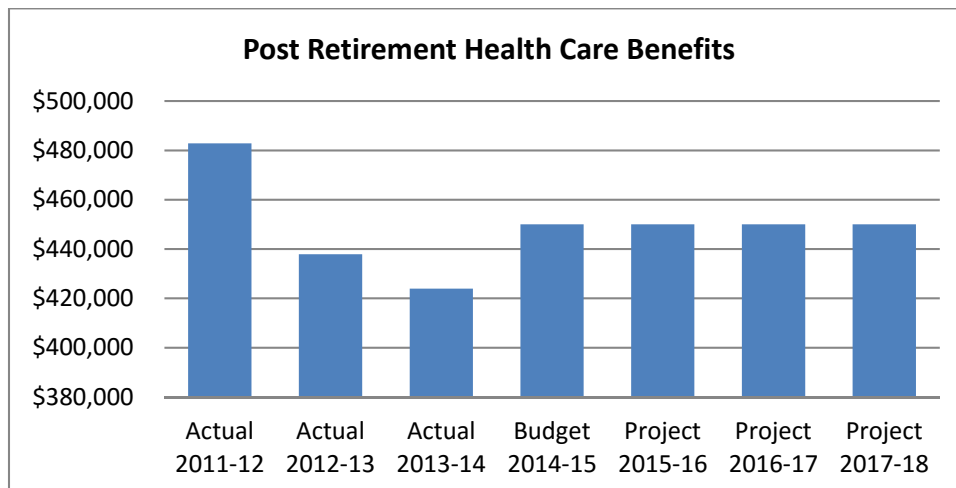
Post-Employment Benefits July 1, 2016 to June 30, 2017

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 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.



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% | 10.39% | 13.12% | 9.52% | 4.83% | 4.83% | 8.94% |
| 4268 | Lake Oswego School District | 10.64% | 8.64% | 8.64% | 11.37% | 7.84% | 3.15% | 3.15% | 7.26% |
| 4276 | Lane County Education Service District | 18.15% | 16.15% | 16.15% | 18.88% | 13.93% | 9.24% | 9.24% | 13.35% |
| 3579 | Lincoln County School District | 0.59% | 0.49% | 0.49% | 0.49% | 0.53% | 0.45% | 0.45% | 0.45% |
| 3447 | Madras School District | 15.50% | 13.50% | 13.50% | 16.23% | 13.99% | 9.30% | 9.30% | 13.41% |
| 4142 | McMinnville Schools | 15.00% | 13.00% | 13.00% | 15.73% | 13.28% | 8.59% | 8.59% | 12.70% |
| 4288 | Medford School District #549C | 17.66% | 15.66% | 15.66% | 18.39% | 17.01% | 12.32% | 12.32% | 16.43% |
| 4335 | Milton-Freewater Unified School District #7 | 8.46% | 6.46% | 6.46% | 9.19% | 2.78% | 0.45% | 0.45% | 2.20% |
| 4331 | Molalla River School District | 0.68% | 0.49% | 0.49% | 1.41% | 0.53% | 0.45% | 0.45% | 0.45% |
| 4340 | Monroe School District #1J | 15.97% | 13.97% | 13.97% | 16.70% | 13.74% | 9.05% | 9.05% | 13.16% |
| 3809 | Morrow County Schools | 15.44% | 13.44% | 13.44% | 16.17% | 13.34% | 8.65% | 8.65% | 12.76% |
| 4238 | Multnomah Education Service District | 13.85% | 11.85% | 11.85% | 14.58% | 5.55% | 0.86% | 0.86% | 4.97% |
| 4336 | Nestucca Valley School District #101 | 15.67% | 13.67% | 13.67% | 16.40% | 14.84% | 10.15% | 10.15% | 14.26% |
| 4135 | Newberg School District #29Jt | 8.61% | 6.61% | 6.61% | 9.34% | 5.64% | 0.95% | 0.95% | 5.06% |
| 3245 | North Bend Public Schools | 12.95% | 10.95% | 10.95% | 13.68% | 11.84% | 7.15% | 7.15% | 11.26% |
| 4321 | North Clackamas School District #12 | 8.68% | 6.68% | 6.68% | 9.41% | 5.32% | 0.63% | 0.63% | 4.74% |
| 3730 | North Marion School District #15 | 10.23% | 8.23% | 8.23% | 10.96% | 7.61% | 2.92% | 2.92% | 7.03% |
| 4342 | North Santiam School District #29J | 8.15% | 6.15% | 6.15% | 8.88% | 4.78% | 0.45% | 0.45% | 4.20% |
| 4381 | North Wasco County School District #21 | 12.91% | 10.91% | 10.91% | 13.64% | 9.60% | 4.91% | 4.91% | 9.02% |
| 3684 | Ontario School District #8C | 15.16% | 13.16% | 13.16% | 15.89% | 13.09% | 8.40% | 8.40% | 12.51% |
| 3122 | Oregon City School District #62 | 12.92% | 10.92% | 10.92% | 13.65% | 11.33% | 6.64% | 6.64% | 10.75% |
| 3931 | Pendleton School District #16R | 4.07% | 2.07% | 2.07% | 4.80% | 1.01% | 0.45% | 0.45% | 0.45% |
| 3043 | Philomath School District #17J | 13.39% | 11.39% | 11.39% | 14.12% | 10.78% | 6.09% | 6.09% | 10.20% |
| 3958 | Pilot Rock School District #2R | 11.67% | 9.67% | 9.67% | 12.40% | 8.93% | 4.24% | 4.24% | 8.35% |
| 3818 | Portland Public Schools | 3.30% | 1.30% | 1.30% | 4.03% | 0.53% | 0.45% | 0.45% | 0.45% |
| 4320 | Rainier School District #13 | 10.94% | 8.94% | 8.94% | 11.67% | 7.76% | 3.07% | 3.07% | 7.18% |
| 4311 | Redmond School District #2J | 14.56% | 12.56% | 12.56% | 15.29% | 12.75% | 8.06% | 8.06% | 12.17% |
| 4312 | Reedsport School District | 11.81% | 9.81% | 9.81% | 12.54% | 6.08% | 1.39% | 1.39% | 5.50% |
| 3824 | Reynolds School District | 9.71% | 7.71% | 7.71% | 10.44% | 6.51% | 1.82% | 1.82% | 5.93% |
| 3847 | Riverdale School | 11.76% | 9.76% | 9.76% | 12.49% | 8.86% | 4.17% | 4.17% | 8.28% |
| 3310 | Roseburg Public Schools | 10.74% | 8.74% | 8.74% | 11.47% | 7.58% | 2.89% | 2.89% | 7.00% |
| 3735 | Salem-Keizer Public Schools | 14.28% | 12.28% | 12.28% | 15.01% | 12.36% | 7.67% | 7.67% | 11.78% |
| 3665 | Santiam Canyon School District | 9.83% | 7.83% | 7.83% | 10.56% | 0.76% | 0.45% | 0.45% | 0.45% |
| 3000 | School Districts | 22.29% | 20.29% | 20.29% | 23.02% | 22.33% | 17.64% | 17.64% | 21.75% |
| 3187 | Seaside Schools | 14.23% | 12.23% | 12.23% | 14.96% | 11.76% | 7.07% | 7.07% | 11.18% |
| 4317 | Sherwood School District #88J | 18.16% | 16.16% | 16.16% | 18.89% | 17.21% | 12.52% | 12.52% | 16.63% |
| 4270 | Silver Falls School District | 13.22% | 11.22% | 11.22% | 13.95% | 11.47% | 6.78% | 6.78% | 10.89% |
| 3296 | Sisters School District | 9.19% | 7.19% | 7.19% | 9.92% | 4.19% | 0.45% | 0.45% | 3.61% |
| 3537 | Siuslaw School District #97J | 10.79% | 8.79% | 8.79% | 11.52% | 8.29% | 3.60% | 3.60% | 7.71% |

MULTNOMAH EDUCATION SERVICE DISTRICT

DISTRICT SERVICE PLAN DISTRICT SELECTIONS

ESTIMATED COSTS FOR THE
FISCAL YEAR 2016-2017

PREPARED
Thursday, April 7, 2016

For Distribution to Districts

Information from the Proposed FY2016-17 Budget as of 4/06/2016

IMPORTANT NOTICE:

This document has been prepared as an estimate of costs based on the Proposed Budget released to the public on April 8, 2016

Costs are subject to change between now and June 2016

**Multnomah Education Service District
2016-2017 DISTRICT SERVICE PLAN - APRIL 2016**

ADMw and Payroll Assumptions

| MESD Districts | ODE Extended ADMw* | Percentage of Total | Hold Harmless ADMw | Percentage of Total |
|-------------------|--------------------------|------------------------|--------------------------|------------------------|
| Centennial | 8,164.66 | 7.0% | 8,164.66 | 6.9% |
| Corbett (X 1.61) | 1,538.34 | 1.3% | 2,476.73 | 2.1% |
| David Douglas | 14,163.98 | 12.1% | 14,163.98 | 12.0% |
| Gresham-Barlow | 14,630.28 | 12.5% | 14,630.28 | 12.4% |
| Parkrose | 4,229.10 | 3.6% | 4,229.10 | 3.6% |
| Portland | 58,040.72 | 49.6% | 58,040.72 | 49.0% |
| Reynolds | 15,698.23 | 13.4% | 15,698.23 | 13.3% |
| Riverdale (X1.61) | 589.21 | 0.5% | 948.63 | 0.8% |
| Totals | <u>117,054.52</u> | | <u>118,352.33</u> | |

* ODE Extended ADMw from 3/23/2015 Estimates

Payroll Assumptions

- <> Steps: Yes, all eligible staff.
- <> COLA: 2.0% MESDEA & Supervisors, 3.0% AFSCME & Confidential Noncontract.
- <> PTO Payout: Estimating 2 days for MESDEA & AFSCME, 3 days for Supervisory staff
- <> Benefits include PERS retirement, PERS Bond, Medical, Unemployment, FICA/Soc Security, Medicare, Worker's Compensation, & PTO Payouts.
- <> 2016-17 PERS rates are -
PERS Tier I/II: 5.55%, OPSRP: 0.86%, OPSRP Police/Fire: 4.97%

Special Note:

- <> Personnel cost detail is listed by position. The Total Personnel costs is taken from the GL and may differ slightly from the total of the detailed lines.

Other Assumptions:

- <> Number of services and slots requested are from the current levels of service as of January 31 unless Districts have notified the MESD of significant changes for 2016-17.
- <> 2016-2017 State School Fund revenue based on 03/07/2016 ODE estimate
Emailed by Michael Elliott, ODE

**Multnomah Education Service District
Resolution Services Resources by Component District**

MESD SSF Revenue Distribution for 2016-2017

District Service Plan: December 17, 2015

Now()

5/17/16 8:34 AM

| Revenue Date | Description | Adjustment | Running Estimate | Service Plan Updated |
|--|--------------------------------------|-----------------|------------------|----------------------|
| 12-3-15 ODE estimate | Est. at \$7.4B Biennium, 50%+ \$118M | | \$ 39,307,304 | 12/17/15 7:53 PM |
| 3-7-16 ODE Estimate | ODE estimate from M. Elliott | \$ (758,115.31) | \$ 38,549,189 | 3/10/16 9:27 AM |
| | | | \$ - | |
| Total MESD Revenue for Current Year | | | \$ 38,549,189 | |
| MESD Revenue for Operations (10%) | | | \$ (3,854,919) | |
| Total SSF Revenue to Distribute to Districts | | | \$ 34,694,270 | |

| Distribution of current year SSF revenue to Districts | | | | | | | | |
|---|--------------------|--------------------|---------------------|----------------------|---------------|----------------------|-------------------|--|
| District | ODE Extended ADMw* | Hold Harmless ADMw | Percentage of Total | Apportionment | Max Transit % | Max Transit | Transit Requested | |
| Centennial | 8,164.66 | 8,164.66 | 6.9% | \$ 2,393,421 | 50% | \$ 1,196,710 | \$ - | |
| Corbett (X 1.61) | 1,538.34 | 2,476.73 | 2.1% | \$ 726,038 | 50% | \$ 363,019 | \$ - | |
| David Douglas | 14,163.98 | 14,163.98 | 12.0% | \$ 4,152,085 | 50% | \$ 2,076,043 | \$ - | |
| Gresham-Barlow | 14,630.28 | 14,630.28 | 12.4% | \$ 4,288,778 | 55% | \$ 2,358,828 | \$ - | |
| Parkrose | 4,229.10 | 4,229.10 | 3.6% | \$ 1,239,735 | 50% | \$ 619,868 | \$ - | |
| Portland | 58,040.72 | 58,040.72 | 49.0% | \$ 17,014,287 | 51.97% | \$ 8,842,325 | \$ - | |
| Reynolds | 15,698.23 | 15,698.23 | 13.3% | \$ 4,601,841 | 50% | \$ 2,300,921 | \$ - | |
| Riverdale (X1.61) | 589.21 | 948.63 | 0.8% | \$ 278,085 | 50% | \$ 139,042 | \$ - | |
| | 117,054.52 | 118,352.33 | | \$ 34,694,270 | | \$ 17,896,755 | \$ - | |

* ODE Extended ADMw from 03/24/2015 Estimates

Distribution of prior year SSF revenue (from adjustment in May SSF warrant)

must be shown on separate line per resolution process agreement

| | |
|--|------|
| Total MESD Revenue for Prior Year | \$ - |
| MESD Revenue for Operations (10%) | \$ - |
| Total SSF Revenue to Distribute to Districts | \$ - |

| District | PY ODE Extended ADMw* | Hold Harmless ADMw | Percentage of Total | Apportionment |
|-------------------|-----------------------|--------------------|---------------------|---------------|
| Centennial | 8,164.66 | 8,164.66 | 6.9% | \$ - |
| Corbett (X 1.61) | 1,538.34 | 2,476.73 | 2.1% | \$ - |
| David Douglas | 14,163.98 | 14,163.98 | 12.0% | \$ - |
| Gresham-Barlow | 14,630.28 | 14,630.28 | 12.4% | \$ - |
| Parkrose | 4,229.10 | 4,229.10 | 3.6% | \$ - |
| Portland | 58,040.72 | 58,040.72 | 49.0% | \$ - |
| Reynolds | 15,698.23 | 15,698.23 | 13.3% | \$ - |
| Riverdale (X1.61) | 589.21 | 948.63 | 0.8% | \$ - |
| | 117,054.52 | 118,352.33 | | \$ - |

* ODE Extended ADMw from 03/24/2015 Estimates

Prior Year Balances - carried forward (NOT RECONCILED AND SUBJECT TO CHANGE)

| District | 2015-16 DSP | Adjustment* | Total | PR17 Balance |
|----------------|-------------|-------------|-------|---------------|
| Centennial | \$ - | \$ - | \$ - | \$ 25,744 |
| Corbett | \$ - | \$ - | \$ - | \$ 281,108 |
| David Douglas | \$ - | \$ - | \$ - | \$ 1,592,599 |
| Gresham-Barlow | \$ - | \$ - | \$ - | \$ 2,126,386 |
| Parkrose | \$ - | \$ - | \$ - | \$ 117,678 |
| Portland | \$ - | \$ - | \$ - | \$ 8,453,933 |
| Reynolds | \$ - | \$ - | \$ - | \$ 2,143,522 |
| Riverdale | \$ - | \$ - | \$ - | \$ (43,790) |
| Total | \$ - | \$ - | \$ - | \$ 14,697,180 |

estimated using the current ending balance on FY16 DSP as of xx/xx/2016

Multnomah Education Service District
2016-2017 DISTRICT SERVICE PLAN COSTING

preliminary

| row | MOE | Unit | FY 2016-17 | | | FY 2015-16 | FY 2014-15 | FY 2013-14 | Proposed to Published | |
|---|-----|---|---------------------------|----------------------------|----------------------------|------------------------|------------|------------|-----------------------|---------------|
| | | | 4/7/2016 Cost per Unit | 3/10/2016 Cost per Unit | 2/17/2016 Cost per Unit | Published (8/14/15) | Actual | Actual | Difference | |
| DEPARTMENT OF EDUCATION SERVICES | | | | | | | | | | |
| INSTRUCTIONAL SERVICES | | | | | | | | | | |
| 5 | | Curriculum Services | | | | | | | | |
| 6 | | Classroom Law Project (CLP) | All or None | \$ 26,072 | \$ 26,072 | \$ 26,072 | \$ 26,072 | \$ 26,072 | \$ 26,072 | - |
| 7 | | School Improvement | | | | | | | | - |
| 8 | | Current Program (with 1.05 Math and 1.0 Literacy) | All or None | \$ 487,915 | \$ 487,902 | \$ 486,523 | \$ 437,085 | \$ 406,663 | na | 50,829 12% |
| 9 | | add 1.0 English Language Learner TOSA | All or None | \$ 98,987 | \$ 98,987 | \$ 98,987 | \$ 99,354 | \$ - | \$ 349,069 | (367) 0% |
| 10 | | add 1.0 Kindergarten Instructional Facilitator | All or None | \$ 86,211 | \$ 86,211 | \$ 85,930 | \$ 99,354 | \$ - | na | (13,143) -13% |
| 11 | | add 1.0 Pre-K-3 Literacy Coach TOSA | All or None | \$ 100,438 | \$ 100,438 | \$ 100,131 | \$ 99,354 | \$ - | na | 1,084 1% |
| 12 | | add 1.0 Science Facilitator | All or None | \$ 98,987 | \$ 98,987 | \$ 98,987 | \$ 99,354 | \$ - | na | (367) 0% |
| 13 | | add 1.0 Student Assessment Specialist | All or None | \$ 98,987 | \$ 98,987 | \$ 98,987 | \$ 99,354 | \$ - | na | (367) 0% |
| 14 | | College/Career Learning Facilitator (formerly Dual Credit Project) | All or None | \$ 58,922 | \$ 58,922 | \$ 58,732 | \$ 75,000 | \$ 26,646 | na | (16,078) -21% |
| 15 | | Helensview School | | | | | | | | |
| 16 | | General Ed (1.0x) slot | 1 Student | \$ 8,850 | \$ 8,847 | \$ 8,829 | \$ 8,319 | \$ 7,226 | \$ 7,239 | 531 6% |
| 17 | Y | SPED slot (1.0x plus Special Ed Teachers) - <i>NEW calculation June 2015</i> | 1 Student | \$ 15,145 | \$ 15,143 | \$ 15,105 | \$ 14,196 | \$ 14,453 | \$ 14,479 | 950 7% |
| 18 | | ELL slot (1.5x slot) | 1 Student | \$ 13,275 | \$ 13,271 | \$ 13,244 | \$ - | | | 13,275 |
| 19 | | Helensview Phoenix: Pregnant and Parenting Students (2.0x slot) | 1 Student | \$ 17,699 | \$ 17,694 | \$ 17,659 | \$ 16,637 | \$ 14,453 | \$ 15,926 | 1,062 6% |
| 20 | | Home School Notification | | | | | | | | |
| 21 | | Service | ALL | \$ 35,398 | \$ 35,398 | \$ 35,268 | \$ 34,861 | \$ 24,126 | \$ 32,928 | 537 2% |
| 22 | | Educational Programs in Adult Correction Facilities (Incarcerated Youth Program) | | | | | | | | |
| 23 | | Service (prior to FY2016: Portland 75%, Parkrose 25%, after ADMw) | All or None | \$ 286,289 | \$ 286,289 | \$ 285,420 | \$ 275,487 | \$ 259,004 | \$ 258,081 | 10,802 4% |
| 24 | | Outdoor Schools | | | | | | | | |
| 25 | | 6th Grade Offering Level 1: Outdoor School 6days/5nights - Full Week | 1 Student | \$ 387 | \$ 387 | \$ 386 | \$ 369 | \$ 360 | \$ 380 | 18 5% |
| 26 | | 6th Grade Offering Level 4: Field Science Experience | 1 Student | \$ 228 | \$ 227 | \$ 227 | \$ 217 | \$ 215 | \$ 215 | 10 5% |
| 27 | | 6th Grade Outdoor School Credits | | | | | | | | |
| 28 | | Outdoor School/Field Science Experience credit (METRO) | 1 Student | \$ (65.75) | \$ (66) | \$ (63) | \$ (63) | \$ (63) | \$ (63) | (3) 4% |
| 29 | | East County Soil & Water Conservation Credit (\$200k approved 7/6/15) | 1 Student | \$ (31) | \$ (31) | \$ (31) | \$ (31) | \$ (33) | | (0) 1% |
| 30 | | 4th Grade Offering: Oregon Trail Overnight | 1 Student | \$ 113 | \$ 113 | \$ 113 | \$ 110 | \$ 105 | \$ 100 | 3 3% |
| SPECIAL EDUCATION SERVICES | | | | | | | | | | |
| 31 | Y | Arata Creek - Social Emotional Skills Program (SESP) | 1 Student | \$ 41,101 | \$ 40,522 | \$ 40,396 | \$ 42,281 | \$ 33,819 | \$ 32,204 | (1,180) -3% |
| 32 | | Functional Living Skills (FLS) | | | | | | | | |
| 33 | Y | FLS: K-12 and Transition | 1 Student | \$ 66,351 | \$ 66,350 | \$ 66,142 | \$ 77,749 | \$ 70,168 | \$ 65,905 | (11,398) -15% |
| 34 | Y | FLS: Arata Creek Behavioral Health (ACBH) | 1 Student | \$ 34,216 | \$ 34,098 | \$ 33,130 | \$ 40,224 | \$ 32,755 | \$ 26,560 | (6,008) -15% |
| 35 | Y | FLS: Alternative Behavior Program (Wheatley) | 1 Student | \$ 80,500 | \$ 78,174 | \$ 77,967 | \$ 95,401 | \$ 76,796 | \$ 75,425 | (14,901) -16% |
| 36 | | Related Services | | | | | | | | |
| 37 | | Individually Purchased Option | | | | | | | | |
| 38 | Y | Speech Pathologist | 1 FTE | \$ 104,764 | \$ 95,974 | \$ 95,659 | \$ 97,161 | \$ 120,778 | \$ 150,409 | 7,603 8% |
| 39 | Y | Occupational Therapist | 1 FTE | \$ 86,490 | \$ 85,758 | \$ 85,473 | \$ 96,708 | \$ 103,483 | \$ 154,161 | (10,218) -11% |
| 40 | Y | Physical Therapist | 1 FTE | \$ 88,620 | \$ 87,889 | \$ 87,846 | \$ 90,137 | \$ 99,950 | \$ 154,161 | (1,517) -2% |
| 41 | Y | Psychological Services | 1 FTE | \$ 127,413 | \$ 126,682 | \$ 126,267 | \$ 123,672 | \$ 97,483 | \$ 97,604 | 3,741 3% |
| 42 | Y | Educational Assistants | 1 FTE | \$ 50,781 | \$ 50,278 | \$ 50,141 | \$ 50,967 | \$ 45,843 | \$ - | (186) 0% |
| 43 | Y | Assistive Technology (AT) | 1 FTE | \$ 105,454 | \$ 104,722 | \$ 104,370 | \$ 112,871 | \$ 124,785 | \$ 108,586 | (7,417) -7% |

Multnomah Education Service District
2016-2017 DISTRICT SERVICE PLAN COSTING

preliminary

| row | MOE | Unit | FY 2016-17 | | | FY 2015-16 | FY 2014-15 | FY 2013-14 | Proposed to Published | |
|--|---|--------------------|---------------------------|----------------------------|----------------------------|------------------------|--------------|--------------|-----------------------|------|
| | | | 4/7/2016 Cost per Unit | 3/10/2016 Cost per Unit | 2/17/2016 Cost per Unit | Published (8/14/15) | Actual | Actual | Difference | |
| DEPARTMENT OF SCHOOL HEALTH SERVICES | | | | | | | | | | |
| 44 | Hearing Screening | All or None | \$ 169,011 | \$ 166,035 | \$ 167,595 | \$ 157,243 | \$ 149,477 | \$ 152,129 | 11,768 | 7% |
| 45 | Immunization | All or None | \$ 185,221 | \$ 173,413 | \$ 172,997 | \$ 154,288 | \$ 146,721 | \$ 141,650 | 30,933 | 20% |
| 46 | School Nurse Services | | | | | | | | | |
| 47 | Registered Nurses | 1 FTE (190 day) | \$ 109,936 | \$ 116,870 | \$ 112,118 | \$ 104,011 | \$ 93,509 | \$ 90,345 | 5,925 | 6% |
| 48 | School Health Assistants | Hour | \$ 28.17 | \$ 28.18 | \$ 31.15 | \$ 25.98 | \$ 20 | \$ - | 2 | 8% |
| 49 | Special Needs Nursing | All or None | \$ 436,754 | \$ 435,485 | \$ 434,162 | \$ 411,945 | \$ 384,861 | \$ 349,722 | 24,809 | 6% |
| 50 | 1:1 Nurses | 1 FTE (190 day) | \$ 109,936 | \$ 116,870 | \$ 112,118 | \$ 104,011 | \$ 74,484 | | 5,925 | 6% |
| DEPARTMENT OF TECHNOLOGY SERVICES (via the Cascade Technology Alliance "CTA")** | | | | | | | | | | |
| 51 | Application and Development Services | | | | | | | | | |
| 52 | Business Systems ("IFAS") - Corbett SD only | All or None | \$ 20,292 | \$ 20,292 | \$ 20,292 | \$ 19,701 | \$ 9,921 | \$ 27,805 | 591 | 3% |
| 53 | Data Warehouse Services - Level 1 (Database) | All or None (ADMw) | \$ 2.41 | \$ 2.41 | \$ 2.20 | \$ 2.20 | \$ 2 | \$ - | 0.21 | 10% |
| 54 | Data Warehouse Services - Level 2 (additional cost for Dashboard) | All or None (ADMw) | \$ 1.98 | \$ 1.98 | \$ 1.73 | \$ 1.73 | \$ 2 | \$ 3.50 | 0.25 | 14% |
| 55 | Student Information Systems - Level 1 (SIS Admin) | All or None (ADMw) | \$ 6.88 | \$ 6.87 | \$ 6.87 | \$ 6.76 | \$ 6 | \$ 11.20 | 0.12 | 2% |
| 56 | Student Information Systems - Level 1 + 2 (SIS Admin + User Support) | All or None (ADMw) | \$ 12.40 | \$ 12.32 | \$ 12.32 | \$ 12.02 | \$ 11 | \$ 16.25 | 0.38 | 3% |
| 57 | District Office Services | | | | | | | | | |
| 58 | School Messenger Automated Attendance/Emergency Notification | All or None (ADMw) | \$ 1.30 | \$ 1.30 | \$ 1.30 | \$ 1.30 | | | - | 0% |
| 59 | Substitute Services ("AESOP") | All or None | \$ 2.40 | \$ 2.40 | \$ 2.40 | \$ 2.40 | \$ 156,025 | \$ 155,877 | - | 0% |
| 60 | add Substitute Calling Service | All or None | \$ 1.15 | \$ 1.15 | \$ 1.15 | \$ 1.15 | \$ - | \$ - | - | 0% |
| 62 | Infrastructure Services | | | | | | | | | |
| 63 | Network/Internet Services | | | | | | | | | |
| 64 | Internet Connectivity - Portland SD only | All or None | \$ 124,000 | \$ 124,000 | \$ 124,000 | \$ 124,000 | \$ 99,000 | \$ 99,000 | - | 0% |
| 65 | Last Mile Connection Connectivity & Network Monitoring | All or None | \$ 1,164,933 | \$ 1,164,933 | \$ 1,166,260 | \$ 1,127,399 | \$ 1,063,772 | \$ 1,022,263 | 37,534 | 3% |
| 66 | PSTN Services | All or None | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ - | \$ - | - | 0% |
| 67 | Engineering Support | Hour | \$ 76 | \$ 76 | \$ 76 | \$ 75 | \$ 75 | \$ - | 1 | 2% |
| 68 | On-Site Help Desk Technician | Daily | \$ 481 | \$ 481 | \$ 480 | \$ 469 | \$ 469 | \$ - | 12 | 3% |
| 69 | Instructional Services | | | | | | | | | |
| 70 | Follett Destiny Library and Textbook Management | All or None | \$ 166,221 | \$ 166,221 | \$ 166,221 | \$ 83,038 | \$ - | | 83,182 | 100% |
| 71 | ** CTA offers many services not listed on the MESD District Service Plan menu. Only the services chosen | | | | | | | | | |
| ADMINISTRATIVE SUPPORT SERVICES | | | | | | | | | | |
| 72 | Inter-District Delivery System (PONY) | ALL | \$ 35,747 | \$ 35,747 | \$ 35,628 | \$ 34,847 | \$ 34,858 | \$ 36,867 | 900 | 3% |
| 73 | School Announce Closure Network (FlashAlertNewswire.net) | ALL | \$ 2,480 | \$ 2,480 | \$ 2,480 | \$ 2,480 | \$ 2,480 | \$ 2,480 | - | 0% |

Multnomah Education Service District
2016-2017 LOCAL SERVICE PLAN SELECTIONS

Preliminary
Unit Cost
4/7/2016

TOTAL SCHOOL DISTRICTS

ODE Extended ADMw 117,054.52

| ROW | MOE | Unit | Unit Cost | TOTAL SCHOOL DISTRICTS | | | | | | |
|---|-----|---|-------------------------|------------------------|-------------------|--------------------|--------|-------|--------|--|
| | | | | Resolution | | Contract | | Total | | |
| | | | | Units | Amount | Units | Amount | Units | Amount | |
| DEPARTMENT OF EDUCATION SERVICES | | | | | | | | | | |
| Instructional Services | | | | | | | | | | |
| 5 | | Curriculum Services | | | | | | | | |
| 6 | | Classroom Law Project (CLP) | All/None \$ 26,072 | A \$ 26,072 | N \$ - | A \$ 26,072 | | | | |
| 7 | | School Improvement | | | | | | | | |
| 8 | | Current Program (with 1.05 Math and 1.0 Literacy) | All/None \$ 487,915 | A \$ 487,915 | N \$ - | A \$ 487,915 | | | | |
| 9 | | add 1.0 English Language Learner TOSA | All/None \$ 98,987 | N \$ - | N \$ - | N \$ - | | | | |
| 10 | | add 1.0 Kindergarten Instructional Facilitator | All/None \$ 86,211 | N \$ - | N \$ - | N \$ - | | | | |
| 11 | | add 1.0 Pre-K-3 Literacy Coach TOSA | All/None \$ 100,438 | N \$ - | N \$ - | N \$ - | | | | |
| 12 | | add 1.0 Science Facilitator | All/None \$ 98,987 | N \$ - | N \$ - | N \$ - | | | | |
| 13 | | add 1.0 Student Assessment Specialist | All/None \$ 98,987 | N \$ - | N \$ - | N \$ - | | | | |
| 14 | | College/Career Learning Facilitator | All/None \$ 58,922 | A \$ 58,922 | N \$ - | A \$ 58,922 | | | | |
| 15 | | Helensview School | | | | | | | | |
| 16 | | General Ed (1.0x) slot | 1 Student \$ 8,850 | 80 \$ 707,974 | 6.19 \$ 54,779 | 86.19 \$ 762,753 | | | | |
| 17 | Y | SPEd slot (1.0x plus Special Ed Teachers) | 1 Student \$ 15,145 | 19 \$ 287,764 | 5.11 \$ 77,393 | 24.11 \$ 365,158 | | | | |
| 18 | | ELL Slot (1.5x slot) | 1 Student \$ 13,275 | 0 \$ - | 0 \$ - | 0 \$ - | | | | |
| 19 | | Helensview Phoenix (2.0x slot) | 1 Student \$ 17,699 | 32 \$ 566,379 | 2 \$ 35,399 | 34 \$ 601,778 | | | | |
| 20 | | Home School Notification | | | | | | | | |
| 21 | | Service | ALL \$ 35,398 | A \$ 35,398 | N \$ - | A \$ 35,398 | | | | |
| 22 | | Educational Programs in Adult Correction Facilities (Incarcerated Youth Prog.) | | | | | | | | |
| 23 | | Service | All/None \$ 286,289 | A \$ 286,289 | N \$ - | A \$ 286,289 | | | | |
| 24 | | Outdoor Schools | | | | | | | | |
| 25 | | 6th Grade Offering Level 1: Outdoor School - Full Week | 1 Student \$ 387 | 2794 \$ 1,080,552 | 1900 \$ 734,806 | 4694 \$ 1,815,358 | | | | |
| 26 | | 6th Grade Offering Level 4: FSE | 1 Student \$ 228 | 1473 \$ 335,108 | 238 \$ 54,145 | 1711 \$ 389,253 | | | | |
| 27 | | 6th Grade Outdoor School Credits | | | | | | | | |
| 28 | | Outdoor School/FSE credit (METRO) | 1 Student \$ (65.75) | 4175 \$ (274,506) | 2138 \$ (140,574) | 6313 \$ (415,080) | | | | |
| 29 | | ECSWC Credit (\$200k apprv'd 7/6/15) | 1 Student \$ (31) | 4222 \$ (132,782) | 2138 \$ (67,240) | 6360 \$ (200,022) | | | | |
| 30 | | 4th Grade Offering: Oregon Trail Overnight | 1 Student \$ 113 | 41 \$ 4,635 | 1780 \$ 201,208 | 1821 \$ 205,843 | | | | |
| 31 | Y | Special Education Services | | | | | | | | |
| 32 | | Arata Creek - Social Emotional Skills Program (SESP) | 1 Student \$ 41,101 | 31 \$ 1,274,131 | 12 \$ 493,212 | 43 \$ 1,767,343 | | | | |
| 33 | | Functional Living Skills (FLS) | | | | | | | | |
| 34 | Y | FLS: K-12 and Transition | 1 Student \$ 66,351 | 30 \$ 1,990,530 | 22.2 \$ 1,472,992 | 52.2 \$ 3,463,522 | | | | |
| 35 | Y | FLS: Arata Creek Behavioral Health (ACBH) | 1 Student \$ 34,216 | 5 \$ 171,080 | 3 \$ 102,648 | 8 \$ 273,728 | | | | |
| 36 | Y | FLS: Alternative Behavior Program (Wheatley) | 1 Student \$ 80,500 | 32 \$ 2,576,000 | 5 \$ 402,500 | 37 \$ 2,978,500 | | | | |
| 37 | | Related Services | | | | | | | | |
| 38 | Y | Individually Purchased Option | | | | | | | | |
| 39 | Y | Speech Pathologist | 1 FTE \$ 104,764 | 1.94 \$ 203,242 | 0 \$ - | 1.94 \$ 203,242 | | | | |
| 40 | Y | Occupational Therapist | 1 FTE \$ 86,490 | 0.9 \$ 77,841 | 0 \$ - | 0.9 \$ 77,841 | | | | |
| 41 | Y | Physical Therapist | 1 FTE \$ 88,620 | 0.1 \$ 8,862 | 0 \$ - | 0.1 \$ 8,862 | | | | |
| 42 | Y | Psychological Services | 1 FTE \$ 127,413 | 1.5 \$ 191,119 | 0 \$ - | 1.5 \$ 191,119 | | | | |
| 43 | Y | Educational Assistants | 1 FTE \$ 50,781 | 0 \$ - | 7.04 \$ 357,498 | 7.04 \$ 357,498 | | | | |
| 44 | Y | Assistive Technology (AT) | 1 FTE \$ 105,454 | 0.45 \$ 47,454 | 0 \$ - | 0.45 \$ 47,454 | | | | |
| 45 | | DEPARTMENT OF SCHOOL HEALTH SERVICES | | | | | | | | |
| 46 | | Hearing Screening | All/None \$ 169,011 | A \$ 169,011 | N \$ - | A \$ 169,011 | | | | |
| 47 | | Immunization | All/None \$ 185,221 | A \$ 185,221 | N \$ - | A \$ 185,221 | | | | |
| 48 | | School Nurse Services | | | | | | | | |
| 49 | | Registered Nurses | 1 FTE \$ 109,936 | 43.8 \$ 4,815,195 | 3 \$ 329,808 | 46.8 \$ 5,145,003 | | | | |
| 50 | | School Health Assistants | Hour \$ 28.17 | 39820 \$ 1,121,729 | 1267 \$ 35,691 | 41087 \$ 1,157,421 | | | | |
| 51 | | Special Needs Nursing | All/None \$ 436,754 | A \$ 436,754 | N \$ - | A \$ 436,754 | | | | |
| 52 | | 1:1 Nurses | 1 FTE \$ 109,936 | 2 \$ 219,872 | 0 \$ - | 2 \$ 219,872 | | | | |
| 53 | | DEPARTMENT OF TECHNOLOGY SERVICES (via the "CTA")** | | | | | | | | |
| 54 | | Application and Development Services | | | | | | | | |
| 55 | | Business Systems ("IFAS") - Corbett SD only | per memo \$ 20,292 | A \$ 20,292 | N \$ - | A \$ 20,292 | | | | |
| 56 | | Data Warehouse Services - Level 1 (Database) | A/N (ADMw) \$ 2.41 | A \$ 142,223 | N \$ - | A \$ 142,223 | | | | |
| 57 | | Data Warehouse Services - Level 2 (add'l cost) | A/N (ADMw) \$ 1.98 | A \$ 113,801 | N \$ - | A \$ 113,801 | | | | |
| 58 | | Student Information Systems - Level 1 (SIS Admin) | A/N (ADMw) \$ 6.88 | A \$ 399,320 | N \$ - | A \$ 399,320 | | | | |
| 59 | | Student Information Systems - Level 1 + 2 (incl User Supp't) | A/N (ADMw) \$ 12.40 | A \$ 731,771 | N \$ - | A \$ 731,771 | | | | |
| 60 | | District Office Services | | | | | | | | |
| 61 | | School Messenger | A/N (ADMw) \$ 1.30 | A \$ 63,050 | N \$ - | A \$ 63,050 | | | | |
| 62 | | Substitute Services ("AESOP") | A/N (ADMw) \$ 2.40 | A \$ 40,219 | N \$ - | A \$ 40,219 | | | | |
| 63 | | add Substitute Calling Service (NEW) | A/N (ADMw) \$ 1.15 | A \$ 19,272 | N \$ - | A \$ 19,272 | | | | |
| 64 | | Infrastructure Services | | | | | | | | |
| 65 | | Network/Internet Services | | | | | | | | |
| 66 | | Internet Connectivity - Portland SD only | All/None \$ 124,000 | A \$ 124,000 | N \$ - | A \$ 124,000 | | | | |
| 67 | | Last Mile Connection & Network Monitoring | All/None \$ 1,164,933 | A \$ 1,164,933 | N \$ - | A \$ 1,164,933 | | | | |
| 68 | | PSTN Services | All/None \$ 16,000 | A \$ 16,000 | N \$ - | A \$ 16,000 | | | | |
| 69 | | Engineering Support | Hour \$ 76 | 0 \$ - | 200 \$ 15,246 | 200 \$ 15,246 | | | | |
| 70 | | On-Site Help Desk Technician | Day \$ 481 | 0 \$ - | 49 \$ 23,588 | 49 \$ 23,588 | | | | |
| 71 | | Instructional Services | | | | | | | | |
| 72 | | Follett Destiny Library and Textbook Mgmt. | All or None \$ 166,221 | A \$ 166,221 | N \$ - | A \$ 166,221 | | | | |
| 73 | | ** CTA offers many services not listed on the MESD DSP | | | | | | | | |
| 74 | | ADMINISTRATIVE SUPPORT SERVICES | | | | | | | | |
| 75 | | Inter-District Delivery System (PONY) | All/None \$ 35,747 | A \$ 35,747 | N \$ - | A \$ 35,747 | | | | |
| 76 | | School Announce Closure Network | ALL (div by 8) \$ 2,480 | A \$ 2,480 | N \$ - | A \$ 2,480 | | | | |
| 77 | | SUBTOTAL MESD SERVICES | | \$ 19,997,090 | \$ 4,183,101 | \$ 24,180,191 | | | | |
| 78 | | TRANSIT REQUESTED BY DISTRICT | | \$ - | | | | | | |
| 79 | | GRAND TOTAL MESD SERVICES AND TRANSITS | | \$ 19,997,090 | | | | | | |
| 80 | | RESOURCES AVAILABLE FOR RESOLUTION SERVICES | | | | | | | | |
| 81 | | Balance Forward from Prior Year District Service Plan | | \$ - | | | | | | |
| 82 | | Apportionment of Current Year SSF Revenue | | \$ 34,694,270 | | | | | | |
| 83 | | Apportionment of Prior Year SSF Revenue Adjustment (May 2016 Warrant) | | \$ - | | | | | | |
| 84 | | TOTAL RESOURCES FOR RESOLUTION SERVICES | | \$ 34,694,270 | | | | | | |
| 85 | | ENDING CONTINGENCY BALANCE | | \$ 14,697,180 | | | | | | |
| 86 | | Maintenance of Effort (MOE) Total ----- sum of services with "Y" in MOE column | | \$ 6,828,024 | | | | | | |

Reynolds School District

Special Education Continuum of Services

2016-17

K-12 Resource Room: General Fund 100 Function 1250:

The Resource Room provides supplemental instruction in the CORE academic areas of Reading, Writing, and Math. In addition, instruction and support is provided to meet social / emotional needs of students eligible for Special Education services. The model is designed to provide specially designed instruction targeted to students' individual needs. 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 1223 :

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 or modified core academic support
- Visual systems for classroom support and communication
- Functional daily routines
- Reduced instructional pace
- Social skills development
- Motor skill development
- Health and safety support for feeding, toileting, and mobility

K-5 Social Communication Classroom: General Fund 100 Function 1223:

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-12 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:

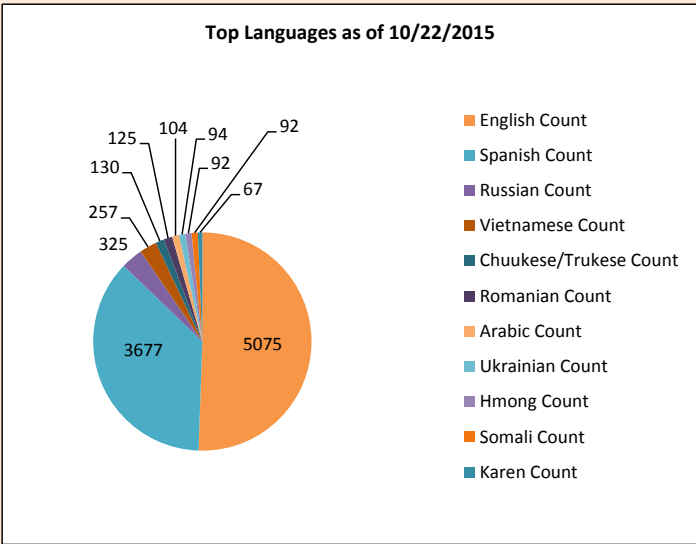
- Functional or modified academic/career support and curriculum
- Visual systems for classroom support, work completion and communication
- Functional daily routines
- Reduced instructional pace
- Vocational Skill development, practice and support
- Community routines
- Life and leisure skills development and support

Adopted Budget 2016-17
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 | 218 & 219 | Fund 220 | Fund 221 | Fund 230 | Fund 246 | | | |
| | Area 320 | Enhance- ment | Part B | Early Intervening | Extended Assessment | SPR & I | EBISS | | | |
| REVENUES | | | | | | | | | | |
| 1,745 IEP Students- 11% of ADMr: | 1,258.02 x 1.00 | \$ | 1,258.02 | | | | | | | |
| Student on IEP Above 11% of ADMr: | 194.8 x 1.00 | \$ | 194.80 | | | | | | | |
| | | \$ | 1,452.82 | | | | | | | |
| General Purpose Grant per Extended ADMw - Includes Property Tax Revenues | | \$ | 7,073.00 | | | | | | | |
| Total Formula Revenue for Special Ed by Fund | \$ | 10,275,796 | 12,357 | 1,759,948 | 28,990 | 392 | 5,164 | 4,062 | 219,227 | 114,741 |
| Grand Total Revenues - All Funds | | | | | | | | | | 12,420,677 |
| EXPENDITURES | FTE TOTAL | 207.21 | - | 20.80 | - | - | - | - | 2.00 | 1.50 |
| Function | 1140 Pre-kindergarten Programs | - | - | - | - | - | - | - | - | - |
| | 1220 Restricted Program | 3,509,890 | - | 350,708 | 28,990 | - | - | - | - | - |
| | 1223 Transitions | 321,967 | - | - | - | - | - | - | - | 13,800 |
| | 1224 Life Skills K-8 | 2,470,193 | - | 256,041 | - | - | - | - | - | - |
| | 1225 Out of Dist Contracts | 1,406,000 | - | - | - | - | - | - | - | - |
| | 1227 Extended School Year | 13,016 | - | - | - | - | - | - | - | - |
| | 1229 Functional Life Skills | 856,702 | - | 116,299 | - | - | - | - | - | - |
| | 1250 Less Restrictive Programs | 4,266,052 | - | 400,742 | - | - | - | - | - | 100,941 |
| | 1251 Charter Services | 289,349 | - | - | - | - | - | - | - | - |
| | 1270 Educationally Disadvantaged | - | - | - | - | - | - | - | - | - |
| | 1299 Other Programs | - | - | - | - | - | - | 219,227 | - | - |
| | 2140 School Psychologists | 1,021,944 | - | - | - | - | - | - | - | - |
| | 2150 Speech/Language Path | 2,123,040 | - | - | - | - | - | - | - | - |
| | 2160 OT/PT | 557,073 | - | - | - | - | - | - | - | - |
| | 2190 Service Direction | 814,838 | 12,357 | 506,158 | - | - | - | - | - | - |
| | 2191 Administration | - | - | 130,000 | - | - | - | - | - | - |
| | 2210 Improvement of Instruction | - | - | - | - | 5,164 | - | - | - | - |
| | 2230 Assessment and Testing | - | - | - | - | 392 | - | - | - | - |
| | 2240 Professional Development | - | - | - | - | - | 4,062 | - | - | - |
| | 2410 Office of the Principal | 66,521 | - | - | - | - | - | - | - | - |
| | 2550 Transportation | - | - | - | - | - | - | - | - | - |
| | 2558 SPED Transportation | 813,731 | - | - | - | - | - | - | - | - |
| Total Expenditures by Fund | | 18,530,316 | 12,357 | 1,759,948 | 28,990 | 392 | 5,164 | 4,062 | 219,227 | 114,741 |
| Grand Total Expenditures - All Funds | | | | | | | | | | 20,675,197 |
| Difference | | (8,254,520) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Reynolds School District

Languages Spoken

| Language | Count of Students | | | Language | Count of Students |
|------------------------------|-------------------|--|--------------|--------------------|-------------------|
| 1 English Count | 5075 |  | | 47 Hungarian Count | 3 |
| 2 Spanish Count | 3677 | | | 48 Malay Count | 3 |
| 3 Russian Count | 325 | | | 49 Persian Count | 3 |
| 4 Vietnamese Count | 257 | | | 50 Rohingya Count | 3 |
| 5 Chuukese/Trukese Count | 130 | | | 51 Urdu Count | 3 |
| 6 Romanian Count | 125 | | | 52 Armenian Count | 2 |
| 7 Arabic Count | 104 | | | 53 Igbo Count | 2 |
| 8 Ukrainian Count | 94 | | | 54 Kirundi Count | 2 |
| 9 Hmong Count | 92 | | | 55 Lingala Count | 2 |
| 10 Somali Count | 92 | | | 56 Moldavian Count | 2 |
| 11 Karen Count | 67 | | | 57 Serbian Count | 2 |
| 12 Mien Count | 38 | | | 58 Uzbek Count | 2 |
| 13 Lao Count | 37 | | | 59 ASL Count | 1 |
| 14 Pohnpeian Count | 27 | | | 60 Cebuano Count | 1 |
| 15 Burmese Count | 22 | | | 61 Czech Count | 1 |
| 16 "Other" Count | 22 | | | 62 Estonian Count | 1 |
| 17 Swahili Count | 20 | 63 Georgian Count | 1 | | |
| 18 Farsi Count | 17 | 64 German Count | 1 | | |
| 19 Amharic Count | 16 | 65 Kinyarwanda Count | 1 | | |
| 20 Nepali Count | 16 | 66 Krahn Count | 1 | | |
| 21 Tagalog Count | 16 | 67 Kurdish Count | 1 | | |
| 22 Bosnian Count | 15 | 68 Lithuanian Count | 1 | | |
| 23 Cambodian/Khmer Count | 14 | 69 Mina Count | 1 | | |
| 24 Samoan Count | 14 | 70 Norwegian Count | 1 | | |
| 25 Oromo Count | 13 | 71 Palauan Count | 1 | | |
| 26 Chinese - Cantonese Count | 11 | 72 Portuguese Count | 1 | | |
| 27 Hindi Count | 11 | TOTAL ENROLLMENT | 10519 | | |
| 28 Purhepecha Count | 11 | | | | |
| 29 Tonga Count | 11 | | | | |
| 30 Albanian Count | 10 | | | | |
| 31 French Count | 10 | | | | |
| 32 Japanese Count | 10 | | | | |
| 33 Maay-Maay Count | 10 | | | | |
| 34 Chinese - Other Count | 9 | | | | |
| 35 Tigrinya Count | 9 | | | | |
| 36 Yapese Count | 7 | | | | |
| | | 37 Korean Count | 6 | | |
| | | 38 Mayan Count | 6 | | |
| | | 39 Filipino Count | 5 | | |
| | | 40 Chinese - Mandarin Count | 4 | | |
| | | 41 Mixteco Count | 4 | | |
| | | 42 Thai Count | 4 | | |
| | | 43 Turkish Count | 4 | | |
| | | 44 Bulgarian Count | 3 | | |
| | | 45 Creole Count | 3 | | |
| | | 46 Dinka Count | 3 | | |

*Counts by Frequency

Reynolds School District
Proposed Budget 2016-17
ESL Revenues and Expenditures

| General Fund Fund 100 | Title III Grant Fund 208 & 209 | TOTAL |
|--------------------------|-----------------------------------|-------|
|--------------------------|-----------------------------------|-------|

REVENUES

| | | | | |
|---|-----------|------------------|----------------|-------------------------|
| 3,018 ESL Students : 3,018 x 0.50 | \$ | 1,509.00 | | |
| General Purpose Grant per Extended ADMw - <i>SSF ONLY- Excludes Property Taxes & Transportation Grant</i> | \$ | 5,416.89 | | |
| Total SSF Revenue for ELL by Fund - <i>Excludes Property Taxes & Transportation Grant</i> | \$ | 8,174,081 | 471,736 | 8,645,817 |
| <u>Grand Total Revenues - All Funds</u> | | 0.53 | | <u>8,645,817</u> |

EXPENDITURES

| | | | | |
|--|--|-------------------------|-----------------------|-------------------------|
| Function | 1291 English Language Learners Instruction | 7,876,693 | 216,154 | |
| | 2210 Improvement of Instructional Services | | 154,401 | |
| | 2240 Instructional Staff Development | | 76,300 | |
| | 2490 Other School Supports | | 8,217 | |
| | 2550 Transportation | | - | |
| | 3390 Other Community Services | | 16,664 | |
| Total Expenditures by Fund | | <u>7,876,693</u> | <u>471,736</u> | |
| <u>Grand Total Expenditures - All Funds</u> | | | | <u>8,348,429</u> |

| | | | |
|-------------------|----------------|----------|---------------|
| Difference | 297,388 | 0 | 96.56% |
|-------------------|----------------|----------|---------------|

FTEs:

| | | | |
|--|--------|------|------------------|
| Total FTEs by Fund | 78.075 | 2.00 | |
| <u>Grand Total FTEs - All Funds</u> | | | <u>80</u> |



| Free & Reduced Period Ending March 31, 2016 | | | | | | Free & Reduced Period Ending November 30, 2015 | | | | | |
|--|-------|---------|-------|--------|----------------|--|-------|---------|-------|--------|----------------|
| *School sites having CEP Community Eligibility - Stats are Frozen as of April 2014 | | | | | | *School sites having CEP Community Eligibility - Stats are Frozen as of April 2014 | | | | | |
| School | Free | Reduced | Paid | Total | *F + R Current | School | Free | Reduced | Paid | Total | *F + R Current |
| Alder* | | | | 487 | | Alder* | 479 | 14 | 31 | 524 | 94.08% |
| Davis* | | | | 478 | | Davis* | 411 | 25 | 32 | 468 | 93.16% |
| Fairview* | | | | 395 | | Fairview* | 279 | 31 | 90 | 400 | 77.50% |
| Glenfair* | | | | 512 | | Glenfair* | 453 | 15 | 35 | 503 | 93.04% |
| Hartley* | | | | 525 | | Hartley* | 451 | 27 | 41 | 519 | 92.10% |
| Salish* | | | | 458 | | Salish* | 427 | 15 | 75 | 517 | 85.49% |
| Scott* | | | | 460 | | Scott* | 351 | 31 | 107 | 489 | 78.12% |
| Sweetbriar | 203 | 33 | 179 | 415 | 56.87% | Sweetbriar | 195 | 30 | 182 | 407 | 55.28% |
| Troutdale | 213 | 49 | 162 | 424 | 61.79% | Troutdale | 212 | 45 | 168 | 425 | 60.47% |
| Wilkes* | | | | 460 | | Wilkes* | 384 | 23 | 55 | 462 | 88.10% |
| Woodland | 373 | 37 | 106 | 516 | 79.46% | Woodland | 371 | 40 | 114 | 525 | 78.29% |
| Four Corners* | | | | 50 | | Four Corners* | 38 | 2 | 8 | 48 | 83.33% |
| HB Lee Middle School* | | | | 746 | | HB Lee Middle School* | 602 | 48 | 168 | 818 | 79.46% |
| Reynolds Middle School* | | | | 884 | | Reynolds Middle School* | 763 | 60 | 141 | 964 | 85.37% |
| Walt Morey Middle School | 317 | 62 | 248 | 627 | 60.45% | Walt Morey Middle School | 309 | 63 | 255 | 627 | 59.33% |
| Reynolds High School | 1,313 | 204 | 1,079 | 2,596 | 58.44% | Reynolds High School | 1,329 | 200 | 1,124 | 2,653 | 57.63% |
| Reynolds Learning Academy* | | | | 253 | | Reynolds Learning Academy* | 202 | 10 | 66 | 278 | 76.26% |
| District Totals | | | | 10,286 | | District Totals | | | | 10,627 | |
| Charter Schools | Free | Reduced | Paid | Total | *F + R Current | Charter Schools | Free | Reduced | Paid | Total | *F + R Current |
| Multi Sensory Learning (MLA) Elementary | 82 | 13 | 194 | 289 | 32.87% | Multi Sensory Learning (MLA) Elementary | 85 | 4 | 189 | 288 | 34.38% |
| Multi Sensory Learning (MLA) Middle | 51 | 8 | 116 | 175 | 33.71% | Multi Sensory Learning (MLA) Middle | 54 | 8 | 112 | 174 | 35.63% |
| Reynolds Arthur Academy K-6 | 52 | 13 | 130 | 195 | 33.33% | Reynolds Arthur Academy K-6 | 51 | 12 | 129 | 192 | 32.81% |
| Knova Charter Learning K-6 | 226 | 46 | 93 | 365 | 74.52% | Knova Charter Learning K-6 | 213 | 41 | 104 | 358 | 70.95% |

| Free & Reduced Period Ending March 31, 2015 | | | | | | | Free & Reduced Period Ending November 30, 2014 | | | | | | | |
|--|-------|---------|-------|--------|----------------|-----------------|--|-------|---------|-------|-------|----------------|-----------------|--------|
| *School sites having CEP Community Eligibility - Stats are Frozen as of April 2014 | | | | | | | *School sites having CEP Community Eligibility - Stats are Frozen as of April 2014 | | | | | | | |
| School | Free | Reduced | Paid | Total | *F + R Current | F + R Last Year | School | Free | Reduced | Paid | Total | *F + R Current | F + R Last Year | |
| Alder* | | | | 520 | | 96.07% | Alder* | | | | | | 94.08% | 96.09% |
| Davis* | | | | 490 | | 94.07% | Davis* | | | | | | 93.16% | 94.86% |
| Fairview* | | | | 391 | | 77.21% | Fairview* | | | | | | 77.50% | 76.59% |
| Glenfair* | | | | 499 | | 91.21% | Glenfair* | | | | | | 93.04% | 93.57% |
| Hartley* | | | | 540 | | 92.38% | Hartley* | | | | | | 92.10% | 94.04% |
| Salish* | | | | 491 | | 84.53% | Salish* | | | | | | 85.49% | 86.34% |
| Scott* | | | | 455 | | 79.96% | Scott* | | | | | | 78.12% | 77.99% |
| Sweetbriar | 202 | 30 | 167 | 399 | 58.15% | 57.77% | Sweetbriar | 204 | 31 | 161 | 396 | 59.34% | 57.40% | |
| Troutdale | 231 | 38 | 135 | 404 | 66.58% | 66.94% | Troutdale | 226 | 36 | 132 | 394 | 66.50% | 64.71% | |
| Wilkes* | | | | 433 | | 87.80% | Wilkes* | | | | | | 88.10% | 88.61% |
| Woodland | 394 | 35 | 111 | 540 | 79.44% | 80.04% | Woodland | 378 | 42 | 119 | 539 | 77.92% | 80.16% | |
| Four Corners* | | | | 50 | | 83.33% | Four Corners* | | | | | | 83.33% | 78.72% |
| HB Lee Middle School* | | | | 818 | | 79.29% | HB Lee Middle School* | | | | | | 79.46% | 82.82% |
| Reynolds Middle School* | | | | 964 | | 85.52% | Reynolds Middle School* | | | | | | 85.37% | 95.88% |
| Walt Morey Middle School | 337 | 72 | 233 | 642 | 63.71% | 61.77% | Walt Morey Middle School | 333 | 73 | 234 | 640 | 63.44% | 60.16% | |
| Reynolds High School | 1,408 | 212 | 1,000 | 2,620 | 61.83% | 65.56% | Reynolds High School | 1,425 | 205 | 1,081 | 2,711 | 60.13% | 63.74% | |
| Reynolds Learning Academy* | | | | 269 | | 78.52% | Reynolds Learning Academy* | | | | | | 76.26% | 80.77% |
| District Totals | | | | 10,525 | | 77.44% | District Totals | | | | | | | |
| Charter Schools | Free | Reduced | Paid | Total | *F + R Current | F + R Last Year | Charter Schools | Free | Reduced | Paid | Total | *F + R Current | F + R Last Year | |
| Multi Sensory Learning (MLA) | 115 | 14 | 195 | 324 | 39.81% | 34.92% | Multi Sensory Learning (MLA) | 113 | 14 | 198 | 325 | 39.08% | 34.69% | |
| Reynolds Arthur Academy K-6 | 60 | 13 | 126 | 199 | 36.68% | 42.79% | Reynolds Arthur Academy K-6 | 59 | 13 | 128 | 200 | 36.00% | 42.65% | |
| Knova Charter Learning K-6 | 260 | 46 | 123 | 429 | 71.33% | 68.03% | Knova Charter Learning K-6 | 261 | 44 | 125 | 430 | 70.93% | 67.53% | |

Data provided by Reynolds School District Nutrition Services

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. Construction design and building has started using funds from a voter approved bond which passed in May 2015. The facilities improvement bond package 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.

The district uses several assessments to monitor student learning growth, the primary tests include: unit exams, IRLA for reading, STAR for math and ELPA for English Language Learners. The SBA exams are used for these ratings by the state. SBA is given one time during the spring to students in grades 3-8 and 11. Your child and the school receive results in the following school year.

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 | Grades | Grades | Grades |
|-----------------------------|--------|--------|--------|--------|
| | K - 3 | 4 - 5 | 6 - 8 | 9 - 12 |
| Total Enrollment | 4,037 | 1,941 | 2,507 | 2,875 |
| Regular Attenders | 79.0% | 84.1% | 76.9% | 64.6% |
| Economically Disadvantaged | 72% | 84% | 82% | 59% |
| Students with Disabilities | 15% | 17% | 17% | 15% |
| English Learners | 46% | 47% | 49% | 47% |
| Different Languages Spoken | 46 | 45 | 42 | 46 |

* , <5, and >95 are displayed when the data must be suppressed to protect student confidentiality.

| WITHIN-YEAR MOBILITY | Grades | Grades | Grades | Grades |
|---------------------------|--------|--------|--------|--------|
| | K - 3 | 4 - 5 | 6 - 8 | 9 - 12 |
| Students in this District | 17.7% | 15.1% | 15.8% | 21.9% |

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/EFA%20D1.PDF> for the district's wellness policy. Schools are working to comply with the wellness policy for maximum student health and education time. Celebrations at school, including birthdays, holidays and fundraisers during the school day, should focus on non-edible treats, such as a pencil or sticker. Any food items provided must comply with the nutritional guidelines for healthy snacks. Due to food increasing food allergies, please consult with your child's school before you select food items intended for sharing.

SEISMIC SAFETY RATING

For a detailed report for each school, please visit:

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

| TEACHER PROFICIENCY | 2015-16 |
|--|---------|
| % of classes taught by highly qualified teachers | 93.50% |

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 15 college credits while enrolled at Reynolds High School.

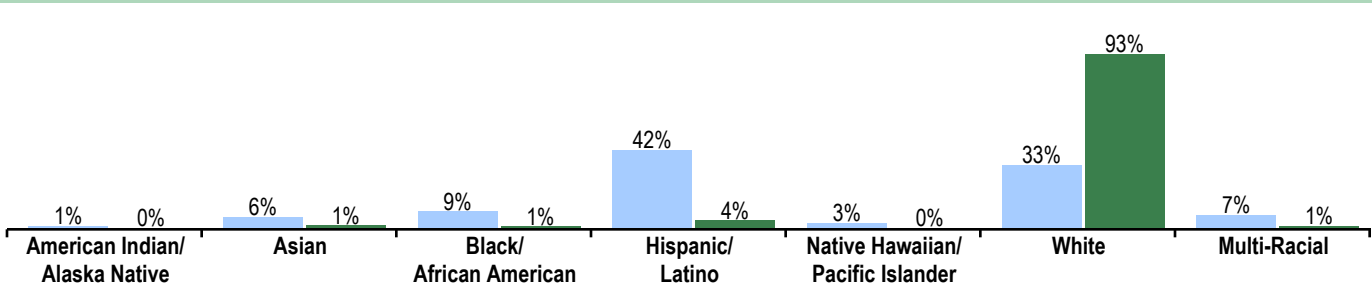
| MEDIAN CLASS SIZE | Elementary | | Middle | | High | | Combined | |
|-------------------|------------|------|--------|------|-------|------|----------|----|
| | Dist. | OR | Dist. | OR | Dist. | OR | Dist. | OR |
| Self-Contained | 24.0 | 25.0 | 25.0 | 20.0 | -- | -- | -- | -- |
| Eng./Lang. Arts | 30.5 | 22.0 | 24.0 | 25.0 | 22.0 | 25.0 | -- | -- |
| Mathematics | 26.5 | 21.0 | 25.0 | 26.0 | 21.0 | 24.0 | -- | -- |
| Science | 25.0 | 23.0 | 26.0 | 28.0 | 24.0 | 26.0 | -- | -- |
| Social Studies | 21.0 | 24.0 | 25.0 | 28.0 | 24.0 | 27.0 | -- | -- |

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

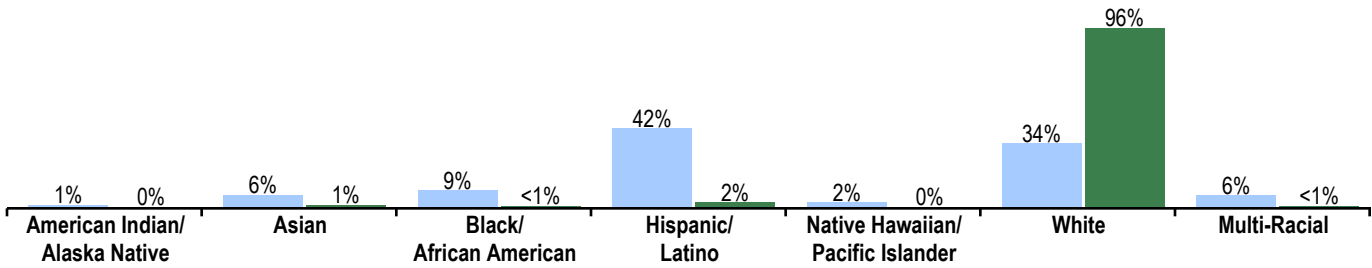
RACE/ETHNICITY OF STUDENTS AND STAFF 2015-16

Students Staff

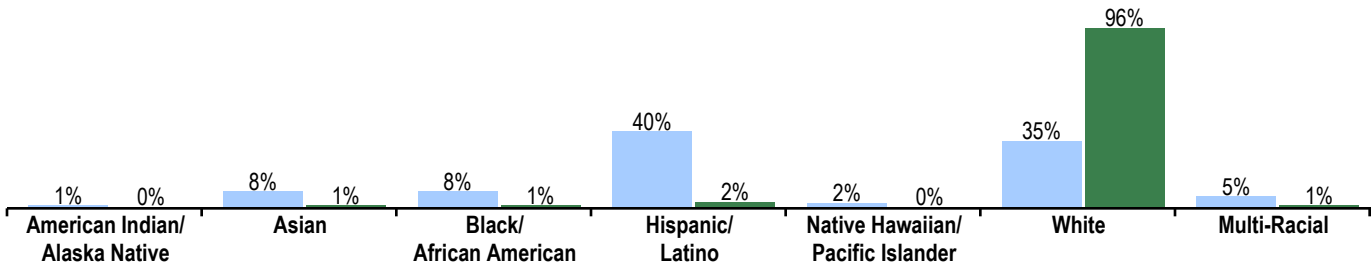
Grades K-3



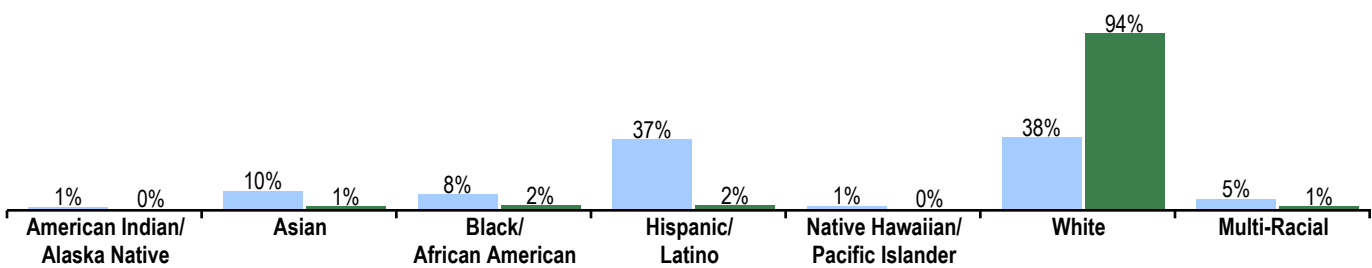
Grades 4-5



Grades 6-8



Grades 9-12



| PER PUPIL SPENDING | 2013-14 | 2014-15 | 2015-16 |
|--------------------|----------|----------|----------|
| District | \$10,174 | \$10,775 | \$12,381 |
| State | \$9,769 | \$10,302 | \$11,329 |

Oregon's quality education model (QEM) suggests adequate per pupil funding should be \$12,723 in 2015-16 (Statewide average). 2015-16 data reflect budgeted, not actual.

| FUNDING SOURCES | % of Total |
|----------------------|------------|
| Local taxes and fees | 23% |
| State funds | 66% |
| Federal funds | 11% |

| EXPULSIONS & SUSPENSIONS | Expulsions | Suspensions |
|----------------------------------|------------|-------------|
| Total Students | 10 | 944 |
| American Indian/Alaska Native | * | 17 |
| Asian | * | 31 |
| Black/African American | * | 197 |
| Hispanic/Latino | * | 319 |
| Multi-Racial | * | 64 |
| Native Hawaiian/Pacific Islander | * | 17 |
| White | * | 299 |

* , <5, and >95 are 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 (%) | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|--------------------------|--------------------------|---------|---------|--------------------------|------------------------|---------------------------|------|------|------|-----|------|------|------|-----|------|------|------|------|------|------|------|------|------|------|--|--|--|
| | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2015-16 | 2015-16 | | | | | | | | | | | | | | | | | | | | | |
| English Language Arts | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | Level 1 | Level 2 | Levels 3 & 4 | | | | | | | | | | | | | | | | | | | | | |
| English Language Arts | Students in grades 3 - 5 | | | 32.3 | 31.3 | 52.4 | 45.0 | | | | | | | | | | | | | | | | | | | | | |
| | | | | 23.5 | 23.5 | 21.3 | 22.7 | | | | | | | | | | | | | | | | | | | | | |
| | | | | 44.2 | 45.2 | 26.3 | 32.4 | | | | | | | | | | | | | | | | | | | | | |
| | Students in grades 6 - 8 | | | 36.7 | 36.9 | 56.7 | 52.5 | | | | | | | | | | | | | | | | | | | | | |
| | | | | 25.6 | 26.2 | 23.5 | 24.9 | | | | | | | | | | | | | | | | | | | | | |
| | | | | 37.7 | 36.9 | 19.7 | 22.6 | | | | | | | | | | | | | | | | | | | | | |
| | Students in grade 11 | | | 47.3 | 49.7 | 70.0 | 66.4 | | | | | | | | | | | | | | | | | | | | | |
| | | | | 24.9 | 24.7 | 17.4 | 18.5 | | | | | | | | | | | | | | | | | | | | | |
| | | | | 27.8 | 25.6 | 12.6 | 15.0 | | | | | | | | | | | | | | | | | | | | | |
| Mathematics | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | Level 1 | Level 2 | Levels 3 & 4 | | | | | | | | | | | | | | | | | | | | | |
| Mathematics | Students in grades 3 - 5 | | | 25.4 | 22.4 | 44.9 | 37.6 | | | | | | | | | | | | | | | | | | | | | |
| | | | | 28.1 | 28.3 | 28.5 | 29.6 | | | | | | | | | | | | | | | | | | | | | |
| | | | | 46.5 | 49.2 | 26.6 | 32.8 | | | | | | | | | | | | | | | | | | | | | |
| | Students in grades 6 - 8 | | | 26.6 | 23.2 | 42.8 | 39.0 | | | | | | | | | | | | | | | | | | | | | |
| | | | | 25.6 | 28.2 | 27.5 | 27.2 | | | | | | | | | | | | | | | | | | | | | |
| | | | | 47.9 | 48.6 | 29.7 | 33.8 | | | | | | | | | | | | | | | | | | | | | |
| | Students in grade 11 | | | 15.2 | 19.8 | 34.2 | 30.0 | | | | | | | | | | | | | | | | | | | | | |
| | | | | 22.9 | 22.9 | 27.6 | 29.4 | | | | | | | | | | | | | | | | | | | | | |
| | | | | 61.8 | 57.3 | 38.2 | 40.6 | | | | | | | | | | | | | | | | | | | | | |
| Science | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | Did not meet | Met | Exceeded | | | | | | | | | | | | | | | | | | | | | |
| Science | Students in grade 5 | 44.6 | 6.5 | 38.1 | 55.4 | 47.0 | 5.8 | 41.2 | 53.0 | 41.2 | 4.4 | 36.8 | 58.8 | 43.1 | 5.1 | 38.0 | 56.9 | 66.5 | 15.7 | 50.8 | 33.5 | 56.6 | 11.0 | 45.6 | 43.4 | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Students in grade 8 | 52.7 | 9.0 | 43.7 | 47.3 | 49.1 | 6.9 | 42.2 | 50.9 | 47.0 | 2.4 | 44.7 | 53.0 | 46.0 | 3.7 | 42.3 | 54.0 | 63.8 | 11.6 | 52.2 | 36.2 | 60.3 | 10.3 | 50.0 | 39.7 | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Students in grade 11 | 55.8 | 10.0 | 45.7 | 44.2 | 61.2 | 9.3 | 51.9 | 38.8 | 60.3 | 6.4 | 54.0 | 39.7 | 81.8 | 8.4 | 73.4 | 18.2 | 60.0 | 7.5 | 52.5 | 40.0 | 54.1 | 5.6 | 48.6 | 45.9 | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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

*, <5, and >95 are displayed when the data must be suppressed to protect student confidentiality.

OUTCOMES WHAT ARE STUDENTS ACHIEVING IN HIGH SCHOOL?

| | | District Performance (%) | | | District Performance (%) | Oregon Performance (%) | Like-District Average (%) |
|--------------------------------------|---|--------------------------|---------|---------|--------------------------|------------------------|---------------------------|
| | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2015-16 | 2015-16 |
| FRESHMEN ON-TRACK TO GRADUATE | Students who earned 25% of the credits required for a regular diploma by the end of their freshman year. | | | | | | |
| | Freshmen on track to graduate within 4 years | NA | 46.7 | 60.4 | 81.1 | 83.5 | 82.4 |
| | | | | | | | |
| | | District Performance (%) | | | District Performance (%) | Oregon Performance (%) | Like-District Average (%) |
| | | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2014-15 |
| | <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 | 57.8 | 54.7 | 58.3 | 57.6 | 73.8 | 72.4 |
| 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 | 64.3 | 71.6 | 69.6 | 71.5 | 81.6 | 82.2 |
| DROPOUT RATE | Students who dropped out during the school year and did not re-enroll. | | | | | | |
| | Overall dropout rate | 5.9 | 5.4 | 6.0 | 4.8 | 4.3 | 3.8 |
| | | District Performance (%) | | | District Performance (%) | Oregon Performance (%) | Like-District Average (%) |
| | | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2013-14 | 2013-14 |
| 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 | 53.5 | 54.6 | 59.8 | 60.6 | 59.4 | 59.1 |

*, <5, and >95 are 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 | 80.0 | 76.1 | 78.6 | On Track | >95 | 73.3 | 71.3 | On Track | 62.5 | 79.9 | 76.9 |
| | Graduation | 53.5 | 66.4 | 67.9 | Graduation | 16.7 | 55.0 | 54.6 | Graduation | 41.7 | 63.2 | 56.9 |
| | Completion | 69.6 | 76.2 | 78.7 | Completion | 50.0 | 67.4 | 59.7 | Completion | 60.0 | 76.6 | 77.1 |
| | Dropout | 4.4 | 4.3 | 4.0 | Dropout | 10.0 | 8.6 | 7.9 | Dropout | 7.3 | 5.9 | 6.2 |
| | English Learners | | | | Asian | | | | White | | | |
| | On Track | 81.2 | 79.8 | 78.5 | On Track | 83.6 | >95 | 94.8 | On Track | 85.0 | 85.1 | 85.9 |
| | Graduation | 51.1 | 66.9 | 65.4 | Graduation | 88.2 | 87.5 | 81.8 | Graduation | 61.0 | 76.0 | 76.1 |
| | Completion | 65.9 | 73.4 | 75.0 | Completion | 83.6 | 91.2 | 92.3 | Completion | 76.1 | 83.8 | 85.6 |
| | Dropout | 4.0 | 5.0 | 4.2 | Dropout | 0.4 | 1.3 | 1.5 | Dropout | 4.8 | 3.9 | 3.4 |
| | Students with Disabilities | | | | Black/African American | | | | Female | | | |
| | On Track | 73.5 | 68.6 | 65.6 | On Track | 66.0 | 78.6 | 69.8 | On Track | 84.9 | 86.8 | 86.5 |
| | Graduation | 38.8 | 52.7 | 46.3 | Graduation | 46.9 | 62.6 | 59.2 | Graduation | 67.6 | 77.8 | 77.4 |
| | Completion | 56.5 | 64.3 | 60.9 | Completion | 58.7 | 72.5 | 72.2 | Completion | 77.7 | 84.7 | 84.9 |
| | Dropout | 7.5 | 5.8 | 5.1 | Dropout | 6.8 | 6.2 | 6.5 | Dropout | 3.4 | 3.6 | 3.1 |
| | Migrant | | | | Hispanic/Latino | | | | Male | | | |
| | On Track | >95 | 78.5 | 79.1 | On Track | 78.9 | 77.8 | 77.5 | On Track | 77.5 | 80.3 | 78.4 |
| | Graduation | 28.6 | 65.9 | 65.6 | Graduation | 47.3 | 67.4 | 68.0 | Graduation | 49.4 | 70.1 | 67.6 |
| | Completion | 87.5 | 72.5 | 73.1 | Completion | 64.8 | 74.9 | 77.1 | Completion | 65.2 | 78.7 | 79.7 |
| | Dropout | 6.8 | 5.1 | 4.5 | Dropout | 5.4 | 5.3 | 4.1 | Dropout | 6.1 | 4.9 | 4.4 |
| | Talented and Gifted | | | | Multi-Racial | | | | | | | |
| | On Track | 81.4 | >95 | >95 | On Track | 91.2 | 83.0 | 81.5 | | | | |
| | Graduation | 86.4 | 93.2 | 92.0 | Graduation | 60.0 | 72.7 | 73.2 | | | | |
| | Completion | 95.3 | 96.9 | 96.1 | Completion | 86.7 | 79.4 | 85.4 | | | | |
| | Dropout | 0.0 | 0.6 | 0.7 | Dropout | 4.3 | 4.7 | 3.6 | | | | |

On-Track data are based on the 2015-16 school year; all other data are based on the 2014-15 school year.

*, <5, and >95 are 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 · Head Start Program at Reynolds Learning Academy (parenting teens program) | <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"> · 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. · Technology offered as an elective at Walt Morey Middle School. · Challenge Day · Academic Clubs and Opportunities · 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. | <ul style="list-style-type: none"> REYNOLDS HIGH · 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 and 15% of students enrolled in at least one AP course · Twenty dual-enrollment course offerings for 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) · 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 RHS REYNOLDS LEARNING ACADEMY · CRAIG Program - academic, arts, and cultural enrichment activities · Credit Recovery · 3D Printing and engineering elective · Volleyball, basketball and soccer athletics competing with East County high schools |

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 (CTE) Programs Reynolds High School · Early Childhood Education · Graphics/Integrated Media Woods Manufacturing · Metals Fabrication · Automotive Technology · Computer Science/Computer Information Systems · Hospitality/Culinary Arts Reynolds Learning Academy CTE Programs · The TRADES pre-apprenticeship program at Reynolds Learning Academy · Multnomah Youth Cooperative (environmental education) |

| EXTRACURRICULAR ACTIVITIES | Elementary Schools | Middle Schools | High Schools |
|----------------------------|---|---|--|
| | <p>Afterschool programs via SUN at: Alder, Davis, Fairview, Glenfair, Hartley, Margaret Scott, Salish 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 · Track | <ul style="list-style-type: none"> · Reynolds High School · OSAA Athletics and Activities · Drama Program · Band, Orchestra, Jazz Band and Choir · Clubs · Leadership · Associated Student Body Reynolds Learning Academy · CRAIG Program -academic, arts and cultural enrichment · Phoenix Program |

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

For more information, please visit <http://www.ode.state.or.us/search/page/?id=3742>

| | Tier 1 | Tier 2 | Tier 3 | |
|------------------------------|--------|--------|--------|---|
| Number of Elementary Schools | 0 | 0 | 5 | <p>Tier 1 Schools are formerly identified Priority, Priority S.I.G., Focus, or Other Title I Schools based on Oregon’s rating formula and ESEA Flexibility Waiver. These schools have demonstrated significant improvement since identification and are currently receiving technical assistance from ODE to support sustainability planning.</p> <p>Tier 2 Schools are formerly identified Priority, Priority S.I.G., Focus, or Other Title I Schools based on Oregon’s rating formula and ESEA Flexibility Waiver. These schools have demonstrated moderate improvement since identification and are currently receiving adaptive supports and monitoring from ODE.</p> <p>Tier 3 Schools are formerly identified Priority, Priority S.I.G., Focus, or Other Title I Schools based on Oregon’s rating formula and ESEA Flexibility Waiver. These schools have not made adequate improvement since identification and are currently receiving intensive interventions and monitoring from ODE.</p> |
| Number of Middle Schools | 0 | 0 | 0 | |
| Number of High Schools | 0 | 0 | 0 | |

Reynolds School District
Proposed Budget 2016-17
Capital and One-time Expenditures

| General Fund Fund 100 | Other Funds | TOTAL |
|--------------------------|----------------|-------|
|--------------------------|----------------|-------|

EXPENDITURES

| | | | |
|--------|-----------------------------------|---------|------------|
| Object | 420 Textbooks | 70,424 | 7,000 |
| | 480 Computer Hardware | 498,500 | 985,412 |
| | 520 Building Improvements | - | 19,971,153 |
| | 530 Improvements - Non Structural | 833,000 | 1,239,740 |
| | 540 Depreciable Equipment | 15,000 | 2,759,070 |
| | 550 Depreciable Technology | 20,000 | 497,636 |
| | 564 Bus Replacements | 777,000 | |
| | 590 Building Capital Improvements | 575,000 | 5,086,091 |

Total Expenditures by Fund

2,788,924

30,546,102

Grand Total Expenditures - All Funds

33,335,026

Reynolds School District #7
Elementary School Student–Teacher Ratio
July 1, 2016 to June 30, 2017

| School | Classroom | | Student-Teacher Ratio |
|--------------------------------------|--------------|--------------|-----------------------|
| | Teachers | Students | |
| Alder Elementary | 20.0 | 472 | 23.60 |
| Davis Elementary | 18.0 | 461 | 25.61 |
| Fairview Elementary | 15.0 | 382 | 25.47 |
| Glenfair Elementary | 22.0 | 570 | 25.91 |
| Hartley Elementary | 21.5 | 502 | 23.35 |
| Salish Ponds Elementary | 19.0 | 477 | 25.11 |
| Scott Elementary | 18.0 | 475 | 26.39 |
| Sweetbriar Elementary | 16.0 | 424 | 26.50 |
| Troutdale Elementary | 17.0 | 422 | 24.82 |
| Wilkes Elementary | 18.0 | 457 | 25.39 |
| Woodland Elementary | 18.0 | 477 | 26.50 |
| Total | 202.5 | 5,119 | |
| Average Student-Teacher Ratio | | | 25.33 |

The average student–teacher ratio for RSD **elementary** schools:



25.33 : 1



Reynolds School District #7
Secondary School Student-Teacher Ratio
July 1, 2016 to June 30, 2017

| School | Classroom Teachers | Students | Student-Teacher Ratio |
|--|--------------------|--------------|-----------------------|
| HB Lee Middle School | 26.5 | 785 | 29.62 |
| Reynolds Middle School | 28.0 | 925 | 33.04 |
| Walt Morey Middle School | 22.1 | 610 | 27.60 |
| Reynolds Learning Academy (East & West) | 13.8 | 242 | 17.54 |
| Reynolds High School (All Programs) | 87.5 | 2786 | 31.84 |
| Total | 177.9 | 5,348 | |
| Average Student-Teacher Ratio | | | 27.93 |

The average student-teacher ratio for RSD **secondary** schools:



27.93 : 1



**Reynolds School District
FTE Comparison - All Funds
July 1, 2016 to June 30, 2020**

| | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 |
|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Licensed | 616.00 | 687.79 | 671.70 | 583.00 | 563.90 | 564.18 | 587.83 |
| Classified | 369.00 | 547.01 | 555.04 | 539.00 | 479.06 | 441.69 | 413.17 |
| Administrators/Supervisors | 44.00 | 57.15 | 52.82 | 43.90 | 48.20 | 50.00 | 52.00 |
| TOTAL | 1,029.00 | 1,291.95 | 1,279.56 | 1,165.90 | 1,091.16 | 1,055.87 | 1,053.00 |

| | | | | | | | |
|--------------------|--------|--------|--------|--------|--------|--------|--------|
| Student Population | 10,409 | 10,506 | 10,511 | 10,800 | 10,591 | 10,770 | 10,735 |
|--------------------|--------|--------|--------|--------|--------|--------|--------|

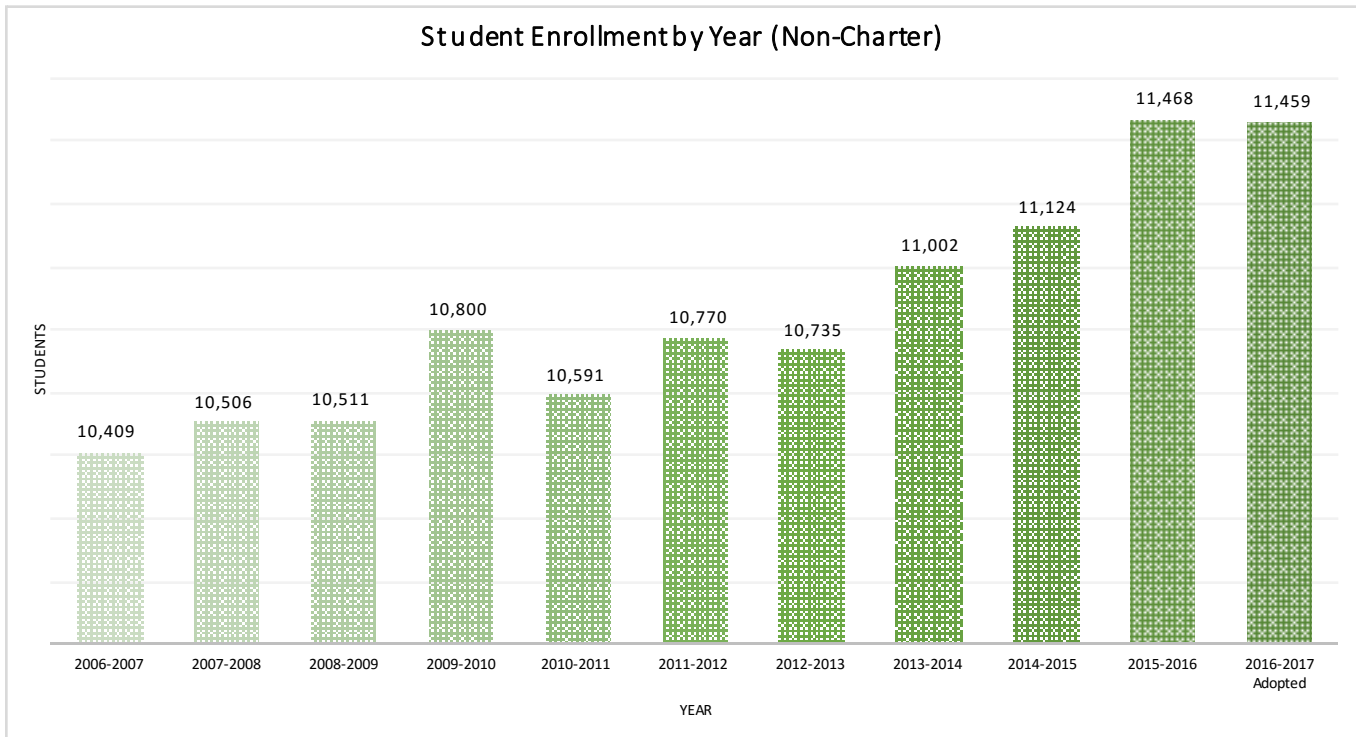
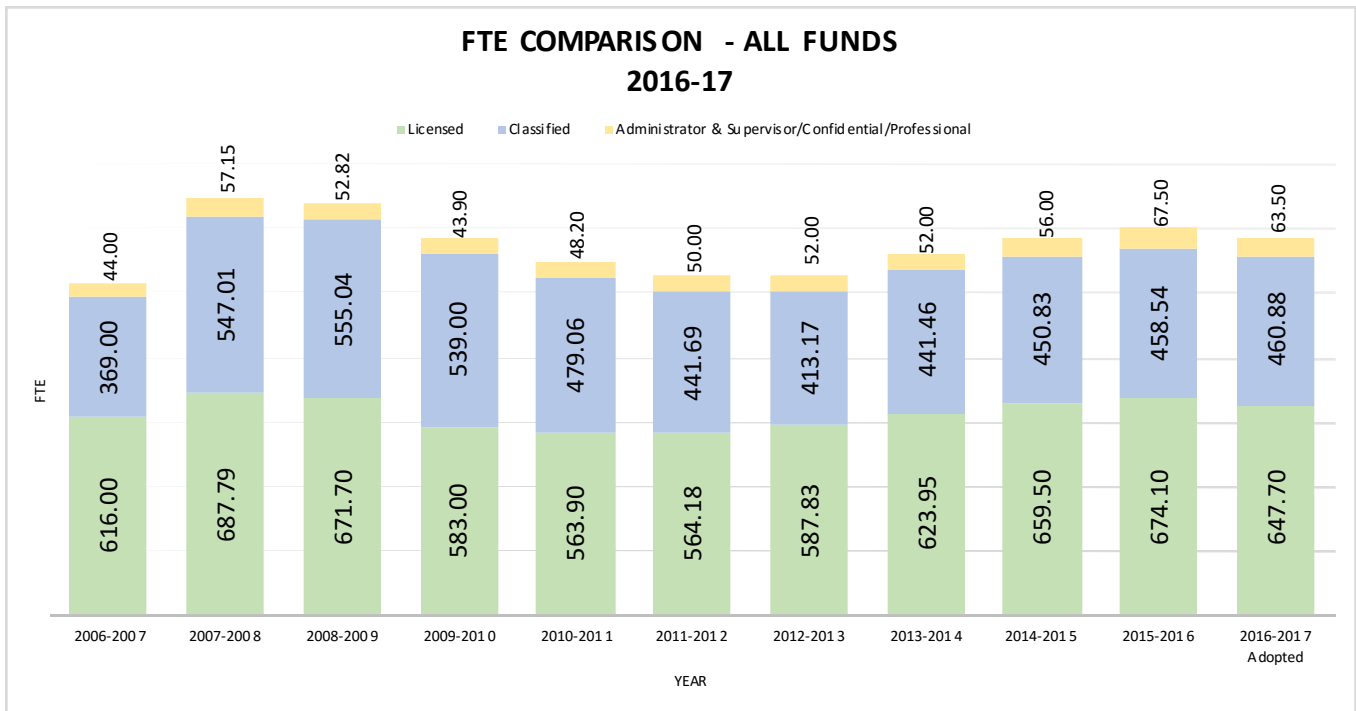
| | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 Adopted | 2017-2018 Projected | 2018-2019 Projected | 2019-2020 Projected |
|----------------------------|-----------------|-----------------|-----------------|----------------------|------------------------|------------------------|------------------------|
| Licensed | 623.95 | 659.50 | 674.10 | 647.70 | 649.70 | 654.70 | 657.70 |
| Classified | 441.46 | 450.83 | 458.54 | 460.88 | 460.88 | 460.88 | 460.88 |
| Administrators/Supervisors | 52.00 | 56.00 | 67.50 | 63.50 | 63.50 | 63.50 | 63.50 |
| TOTAL | 1,117.41 | 1,166.33 | 1,200.14 | 1,172.08 | 1,174.08 | 1,179.08 | 1,182.08 |

| | | | | | | | |
|--------------------|--------|--------|--------|--------|--------|--------|--------|
| Student Population | 11,002 | 11,124 | 11,468 | 11,459 | 11,573 | 11,689 | 11,806 |
|--------------------|--------|--------|--------|--------|--------|--------|--------|

Enrollment includes charter schools

The District's 2016-17 budget projection includes a decrease of 9 students from prior year and projected a 1% increase for the next three years.

In light of the reduction in enrollment, the 2016-17 budget reflects an overall decrease in expenditures and staffing. The District projected a slight increase in staffing to coincide with the 1% projected enrollment

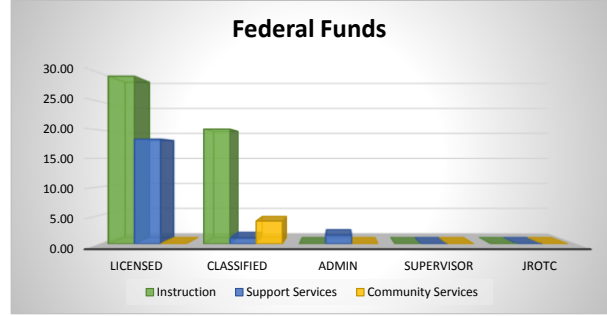
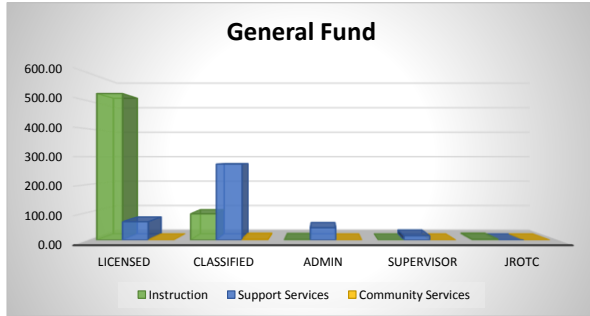




**Reynolds School District
FTE by Major Function and Fund Group
July 1, 2016 to June 30, 2017**

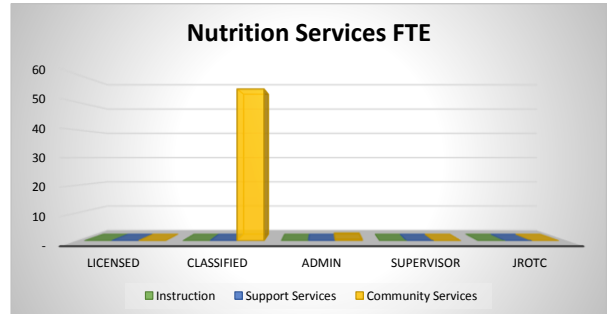
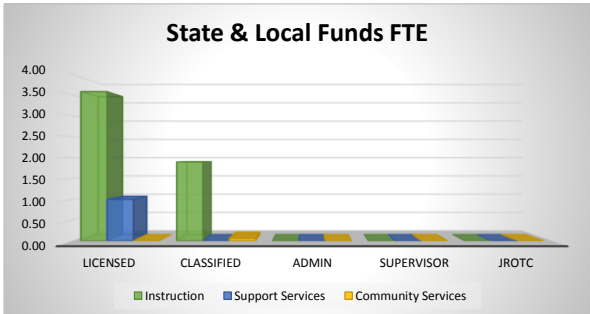
| General Fund | | | | | | |
|--------------------|---------------|---------------|--------------|--------------|-------------|----------------|
| Major Function | Licensed | Classified | Admin | Supervisor | JROTC | Total |
| Instruction | 526.27 | 94.22 | 1.75 | - | 3.00 | 625.24 |
| Support Services | 66.00 | 282.34 | 44.24 | 15.50 | - | 408.08 |
| Community Services | - | 2.50 | - | - | - | 2.50 |
| TOTAL | 592.27 | 379.06 | 45.99 | 15.50 | 3.00 | 1035.82 |

| Federal Funds | | | | | | |
|--------------------|--------------|--------------|-------------|------------|----------|--------------|
| Major Function | Licensed | Classified | Admin | Supervisor | JROTC | Total |
| Instruction | 29.46 | 20.15 | - | - | - | 49.61 |
| Support Services | 18.40 | 1.00 | 1.50 | - | - | 20.90 |
| Community Services | - | 4.00 | - | - | - | 4.00 |
| TOTAL | 47.86 | 25.15 | 1.50 | - | - | 74.51 |

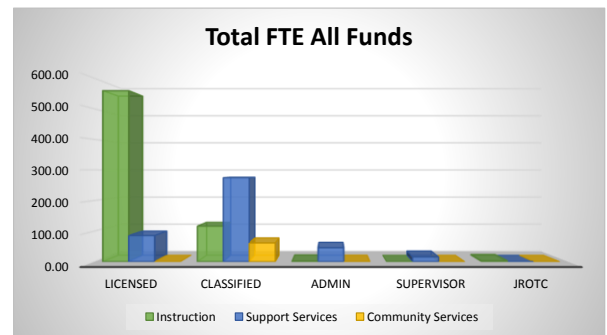


| State & Local Programs | | | | | | |
|------------------------|-------------|-------------|----------|------------|----------|-------------|
| Major Function | Licensed | Classified | Admin | Supervisor | JROTC | Total |
| Instruction | 3.58 | 1.90 | - | - | - | 5.48 |
| Support Services | 1.00 | - | - | - | - | 1.00 |
| Community Services | - | 0.06 | - | - | - | 0.06 |
| TOTAL | 4.58 | 1.96 | - | - | - | 6.54 |

| Nutrition Services | | | | | | |
|--------------------|----------|--------------|-------------|------------|----------|--------------|
| Major Function | Licensed | Classified | Admin | Supervisor | JROTC | Total |
| Instruction | - | - | - | - | - | - |
| Support Services | - | - | - | - | - | - |
| Community Services | - | 54.69 | 0.52 | - | - | 55.21 |
| TOTAL | - | 54.69 | 0.52 | - | - | 55.21 |



| Total FTE All Funds | | | | | | |
|---------------------|---------------|---------------|--------------|--------------|-------------|----------------|
| | Licensed | Classified | Admin | Supervisor | JROTC | Total |
| Instruction | 559.31 | 116.27 | 1.75 | 0.00 | 3.00 | 680.33 |
| Support Services | 85.40 | 283.34 | 45.74 | 15.50 | 0.00 | 429.98 |
| Community Services | - | 61.25 | 0.52 | - | - | 61.77 |
| Total | 644.71 | 460.86 | 48.01 | 15.50 | 3.00 | 1172.08 |



Reynolds School District No.7

2016-2017 Salary Schedule

2% increase over previous year

| Step | BA | BA+20 | BA+40 | BA+60 MA | BA+90 MA+24 | BA+120 MA+45 |
|-----------|--------|--------|--------|-------------|----------------|-----------------|
| 0 | 40,636 | 41,807 | 42,743 | 45,429 | 47,061 | 48,198 |
| 1 | 42,353 | 43,609 | 44,547 | 47,451 | 49,106 | 50,306 |
| 2 | 44,089 | 45,428 | 46,379 | 49,497 | 51,172 | 52,435 |
| 3 | 45,904 | 47,335 | 48,288 | 51,641 | 53,332 | 54,660 |
| 4 | 47,686 | 49,198 | 50,166 | 53,738 | 55,448 | 56,847 |
| 5 | 49,493 | 51,099 | 52,067 | 55,875 | 57,601 | 59,068 |
| 6 | 51,305 | 52,999 | 53,973 | 58,009 | 59,758 | 61,297 |
| 7 | 53,145 | 54,937 | 55,914 | 60,185 | 61,950 | 63,553 |
| 8 | 55,026 | 56,892 | 57,878 | 62,383 | 64,164 | 65,843 |
| 9 | 56,803 | 58,865 | 59,866 | 64,606 | 66,416 | 68,156 |
| 10 | | 60,237 | 62,912 | 66,857 | 68,682 | 70,502 |
| 11 | | | 64,378 | 69,106 | 70,956 | 72,841 |
| 12 | | | | 71,423 | 73,308 | 75,263 |
| 13 | | | | 73,087 | 75,747 | 77,694 |
| 14 | | | | | | 79,504 |

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

**Reynolds School District
2016-2017 Classified Salary Schedule**

| Step | Level I | | | Level II | | | Level III | | | Mechanic | | |
|------|---------|-------|-------|----------|-------|-------|-----------|-------|-------|----------|---------|----------|
| | A | B | C | A | B | C | A | B | C | MECHI | MECH II | MECH III |
| 25 | 17.53 | 18.88 | 20.25 | 20.72 | 21.50 | 23.15 | 23.60 | 24.64 | 27.04 | 23.87 | 25.81 | 28.19 |
| 20 | 17.28 | 18.63 | 20.00 | 20.47 | 21.25 | 22.90 | 23.35 | 24.39 | 26.79 | 23.62 | 25.56 | 27.94 |
| 15 | 16.78 | 18.13 | 19.50 | 19.97 | 20.75 | 22.40 | 22.85 | 23.89 | 26.29 | 23.12 | 25.06 | 27.44 |
| | | | | | | | | | | | | |
| 10 | 16.53 | 17.88 | 19.25 | 19.72 | 20.50 | 22.15 | 22.60 | 23.64 | 26.04 | 22.87 | 24.81 | 27.19 |
| 9 | 15.97 | 17.28 | 18.60 | 19.05 | 19.82 | 21.40 | 21.84 | 22.84 | 25.16 | 22.10 | 23.97 | 26.28 |
| 8 | 15.43 | 16.69 | 17.97 | 18.41 | 19.15 | 20.67 | 21.10 | 22.07 | 24.31 | 21.35 | 23.16 | 25.39 |
| 7 | 14.91 | 16.12 | 17.36 | 17.79 | 18.49 | 19.97 | 20.39 | 20.90 | 23.48 | 20.23 | 22.37 | 24.53 |
| 6 | 14.33 | 15.56 | 16.68 | 17.09 | 17.72 | 19.23 | 19.56 | 20.45 | 22.60 | 19.91 | 21.50 | 23.57 |
| 5 | 13.76 | 14.87 | 16.08 | 16.53 | 17.06 | 18.50 | 18.85 | 19.65 | 22.02 | 19.18 | 20.72 | 22.72 |
| 4 | 12.98 | 14.37 | 15.45 | 15.84 | 16.46 | 17.79 | 18.06 | 18.94 | 20.89 | 18.45 | 19.87 | 21.77 |
| 3 | 12.51 | 13.83 | 14.88 | 15.24 | 15.78 | 17.10 | 17.37 | 18.17 | 20.09 | 17.75 | 19.05 | 20.87 |
| 2 | 11.76 | 13.25 | 14.31 | 14.66 | 15.22 | 16.50 | 16.73 | 17.51 | 19.35 | 17.17 | 18.29 | 20.05 |
| 1 | 11.59 | 12.74 | 13.76 | 14.05 | 14.60 | 15.82 | 16.08 | 16.79 | 18.45 | 16.48 | 17.60 | 19.30 |

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

Received by

MAY 09 2016

Business Services
Reynolds School District #7

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 0416-30

A copy of which is hereto attached, was
published in the entire issue of said
newspaper for 2 successive and
consecutive weeks in the following issues:

4/15 - 4/19/2016

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, 2016 to June 30, 2017 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 5th 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 5, 2016 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 Voice: 503-661-7200
1204 NE 201st Ave. Fax: 503-667-6932
Fairview, OR 97024

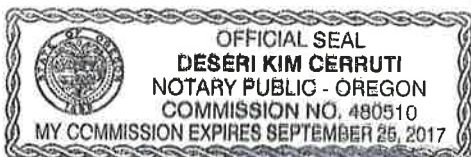
OL0416-30
4/15, 4/19/2016

Don Atwell
Don Atwell

Subscribed and sworn to before me this

3 Day of May, 2016

Deseri Kim Cerruti
Deseri Kim Cerruti - Notary Public for Oregon
Commission Expires September 25, 2017



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 0616-04

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

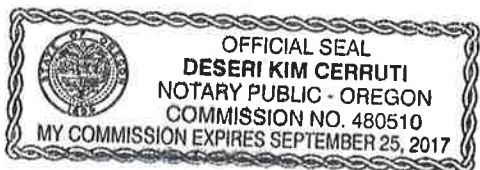
6/3/2016

Don Atwell
 Don Atwell

Subscribed and sworn to before me this

10 Day of June, 2016

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 2016-2017**
 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.

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.

Making Address of District: **1204 NE 201st Ave.** City: **Fairview** OR: **97024** Date: **06/30/2016**
 County Name: **Multnomah** State: **OR** Zip: **97024** City: **Fairview** Contact Person Email: **hls@rwd.net**
 Contact Person: **Cynthia La** Title: **Director of Finance** Daytime Telephone: **503 661 7200 x3253** Contact Person Email: **hls@rwd.net**

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

PART I: TOTAL PROPERTY TAX LEVY

| | Subject to Education Limits Rate-or-Dollar Amount | Excluded from Measure 5 Limits Amount of Levy |
|--|---|---|
| 1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) | 1 4.4826 | |
| 2. Local option operating tax | 2 | |
| 3. Local option capital project tax | 3 | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 | 4a. | \$4,766,750 |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 | 4b. | \$3,988,650 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) | 4c. | \$8,776,400 |

PART II: RATE LIMIT CERTIFICATION

| | | |
|---|---|--------|
| 5. Permanent rate limit in dollars and cents per \$1,000 | 5 | 4.4826 |
| 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 |
|--|--|-----------------------|-----------------------------|--|
| | | | | |
| | | | | |
| | | | | |

180-904-0715-4 (Rev. 12-15) (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.

OL0616-04
 6/3/2016

Received by

JUN 16 2016

Business Services
 Reynolds School District #7

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 Gresham, Oregon 97030
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AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, S

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 193.0 and 193.020, that

OL Nelle-03

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

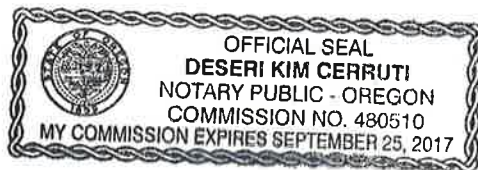
6/3/2016

Don Atwell
 Don Atwell

Subscribed and sworn to before me this

10 Day of June, 2016

Deseri Kim Cerruti
 Deseri Kim Cerruti - Notary Public for Oregon
 Commission Expires September 25, 2017



REYNOLDS SCHOOL DISTRICT #7
FORM ED-1 NOTICE OF BUDGET HEARING

A public meeting of the Reynolds School District #7 will be held on June 8, 2016 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, 2016 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 between the hours of 8:00 a.m. and 4:00 p.m., or online at <http://www.reynolds.k12.or.us/district/finance-department>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Cynthia Le Telephone: 503 661 7200 x3253 Email: hle@rsd7.net

| TOTAL OF ALL FUNDS | Actual Amount Last Year 2014 - 15 | Adopted Budget This Year 2015 - 16 | Approved Budget Next Year 2016 - 17 |
|--|--------------------------------------|---------------------------------------|--|
| Beginning Fund Balance | \$19,671,596 | \$146,197,840 | \$148,399,776 |
| Current Year Property Taxes, other than Local Option Taxes | 30,076,715 | 31,813,550 | 31,279,090 |
| Current Year Local Option Property Taxes | 0 | 0 | 0 |
| Other Revenue from Local Sources | 10,520,990 | 12,000,674 | 12,243,710 |
| Revenue from Intermediate Sources | 2,533,488 | 2,849,276 | 5,082,344 |
| Revenue from State Sources | 83,521,907 | 91,834,269 | 91,199,475 |
| Revenue from Federal Sources | 14,460,075 | 17,766,667 | 14,529,738 |
| Interfund Transfers | 2,104,038 | 1,785,538 | 2,004,938 |
| All Other Budget Resources | | | 6,000,000 |
| Total Resources | \$162,888,809 | \$304,347,814 | \$310,709,071 |

| TOTAL OF ALL FUNDS | Actual Amount Last Year 2014 - 15 | Adopted Budget This Year 2015 - 16 | Approved Budget Next Year 2016 - 17 |
|---|--------------------------------------|---------------------------------------|--|
| Salaries | \$64,977,280 | 70,930,923 | \$70,398,321 |
| Other Associated Payroll Costs | 33,850,986 | 33,665,325 | 35,010,300 |
| Purchased Services | 18,360,340 | 22,409,323 | 32,987,936 |
| Supplies & Materials | 7,828,852 | 10,880,755 | 8,646,804 |
| Capital Outlay | 3,338,390 | 43,612,655 | 31,773,690 |
| Other Objects (except debt service & interfund transfers) | 1,280,723 | 1,691,894 | 2,496,185 |
| Debt Service* | 15,113,587 | 17,165,887 | 17,880,637 |
| Interfund Transfers* | 2,104,038 | 1,785,538 | 1,319,938 |
| Operating Contingency | | | 95,747,366 |
| Unappropriated Ending Fund Balance & Reserves | 16,038,612 | 6,658,148 | 6,710,524 |
| Total Requirements | \$162,888,809 | \$304,347,814 | \$310,709,071 |

| TOTAL OF ALL FUNDS | Actual Amount Last Year 2014 - 15 | Adopted Budget This Year 2015 - 16 | Approved Budget Next Year 2016 - 17 |
|--|--------------------------------------|---------------------------------------|--|
| 1000 Instruction | \$76,154,715 | \$82,376,830 | \$81,011,338 |
| FTE | 700.34 | 715.324 | 680.3189 |
| 2000 Support Services | 46,932,202 | 53,773,618 | 55,632,423 |
| FTE | 410.8 | 427.8909 | 421.3395 |
| 3000 Enterprise & Community Service | 6,544,855 | 7,326,139 | 8,074,366 |
| FTE | 54.28 | 56.89 | 61.765 |
| 4000 Facility Acquisition & Construction | 1,000 | 39,514,287 | 36,575,089 |
| FTE | | | |
| 5000 Other Uses | | | |
| 5100 Debt Service* | 15,113,588 | 17,165,888 | 17,880,637 |
| 5200 Interfund Transfers* | 2,104,038 | 1,785,538 | 1,319,938 |
| 6000 Contingency | | | 84,927,366 |
| 7000 Unappropriated Ending Fund Balance | 16,038,612 | 7,478,148 | 6,710,524 |
| Total Requirements | \$162,888,809 | \$304,347,814 | \$310,709,071 |
| Total FTE | 1165.4 | 1200.1049 | 1163.4234 |

* 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 | | | |

| LONG TERM DEBT | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
|--------------------------|--------------------------------------|---|
| General Obligation Bonds | \$8,775,400 | |
| Other Bonds | \$7,340,489 | |
| Other Borrowings | \$7,642,438 | |
| Total | \$23,758,327 | |

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

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6/3/2016

Received by

JUN 16 2016

Business Services
 Reynolds School District #7



May 12, 2016

Reynolds School District 2016-2017 Budget Committee meeting continued on Thursday, May 12, 2016, at Reynolds High School, 1698 SW Cherry Park Road, Troutdale, OR.

Budget Committee Chair Meredith Cawood reconvened the 2016-17 Budget Committee Meeting at 6:04pm.

Roll Call

Diego Hernandez, Scott Harden, Diane Whitehead, Matt Craven, Stevie Chao, Catherine Nicewood, Dane Nickerson, Meredith Cawood, Joe Teeny, September Price, John Lindenthal, Sara Garcia Gonzalez, Frank Caropelo, Linda Florence, Rachel Hopper, Cynthia Le and Board Secretary Connie Philibert.

Action Items – Prior Meeting Minutes

Committee members reviewed the May 5, 2016 Budget Committee Meeting Minutes. Dane Nickerson moves to approve the minutes, as presented. Stevie Chao seconds. Budget Committee votes and unanimously approve with 12 ayes and 0 nays.

Old Business

Clarifications from Superintendent Florence since budget message delivered at May 5, 2016 Budget Meeting:

- 2016-17 Projected revenues tied to student enrollment, based on the budgeted 15-16 ending fund balance.
- We cut 15-16 spending as much as we could to cover revenue impact due to lower student enrollment.
- Flat enrollment for 16-17 projection.
 - Second year of State Budget Funding for education until next biennium.
 - 2% increase in funding over 15-16 per student funding
 - did not cover contracted labor costs increases
- Process for arriving at proposed cuts:
 - Cabinet – reviewed needed cuts to align to projected revenues with flat enrollment
 - Building principals enlisted to review their enrollment and offer up cuts in fte
 - Changes were implemented included: beginning fund balance projected, full school year, contract pay adjustments and 5% unappropriated ending fund balance.
- Music Programs at Middle Schools
 - Did not want to cut any programs.
 - Music staff called upon this week to reduce non-staff music expenditures and they were able to restore a .5fte at HB Lee Middle School and Walt Morey Middle School.
 - HB Lee will have choir and Band
 - Walt Morey Middle School will have choir sections
- Kindergarten EA Support
 - At the May 11, 2016 Board Meeting, the board authorized a one-time spending from the unappropriated ending fund balance to restore 30 days of Kinder EA's in all Kinder classrooms and 1 EA in each Elementary School (11 total) to support student behavior needs.

- Math Curriculum
 - Board approved one-time spending from unappropriated ending fund balance to purchase K-10 Math Curriculum and professional development
- Restorative Justice Position
 - Carryover from Title budget
 - Maintain Restorative Justice position at Hartley and Alder elementary
- Technology TOSA
 - Reduction in Curriculum and Instruction supplies and subs
 - Establish funding for .5 FTE Technology TOSA
- Reynolds Middle School – Teacher/Student Ratio
 - Reduced budget
 - Establish funding for 1.5 FTE for core curriculum and maintain block scheduling
- Four Corners Administrator Clarification
 - Administrator will be on site
 - Administrator FTE vacancy on July 1 will be filled by an administrator from district admin office, in which the district admin administrator position is cut.
- Chair asked if the budget document loaded on the district laptop would be updated to include the list of items.
 - The handout is provided and can be uploaded online
- Joe Teeny comments that he appreciates administration for hearing the community and responding quickly.
- Scott Harden comments that he appreciates them restoring programs and suggest that total costs be added to the list of cut items outlined in the proposed budget, so they know how much money they need to look for.
- Diego asked Administration to share in the process in more detail on the approach of talking to principals and deadlines and when they start to finalize enrollment projection.
 - Rachel notes that enrollment projections are completed in December each year, for next year
 - Each principal is asked to participate.
 - Identify expenditures in current year and projection for next year
 - Principals provide Attendance information, not ADMr
 - Adjustments from information they receive from principals, ELD, Special education – apply factoring to reduce numbers based on mobility or factors of those buildings, as well as estimates of students transferring or attending charters.
 - January-February begins internal work on budget document. Building principals asked to review and provide feedback based on how it would look in their building. After October enrollment highpoint and lowpoint of attendance in December.
 - State Revenue projections received later than normal, end of first week of March.
 - Typically, State revenue with tax payments and state revenue projections in February. Per student revenue was late.
 - She received that projection while process is underway and building principals were putting together proposed budget.
 - Once identified requests from buildings and try to identify against revenues.
 - Revenues is not keeping pace with expenditures, especially at a 2% increase.
 - Re-evaluate fixed costs and consumables.
 - Cabinet reviewed and looked at where cutbacks could be made and then brought back to the principal to review.
 - Asked principals in March to re-evaluate the projected enrollment and identify minimum fte needed to open in fall and provide feedback on areas of cuts

- At district level, review and reconcile to proposed budget
 - Keeping ending fund balance from this year
 - Full-year of school
 - Honor commitments for labor contracts
 - 5% unappropriated ending fund balance
- keeping running track of items removed, going back and assigning cost to list.
- Diego asked if principal's were provided criteria for ELL and Special Education. Rachel shared criteria she used to determine ELL and Special Education.
 - Principal's provided enrollment based on attendance and not ADMr or weighted.
- Diego asked if in late March they provided an updated enrollment report
 - Reviewed the same report from December and were asked to provide updates
 - Not a new report issued
- Diego asked how it was communicated if there was an adjustment to enrollment
 - There was very little
 - Looking at the roll-up of students, like grade 5 to 6.
- Matt Craven appreciates that some programs were restored. Increased expenditures in supplies and materials, total \$340K. When we are looking for every dollar to restore programs or staff, at what point do we look at those dollars and look at how to get those dollars back into the classroom? Purchased Services increases in 11 areas, \$1.3M, largest under restrictive programs. With early childhood program going through David Douglas School District, what was included. Was transportation included, because transportation costs went up. Did we look at other districts to take this on or did we look at other possible lower cost services. Maintenance agreement at \$46K, seems high costs. Are we using procurement to get the lowest possible costs? Seems a lot of extra money being spent this year from last year and we want to know that we have done all we could to get the dollars saved and back into the classrooms. Concerns that there is possible dollars in those categories that meet our goals and objectives, and can put dollars back in the classroom.
 - Rachel outlines that Restricted Programs falls under special education, for outside placement to provide needs for students that can't be supplied by the district.
 - One of those contracts is for Early Childhood Evaluation services. By contracting out this service, the district saved \$200K this year. This evaluation program is different than Head Start. That is one of the main reasons for increase to that account.
 - David Douglas is identified by the State for this service.
 - Transportation cost increase is special education. Drivers, equipment and cab services is a contracted service. Based on student population.
 - Procurement practices – we following the guidelines and are mindful of cost implications.
 - Due to changes in labor requirements, leave accrual rules, the district will be contracting out Sub Services. Removing personnel costs and increase contract/purchased services.
 - Timecards would be used for professional development
- Matt noted that we didn't cover the supplies. Significant increase in facilities and
 - Supplies budget this year doesn't cover costs needed.
 - HVAC replacement filters increase to budget, but needed for maintenance to avoid higher costs later down the road
- John refers back to superintendent message and the teacher/student ratio and asked why Reynolds Middle School does not meet that ratio.
 - Rachel notes that they were provided an update sheet today.
 - John notes it doesn't prove.

- Rachel asked Frank to discuss the ratio for the block schedules at LMS and WMMS, and Reynolds middle school was added in.
 - Frank notes that Reynolds Middle was asked to provide minimal needs.
- John asked if other districts are looking at this model, if other middle schools are doing it
 - Rachel notes that they were asked to provide what they would minimally need.
 - John asked about balance and equity – doesn't make sense to balance across three schools
 - Frank noted that based on the block schedules, if fte were rebalanced, it would affect their block schedule. Idea was to maintain current schedules at middle schools.
- Matt outlines that by rebalancing the classrooms and increasing this student/teacher ratio, they are losing the one-on-one attention by the teachers.
- Sara Garcia Gonzalez comments that if the Reynolds School District is following the community mission, vision and values. Changes will impact but still need to work long-term.
- Diego wanted to review the purchase services Charter School with an increase of \$800K
 - This is a pass-through account for the charter schools
 - Increase in student enrollment at charter schools and decrease within district
 - To cover costs for services, ELL and special education, expenditures are paid by reducing the pass-through percentage dollars
- Dane outlines that there will be time to review each of the accounts. Felt they went off track and suggests hearing public comment and continuing forward.

Public Comment

- Evan Selby – REA, Teacher
 - Labor costs impact on budget
 - Cost of Living .3% increase this year, 2015 rose 1.1%; actually 6% increase in rent and 5.2% medical increase
 - COLA received in latest bargaining, REA made succession during times of financial hardship.
 - Reviewed past COLA and pay cuts over past years
 - Ending fund balance of \$12M, would have received 2% increase in 2013.
 - Current contract negotiations outlined that the district had money set aside to pay for the increase and this shouldn't be focused on expenditures of labor costs, director of finance was present. Not COLA or increase of salaries that are impacting.
- Paul Cameron – Teacher
 - Wrote argument for block schedule at Reynolds Middle School
 - Will share the positive impact of a block schedule
 - Allows opportunity for 87 minute schedules, versus 47 minutes.
 - Allows teachers to attend classroom visits
 - More communication with parents
 - Fully implement reading requirements for IRLA testing and establish goals for next steps.
 - Closing the achievement gap.
- Emily Barron – Teacher
 - In building sub building concerns
 - District is moving teachers that have been cut into sub positions at the same pay as a teacher.
 - Doesn't understand why we are cutting teacher fte and bringing them in as subs with same pay, no cost savings.
 - What line item reflects costs in purchased services
 - Urge the budget committee not to approve the budget until more information is provided.

- Angela DePasquale – teacher
 - Wanted to know how and when the parents were notified of the budget shortfall and if it was provided in language they could understand. Looking for equity.
 - Asked why the superintendent received an 8.6% pay increase and would like to see evidence
 - Proficiency literacy goals set for grade 3 and ask why it is not focused on students in high school. Students entering high school with up to 7 years deficiency in reading. High school has lost reading teacher over years. Currently 2
 - Budget issues plague district.
 - Director of Finance overproject enrollment in 2015-16 school year.
 - How can the loss of 154 students cause the district to go into such a financial crisis.
 - Why are other districts not facing same issues.
 - Grants need to be progressively pursued.
 - Oregon is always hit harder in economic hardships.
- Teresa Brandt – Teacher
 - Frustrated at lack of communication on the budget
 - Administration new in September
 - Reynolds high school was once a block schedule module that worked for students and teachers.
 - Current 7-period class schedule has students rushed
 - Reynolds only budget crisis
 - High School losing 2 FTE
 - How are they meeting literacy framework goals by eliminating the teachers that provide the support and instruction to the students.
 - Asked the budget committee to not approve the budget this evening.
- Emily Crum – REA President/Teacher
 - Budget process frustration
 - Feels the district needs to improve on the feedback from staff and community
 - Transparency would be informing the parents of current programs
 - Urge the budget committee to review in detail the budget proposed
 - Feels that other districts are facing the same predicaments, are not in budget crisis.
 - Priority should be in supporting the students.
- Lindsay Barden - student
 - Walt Morey Middle School student
 - Does not want them to cut sports
 - Parents wear t-shirts and supports students at events
 - Taking track away from over 100 students and over 50 students in basketball
 - Club sports are expensive
 - Kids playing school sports are motivated to get better grades and better attendance
 - Social – get to know more students in school
 - Exercise – healthier than video games
- Alejandra Barragan – Teacher/Community Member/Alumni
 - Has been frustrated with school district and returned to the district to see how to see change of the district reaching out to families
 - Concern about district communication with stakeholders, parents, communities
 - Documentation translated to Spanish should be normal
 - Family utilize one email
 - Email in prior year from other district notifying them about community forums on input of budget

- Encourages district to reach out to the community and listen to their input on areas that are important to the community.
- Diane Baulby – Teacher
 - Middle school teacher and coach
 - Cut sports at middle school level does not prepare the students for high school sports
 - Exposing them at middle school is better for students
 - Athletes learn to balance academics with sports
 - Most students kept academics high, closing that achievement gap
 - Playing sports gives students the ability to gain confidence and stay healthy
 - It is not equitable to pull sports from students, sports fill the afterschool activity and is a great way to communicate in all cultures.
- Joyce Rosenau – Teacher/Community Member
 - Spent time reviewing the budget and frustrated when trying to review budget
 - 674.1 fte licensed staff. OEA states that we have 666.4 fte
 - next year going to 644 fte. Only 29.5 fte on the cut list, if possible to bring back.
 - 210.01 fte on prior year budget, wants to know what the 1/100 of an fte does
 - talk about teacher raises affecting the budget, and if we need to cut teachers next year
 - There is 1 to 10 administrator to teacher ratio in this district.
- Amber Burne – Teacher
 - Speaking on behalf of Chris Pierce, Teacher
 - Integrate technology into teaching has been the instruction
 - Technology TOSA positions at risk
 - If we are serious about technology in our classrooms for the teachers, we need action.
 - Teachers need the training on the technology equipment
 - Keep technology TOSAs in the budget
- Eve Thompson – Teacher
 - Speaking on behalf of Tammy Sykes, Teacher
 - Concerns about this budget - “oh no, not again”
 - Concerned about the district and the management of funds
 - Increase in purchased services of \$3.1M
 - Primary Programs increase of \$513K in 2015-16
 - There are no explanations on these costs
 - Asks the committee to request additional information
- Sara Garcia Gonzalez – Community member/Budget Committee Member
 - Submitted written public testimony, but has requested to speak
 - Wondering if the Reynolds school district will change directions to support the mission and vision, each and every student
 - Asks the school board members to collect more data on how the technology, supplies and other support is being paid in all the schools.
 - There is an inequity of distribution in this
 - Community engagement needed
 - Why the district is not providing the services needed when collecting dollars from the state and federal government
 - How the value is given to schools when there is high number of students in class.
 - Teachers are dealing with so many students that have discipline, need to concentrate on instruction.
 - 58% graduation rate and high number of dropouts. Need to work harder on this.

- She is budget committee member, but has no power. Power to change is board and superintendent.

Budget Document Review – Rachel Hopper

- review report of fund by location document
- being published on boardbook currently
- All funds by location 16-17 proposed
- 13-14 actuals, 14-15 actuals, current 15-16 on report
- Arthur Academy
 - 1251 – less restrictive is special education services assigned to that school
 - purchased services – lower, decreasing actual pass-through dollars
 - speech path and psychology assigned to the charter by the district for special education services.
- MLA
 - \$6.3M budget
 - staff assigned to charter, less restrictive, speech path services assigned to school
 - pass-through increase of current budget, adding middle school and rolling up additional grade in 16-17.
 - Recovered service costs are deducted from pass-through dollars.
- Dane notes that the purchased services are pass-through dollars and other items are services we provide
 - Confirmed
- ACE Charter School
 - No budget for 16-17, as ACE will be ending on June 30, 2016.
- KNOVA Charter School
 - \$3M budget
 - Special Education services
 - English Language Learner Instruction services outlined in account 1291
 - Decrease the number students in 15-16
 - Increase in 16-17, as they begin to return middle school
 - Purchased service is pass through dollars based on KNOVA projections
- St Therese – Private School
 - Title funding school
 - \$6,920 – purchased services
- Portland Lutheran – Title
 - \$2,537 budget – pass through dollars in purchased services
- Four Corners Program Elementary
 - \$2M budget
 - Primary programs
 - General ed essential teachers. Identified salary types
 - Special education functions – restrictive services, health, pysch, speech path, other IDEA grant funds
 - General fund
 - Contract with Trillium through purchased services – 1220 restrictive programs
 - Previously budgeted in IDEA grant – increase of \$600K
 - Contract services is running through the general fund, versus IDEA
 - Realignment by student services to run more programs through general fund as grant programs are changing
 - Positive Behavior support at each of the buildings
 - Supplies

- Health services
 - Building administration 2410 – administrator and clerical services at building
 - Facilities Upkeep and supplies
 - Building fixed costs – utility costs for buildings
 - IDEA funding – change in this allocation based on proposed budget by student services
 - Nutrition fund – hot meals at Four Corners
 - Meredith asked where the dollars for the contracted Trillium Services are in last years budget if put in general fund this year?
 - It will show up under 041 - administration level and not by location
- Woodland Elementary
 - Budget \$4.8M proposed
 - General Fund
 - FTE outlined under primary programs
 - Lifeskills and functional living skills, under 1200 – Student Services
 - English Language Learners – ELD and Kinder Fte
 - Guidance Services under counselor
 - Positive behavior services
 - Media Assistants at Elementary – classified under 2220
 - 2240 instructional staff development – principals identify professional development
 - building administration 2410
 - one administrator and 3.3 fte office support
 - custodian
 - transportation – small amount projected field trips
 - Title I funding services under 201 & 202
 - Improvement of instructional services, supplies
 - Services funded under IDEA – staff
 - Student Body Funds/ASB – 260 & 261, projected guess at what they will be collecting in those funds for following year.
 - Nutrition services
 - 415 – Secured Vestibule work
 - Diego classified salary under nutrition services shows decrease in fte, but increase in costs.
 - Rolled up. Funding positions on timecards from nutrition office level. Christy is working on that realignment for next year. She will get an answer
- Salish Ponds Elementary
 - General fund – licensed, classified fte
 - Substitutes in purchased services
 - Lifeskills class – function 1224 and 1250
 - English Language Learner Instruction
 - Guidance Counselor
 - Behavior Support
 - Health Services
 - Psych and Speech Path under special education
 - Media assistant
 - Small professional development
 - Building administration
 - 2 custodians
 - utility services costs
 - transportation for field trips

- Title 1 – some funding, 1.05ft
 - Based on 8 hours a day
 - Odd number if 6 hours a day staff
- Instruction Services
- IDEA fte – less restrictive programs
- Recipient PEAK – PE Grant – covers fte for PE at Salish ponds
- Nutrition services – fte
- Secured vestibule work for 16-17 estimate
- Fairview Elementary
 - Primary Programs and ELL services show fte for licensed staff
 - Less restrictive, school psych and speech
 - Guidance counselor
 - Behavior support
 - Media assistant
 - Small budget for professional development
 - PEAK Grant – for pe services
 - Building administration – 1 principal 3.1 fte classified
 - 2 custodians
 - Utility costs
 - Transportation field trip
 - Title programs – partial fte and instructional services
 - Tracking student body fund
 - Nutrition services – 2.9 fte
 - 415- construction bond – replacement of Fairview Elementary
 - Diane confirmed that subs can be found in purchased services.
 - Confirm
 - Diego asked if there is a new person in Title and that is why there is a decrease in salary
 - Frank noted that there is a Salary equalization at district level, buildings only show allocation at the building.
- Glenfair Elementary
 - General Fund budget carrying licensed teachers, classified and English Language Learner instruction in 1250
 - 1.0 guidance counselor
 - Behavior support
 - Health Services
 - Special Education – speech path
 - Media Assistant
 - Small budget for staff development
 - Assistant principal at Glenfair and building principal and 3.7 fte
 - 2 custodians
 - Utilities
 - Transportation field trip costs
 - Title fund – 3.4 fte
 - Instructions services, staff development and other community services
 - School Improvement fund
 - Small grants funds
 - Lowes money for computers
 - Track student body funding

- Multnomah county .5 social worker housed at Glenfair
- PEAK grant for PE
- 2.75 fte nutrition services
- 415 – secured vestibule work at Glenfair for summer 2017
- Stevie looking proposed budget at \$4.8M. For true picture, we would decrease the capital projects fund.
 - Confirmed
- Stevie looking at Woodland compared to Glenfair and both have similar budgets when there is less students at Woodland.
 - Rachel noted that Woodland houses additional student services
 - Michelle notes that there is a regular resource classroom in each elementary that have 1 licensed fte and 2 classified EAs.
 - Woodland houses district wide student services programs
 - 2 lifeskills classrooms
 - 1 functional lifeskill class – medically fragile students
- Stevie noted that looking at it from this level was discerning.
- Diego asked for the Tech TOSA, where would he see that fte?
 - At the administration level
- Diego asked if there is a restorative justice support at this school
 - Inside the licensed fte at Glenfair – 1111 is one behavior support specialist
- Scott asked about 3390 and 2545, what are those dollars for?
 - Building fixed costs are utility costs per building
 - 3390 – family involvement in community services, refunded under Title. Focus school Grant dollars
 - Frank notes that under 204 & 205 is State School Funding that includes parent outreach.
- Margaret Scott Elementary
 - General fund – services for primary instruction and English Language Learning
 - Special Education services – less restrictive in 1250
 - 1 school counselor
 - funding for positive behavior support and health services. School psych and speech path.
 - classified media
 - small budget for professional development
 - general has 1.0 building principal and office fte
 - 2 custodians
 - building fixed costs
 - transportation for field trips
 - Title – Licensed and classified fte
 - Improvement of Instruction, professional development and other community services – parent involvement
 - IDEA funding – assigned to M. Scott
 - Classified staff
 - SIG Grant – FTE at building and administrator (assistant principal)
 - 15-16 is the first year of 3 year program
 - John asked where the fte reduction went, down by 2.
 - The fte part of the elementary school reductions affected M. Scott based on projection enrollment in 16-17
 - Student body funds estimate
 - Nutrition services staffing

- 415 – allocation for Secured Vestibules slated for 16-17
 - Reynolds Middle School, Sweetbriar and Salish Ponds are slated for secured vestibule work in summer 2016.
- Diane asked in category 260 – student body, asking for 3,000 and spending \$24,000
 - Fundraising estimates
 - Not general fund dollars
- Diego asked what was decreased in enrollment at M. Scott
 - Kinder roll up to first grade
 - Amy Jackson projected enrollment ratio, trying to keep 1 to 23 ratio in K-2 classes and 1 to 30 in grade 3-5 and made the decision that 18 is what we need to go with. Previously funded at 20. Made the decision that 18 is what we need to go with.
 - Diego notes that we are projecting same enrollment and increasing class sizes.
 - Amy notes a little bit. With SIG Grant, additional supports in the building helped make decision.
 - Diego notes that they are getting punished because they are getting additional supports.
 - Amy notes that their ratios are aligned with other schools. They were charged with cutting 4 fte at Elementary. Based on factors, that is where we felt it could be cut.
- Diego – definition of equity. Those that are needing most, struggling the most, needing additional resources and support actually receive additional services and resources. That means making other schools struggle a little to provide the support. Seems unfair.
- Sweetbriar Elementary
 - Same fte for next year
 - Lifeskills classrooms at Sweetbriar.
 - Higher ratio of specialized classrooms.
 - 1.0 counselor
 - positive behavior support services
 - School Psych and Speech path
 - Media assistant
 - Staff development
 - 1.0 fte principal and 3.0 classified
 - 2 custodians
 - associated costs
 - fixed costs
 - transportation for field trips
 - Title funds – small amount
 - IDEA federal funding to serve life skills and less restrictive services
 - Small grant beneficiary
 - Student body accounts
 - Nutrition services
 - 415 – Small amount for secured vestibules
 - John asked about bond allocation, all schools getting exact amount, will that be adjusted
 - Rachel notes that as the bids come in and it goes before the board, those would be adjusted.
 - John asked when the school receives additional grant resources, do we reallocate those dollars at the district level across the district or does the school get full benefit from dollars.
 - Kate said that she doesn't reallocate grant dollars. Special grants are used for supplemental support.
 - John notes that M. Scott reducing by 2 fte is not based on receiving grant.

- Kate notes the M. Scott deduction was based on ratio and not SIG Grant.
- Diego asked if ratio applied to all elementary.
 - Kate confirmed.
- Sara asked for clarity on allocated services in 1111 with Sweetbriar and M. Scott – looking at equity.
- Diego comments on the lens of finding equal ratio on elementary schools. Doesn't understand logic when each school has their own needs. Not comparing apples to apples.
 - Joe notes that if we had additional dollars to spend on school, how would we allocate those funds. We are looking at a decrease. Look at it another way. What is the methodology.
- Sara would like to compare the amount of money the school receives and the fte.
 - M. Scott funding 18.25 fte at average cost of \$98K
 - Sweetbriar funding 15.5 fte at an average cost \$103K
 - Rolled up cost of people at building. Salary for Sweetbriar outlines more experienced or perhaps vacancy at M. Scott, new teachers.
- Sara asked why the teachers with more experience aren't allocated to schools with higher needs.
 - Recruiting process or hiring is based on level of experience
 - We don't use the practice explained.
 - Sara asked if we can do it better by looking at it a different way.
- Diego is awaiting a response on the methodology.
 - Linda noted that the board requested smaller class sizes in K-3, we are doing this at K-2. We have been able to do that in kindergarten for the most part. Principal has control at building level to make smaller or blend classrooms. What we try to do is to maintain the lower class levels in K-2.
 - Keeping things smaller where they really need.
 - Diego notes that it a key statement. We are removing fte from a school that has higher needs.
- John asked if the student ratio includes special education or general classroom only.
 - Linda notes it is the general classroom only.
- Diego notes that enrollment reports show classrooms at Alder in red.
 - General classrooms are included in the ratio. What is not included is the lifeskill classrooms.
- Diego notes that even though they have a special program, bilingual program, ratio same.
 - Alder ratio is smaller than other elementary schools.
- Diego comments that Alder has a special program, smaller classrooms, and using same ratio. So with a special program, they aren't receiving more services for special program.
- Joe asked for clarity on the bilingual program at Alder in the class ratio
 - Classes that are bilingual are identified, because they are smaller class sizes.
- John asked for a student to ratio count for all programs, less special programs, by school.
- Stevie doesn't feel that the focus on the ratio is ok for general look, because each class is different when you are looking at a 1 to 20 ratio.
- John would like to see the data to determine if there is an issue.
- Rachel notes that Alder is one of the lowest student/teacher ratio and adding a footnote to the enrollment report will identify the special program. In the overall view, it was looked at.
- Diane agrees with Diego and doesn't feel that Alder is receiving their "icing."
- September notes that it looks like there is a higher ratio, but you're not taking away fte.
- Diego notes that they are removing 1 fte. If we look at ratios in an equitable way, we look at the Alder programs of students and with high needs, those classes are not comparable at other

schools. What we see at M. Scott is because they receive additional services and have such high needs, but in the lens they used and removed 2 fte. Alder is being penalized for having a special program, when there is suppose to be equity.

- Centae notes that at Alder Elementary the program is an equitable program. Equity makes others feel a little uncomfortable. When we are trying to serve students at Alder, you will see that there is a higher ratio. Reallocating resources that exist so that people that are unfortunate can benefit.
- Sara asked how. Still having dropouts. High number coming from Alder, HB Lee and Reynolds middle school. We are talking about the high needs in those communities and how are we serving those students. We have teachers with high experience and not in those schools. District has to reanalyze the methodology and identify what is good for the students in general.
- Centae notes that the bilingual education program at Alder is working on that method. A two-way program that will take place over time. Equity is reallocation of existing resources, not new resources.
- Diego notes that at Alder school, taking resources away from general fund and consequences at the school.
- Centae notes it affects his budget. Equity is reallocating existing resources.
- John comments that he understands the equity and reallocation of resources and once this is done, it's looking at remaining resources and how it's allocated across the district.
- Meredith feels that the discussion is good, but this may not be the right place to have this discussion.
- Diego will agree to disagree. Equity is in the budget and the allocation of the resources.
- Troutdale Elementary
 - Some adjustment to fte based on enrollment projections.
 - 3 restrictive programs classrooms
 - ELL funding
 - 1 guidance counselor
 - Positive Behavior Specialist
 - Health services
 - Media assistant
 - Professional staff development
 - 1.0 administrator
 - 2 custodians
 - building fixed costs
 - Title Services – licensed and classified fte
 - Instruction services
 - IDEA program – classified fte
 - 415 – Bond project replacement school
- Wilkes Elementary
 - Primary and English Language Learner fte
 - Special education classroom
 - 1 counselor
 - Positive Behavior Specialist
 - Health services
 - Media assistant
 - 1 administrator at Wilkes, 3.56 fte classified
 - 2 custodians
 - Title program – 1.2 fte and other community services
 - IDEA - .75fte in classified

- Nutrition services staff – smaller cafeteria, longer feed program
- 415 Capital projects – Wilkes is identified as a replacement school.
- Alder Elementary
 - General Funding for primary k-5 instruction and English
 - Adjusted fte in this budget
 - ELL program services provided in bilingual and kinder programs
 - Restrictive programs and less restrictive programs
 - Guidance counselor
 - PBS
 - Health services
 - Special education services
 - Media specialist
 - 2 fte administration, principal and vice principal
 - 2 custodians
 - Title funding
 - Improve instruction services
 - School Improvement fund grant – purchased services
 - Staff development and parent involvement
 - ASB funds
 - 2.88 fte in Nutrition services
 - Secured vestibule project in the bond project.
- Stevie asked what goes into associated payroll costs in 2240.
 - Rachel will have to look into it, looks close to actuals from prior years
- Diane asked about the janitorial costs increase and the associated payroll cost jumped.
 - Rob Stewart notes that they hired an experienced second custodian replacing a brand new custodian. Cost increase.
 - Sara hopes to see that with teachers.
- Diego asked about decrease in Title funds of .74fte
 - Frank notes that is part of the salary equalization paid out of Title I
- Diego asked if there is a decrease in enrollment
 - Diane notes that Alder is currently at 493.
 - Rachel notes that the 472 is projected enrollment that the staffing level is being assigned.
- Sara looking at student teacher ratio and looking at information give tonight, doesn't seem accurate and makes impact on budget
 - What is provided doesn't include grant positions, classroom fte
 - Some schools based on population and performance, and depends on additional grants available to them.
 - Looking at how many classroom fte do we have assigned to classrooms. It looks different in each grade level.
 - Based on all adult fte to students comparison would not be the same thing.
- Sara notes that with a projection of less students at Alder, how the district determine projection looking over the past years.
- Diego notes that Alder is decreasing by 21 students
 - Pulling up information
- Diane asked if the principal's have a pulse on the enrollment projections.
 - Principals are instructional leaders and they turn to them for guidance
 - At district level, based on building permits

- What does it look like coming in as Kindergartens and they tell administration possible adjustments.
 - Start with what we have, rollup, and project kinder enrollment.
- Stevie notes that based on the projections, being off 20 students is pretty close.
- Diego notes that he was given a process where principals were involved in giving a projection number and principal is in favor of the current enrollment at 493.
- John notes building count is based on a number. That the budget process looks at the projection of enrollment and fte and if it goes up will be adjusted. Looking at overall and building adjustments made.
 - Linda notes that the projection number is based on the ADMr number, which is what the state pays the district for. This rate is for the students that are enrolled throughout the year. We lose students throughout the year, based on mobility.
- Sara asked if the district has the enrollment data over the past years and if this is used to create the projection.
 - Rachel notes that there is a high mobility rate in the district.
 - Based on impacts to the district.
 - If enrollment comes in different on October 1, the administration would go back and review the fte projected.
 - The 472 number does not include special education enrollment numbers.
- Diego notes that is why he asked what the process was and feels it may not have been followed that way at every school.
- Stevie asked for a break. Joe second. Meredith called for a 5 minute break at 9:02pm
- Davis Elementary
 - Reduction in fte. General Fund: Primary K-5 and English Language Learner programs
 - 2 lifeskills programs and 1 less restrictive program
 - Guidance counselor
 - Health services
 - Speech path and Psyc
 - Professional staff development
 - Building administration and 2.94 fte classified
 - Fixed costs for building
 - Title funding 1.13 fte,
 - Frank notes 2.0 fte will salary equalization
 - School Improvement Grant - purchased services
 - IDEA services – classified education assistants
 - Student body funds
 - Nutrition services fund 2.81 fte
 - Secured vestibule work in 2016-17
- Hartley Elementary
 - Primary and ELD services
 - 1 special education
 - counselor
 - health services
 - media assistant
 - staff development
 - 1 administrator
 - 2.0 fte at custodial
 - fixed costs

- field trip reimbursement
- Title I services, 2.0 fte
- Title IV services
- School Improvement Fund grant – purchased services and salaries and benefits
- IDEA grant services .75fte classified
- Student body fund
- Nutrition services 2 fte
- Secured vestibule work allocation
- HB Lee Middle School
 - Middle School Programs and ELD programs at HB Lee middle school
 - Reduction in extra curricular programs
 - 5 programs in special education
 - student safety budget – management team members/SMT or School Resource Officers
 - Guidance Services 2.0fte
 - School Psych and Speech Path
 - Licensed FTE: 1.0 media services
 - Professional staff development
 - 3 administration and 6.2fte classified
 - 4 custodial services
 - Fixed costs
 - Transportation field trip reimbursement
 - Title I funding - 1.88 fte,
 - Frank notes 3.5fte. Reduced services based on needs
 - Instructional services and parent involvement
 - Middle School Grant – small grants program
 - 260 student body account
 - Miller family grant
 - Nutrition services
 - Secured vestibule in 16-17
 - Scott asked for a rundown on cuts. Where is the money for extra curricular programs come from?
 - Maintaining the block schedule
 - Flat enrollment projection. Lowered in 15-16
 - Local revenues – property taxes pay for programs
 - State School Fund grant pay for programs
 - No other source unless fee costs
 - Fee schedule does not cover full cost for sports.
 - Asked to provide what they need to open the doors in Fall that did not interfere with block schedule and core programs.
 - Middle school sports:
 - 3 years ago, middle school sports were ran by YMCA
 - In district attempt to govern the coach, we added fte, which have increased costs.
 - Scott asked what is proposed to be cut in the middle school and what is going to be done with the \$65K
 - Middle school athletics, coaches and transportation costs.
 - Scott notes that enrollment is flat, why are we getting \$65K less to spend on that program.
 - Chris noted that there are classified costs, referee services
 - John asked what we are offering now and what is in the proposed budget.

- Volleyball this year
 - Boys/girls basketball
 - Wrestling
 - Track
 - Chris G. notes that none are in proposed budget for next year.
- Scott said this is disappointing and asks if the decline in enrollment really merits the cut of middle school athletics.
 - Joe notes that there was a decline in our poverty rate in the state. State changed their methodology and our revenue came in less.
- Scott would like to look at a districtwide overview to see if there are other areas to get funds to try and return some of the athletic programs at the middle school
- Stevie notes that in the public comments they talked about morale of the students. By removing sports, we are giving them more reason to not come to school. Asks what that will do to our ADM next year.
- Meredith asked what was cost for middle school sports last year?
 - Total cost was \$195K
 - 14-15 actuals for teaching stipends \$44, 892 for Track only in all 3 middle schools.
- Dane asked how many students participated in sports?
 - Around 100 students per school, 10-15% participants
- Meredith asked what the dropout is for all three schools?
 - Dane notes that Lee is down 63 students.
 - Students are required to attend until age 18.
- Diego asked which middle schools have SUN program
 - All middle schools have SUN program
- Reynolds Middle School
 - 33.63 fte
 - 7 fte in special education programming
 - 3.63 fte in ELL services
 - Psychologist and Speech pathologist
 - 1 fte in media services – library
 - 3 administrators
 - Reduction in Title FTE based on reduction in Title funding.
 - Clearing account is used for when we pay for a service through the ASB and we bill the school for reimbursement.
 - John notes it's an extra curricular account, when it's been cut.
 - Cynthia confirmed that this is an extra curriculum asb account
 - Joe notes under 1122 supplies & materials of \$32
 - Cynthia notes that these dollars belong to the school, fundraiser
 - Non-athletic, strictly at school level.
- Walt Morey middle school
 - Cut in extra curricular – athletics
 - 4 fte in special education services
 - 1.7 ELL staffing
 - 1.66 fte student safety
 - 1. Counselor
 - 1 fte licensed media
 - 2 fte building administration
 - 4.91 classified

- IDEA B funding, not a Title School
- Grant account
- John asked about the IDEA funding
 - Michelle notes that IDEA is a supplemental to the district program and she reviewed and realigned
- Meredith suggest recessing
- Scott expectation of positive behavior support and what it means and the results are across the district.
- Joe notes that at the last work session, the proposal of adding \$2M to the special ed. Can we find \$180K to fund the middle school athletics? Team sports are very important to a lot of kids.
 - Michelle notes it's not an increase in spending, it's realigning the budget. This is to provide the minimal requirements by law and to put in the MOE account in the budget, as required. It moved some things from IDEA grant to general, where it needs to be. Leave, for subs, needs to be funded with the staff. Transportation, some in MOE and some where not. All should be reflected in MOE for special education services. That is why the MOE is going up.
- Joe understood it that we are spending more to do more.
 - Michelle notes that is inaccurate
- John asked why we increase MOE and not pay in General Fund.
 - Diego notes that we have been classifying the funding as grant funding and general fund.
- Scott asked what is the money from the grant fund be used on now.
 - Still using for special education, for one-on-ones and TOSAs and supports for compliance and trainings for special education.
- Sara understands that staff who have worked over years have increase and behavior supports has no increase. Positive Behavior support can be used and allow teachers to be teaching in the classroom
 - Michelle notes that it is a class for teachers to gather and discuss concerns with students and supplies to buy incentives. District-wide behavior support coach to provide support to teachers and provide interventions to students.
- Sara asked if there is a system in place for charging parents if students are not attending school.
 - Frank notes that there is not a known process to charge the parents. There is a truancy program. Most families that are fined do not get returned to the district.
- Diego looking across the state, basic services for ELL are in general funding. We are losing those services if we are not classifying them correctly and using grant funding to find basis services.
- Dane asked for clarification on Diego's comment and asked if he assumes we are collecting funds and not providing services. Not classifying them correctly, but we are providing the services.
 - Diego declined and notes that we have a responsibility to provide those services through our general fund and not through additional resources in special education.
- John notes that we are providing the services and spending those dollars today, but have not been accounting for them in a proper way.
- Diego would like to know if the grants can be used for difference programs.
 - Dane notes that grant money is allocated for a specific purpose.
- Scott notes that we are going to general fund
 - Michelle notes that all services will be provided and she has done some cuts to the general fund. She has evened it out and realigned it.
- Diane asked Rachel how long it will take her to get through the budget.

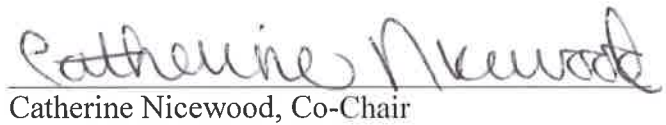
- Committee discussing options. Staying. Nay from Meredith and Joe.
- Scott noted that if he has a question, he wants to ask.
 - Committee was 50/50 on continuing this evening with the report.
- Joe moves to recess, Diego seconds. Committee votes and approves with 9 ayes and 3 nays (Stevie, Matt and John)

Chair Meredith Cawood recessed the Budget Meeting at 10:23pm.

Reviewed and Approved by:



Meredith Cawood, Chair



Catherine Nicewood, Co-Chair



May 19, 2016

Reynolds School District 2016-2017 Budget Committee meeting continued on Thursday, May 19, 2016, at Reynolds High School, 1698 SW Cherry Park Road, Troutdale, OR.

Budget Committee Chair Meredith Cawood reconvened the 2016-17 Budget Committee Meeting at 6:02pm.

Roll Call

Diego Hernandez, Scott Harden, Diane Whitehead, Matt Craven, Stevie Chao, Catherine Nicewood, Dane Nickerson, Meredith Cawood, Sara Garcia Gonzalez, Joe Teeny, September Price, John Lindenthal, Frank Caropelo, Linda Florence, Rachel Hopper, Cynthia Le and Connie Philibert.

Action Items – Prior Meeting Minutes

- Members took a minute to review the minutes
- Dane moved to approve the May 12, 2016 Budget Committee Meeting Minutes as presented. Catherine seconds. Budget Committee members vote and unanimously approve with 12 ayes and 0 nays.

Public Comment

- Joyce Rosenau – Teacher/Community Member
 - 21.71 classrooms at Glenfair
 - Budget for \$1.4M
 - Budget for 6.5 ELD Teachers
 - Budget for 28.21 teachers. Explanation: Half of this paid out of ELD
 - Only have 19.71 classroom teachers
 - Confused about \$1.4M for 21 teachers or 19 teachers
 - Only have 21 classroom teachers and 4 ELD teachers. Only 25 in this position
 - Doesn't believe they have 28.21 teachers. Where are the other 3 teachers?
 - If one is the behavior specialist, where are the other 2 teachers? Times 11 elementary makes over \$1M lost in the budget.
 - If Portland Lutheran is no longer in business, why are we sending them money? Who are you sending the check to?
- Heather Smith - Teacher
 - (written report submitted) and verbally given
 - 17 years in Sheltered English teaching
 - Concerned about staffing.
 - 491 students and 67% English Language Learners, with over 30 languages spoken.
 - Bilingual Spanish/English program – limited district support
 - Staffing report doesn't acknowledge separate programs.
 - Sheltered English has limited support due to large class sizes.

- Review district values of equity – please fund Alder’s fte appropriately and support both programs offered at Alder.
- Gene Trowbridge
 - 11 Educational Assistants
 - Look at the allocation of these positions for behavioral use
 - Assigned at the building level
 - Today she had to lock her door to prevent a student with behavioral issues from coming in and disrupting her class
 - Classroom teachers find themselves in these emergency situations
 - Teachers are not given time to recoup from these times of stress
 - Not equitable and not equal
- Marc Kottler
 - High School teacher at Reynolds Learning Academy
 - Cutting programs that serve the students from dropping out
 - The Online Academy and the Night School Program
 - If we want to address the dropout rate, we can’t afford to eliminate programs that intervene.
- Magdalena Camarena – Alder Parent
 - Worried about the future of our children
 - Alder parent representative
 - Economic problem in district that is affecting Alder schools and positions eliminated
 - Alder started current school year with 22 teachers. Next year start with 20 teachers.
 - High School started with 5 assistant principals, next year they will have 4. Person losing is bilingual. Only 3 in office that is bilingual, 2 secretaries and 1 vice principal
 - Why make so many drastic changes? Is there not enough money?
 - Cutting away money for programs needed for school and they approved bonus for superintendent.
- Emily Crum
 - Ask the board to speak for her, the teachers, the students, the parents
 - The only voice we have is here. Begging you for a voice tonight.
 - Provided a list of cuts and costs
 - Has not been provided
 - We want to know the full picture.
 - Please continue to ask about what is being cut at each school and that you have all the information before making a decision.
- Scott Harden
 - Read Deborah Vendetta written testimony
 - Please remember 2009 when Media Assistants were cut
 - Current media assistant do not have time for necessary library
 - Proposed budget Media TOSA to a .5 fte and he would like to propose keeping him a 1.0
- Terrence Reiss – written testimony (passed around during meeting).

Old Business – Superintendent Dr. Linda Florence

Student Enrollment

- Discussion that projected enrollment as a factor of revenues
 - Revenues tied to actual reduction in student enrollment, no charter schools

5/19/16|CP

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- Reynolds has 200 fewer students enrolled in this year than last year, not projection
- Charter schools operated as their own business
 - Contract with school board
 - Separate board and administration
 - District does not control charter enrollment, budgets or staffing
- Proposed budget includes charter pass-through dollars based on enrollment
 - Enrollment in charter schools are up
 - MLA Middle opened and KNOVA is adding grade 7 in 2016-17
 - District can “sell” special services to the Charter Schools at their expense, ELD and Special Ed

Repeat of Process for arriving at proposed cuts, including Middle School athletics

- Cabinet reviewed needed cuts to align with projected revenues, flat enrollment from this year going into next year
- Building Principals
 - Review their enrollment projections
 - Offer up cuts to fit
 - to align staffing levels to what would be needed to open school in fall
 - Middle School Sports cuts were proposed by Middle Schools to avoid cutting core content
- Total changes implemented in proposed budget
 - Including beginning fund balance as projected
 - Full school year
 - Contractual pay adjustments all levels
 - Projected 5% unappropriated end fund balance per policy
- Purchased services budget
 - Major changes in 16-17 outlined in schedule
 - Added \$1.599M to purchased services
 - Change in substitutes through a contractor versus salaries and benefits
 - Decreased \$1.974M from salaries compared to last year
 - Charter Enrollment pass through \$890,897
 - Student services moved Trillium from IDEA grant to General Fund
 - Doesn't included consumables, supplies, \$1.63m less
- Who participated in Middle School Sports
 - 2012-13 Track, YMCA Volleyball and YMCA Basketball
 - 2013-14 Track, Boys and Girls Basketball and YMCA Volleyball
 - 2014-15 Track, Boys and Girls Basketball, Volleyball and Wrestling
 - 2015-16 Same as prior year
 - Costs
 - Volleyball - \$40K
 - Wrestling \$31K
 - Boys Basketball \$36K
 - Girls Basketball \$32
 - Track (14-15) \$50K
 - MS Sports total \$189K
- What neighbor districts offer students in middle school for sports
 - Varies by location, track sponsored and community partners

- Number of participating students outlined per middle school.
 - Total all 3 middle schools in all sports: 611 students
- PBIS – Positive Behavior Intervention and Supports
 - Evidence based practices
 - Supports success of all students
 - Develop a climate where appropriate behavior is a practice
 - Clear expectations taught, model and reinforced by all staff in schools.
 - School committees and leaders
 - Supported by district with 1 fte paid for by IDEA grant

Budget Committee Questions

- Meredith wanted to know what we know about Pay to Play sports and how much do they pay?
 - There is fees schedule for middle school and followed the YMCA for fees to play.
- Stevie wants to know that instead of cutting, have we looked at reconnecting with YMCA?
 - Yes, that is an option.
 - YMCA would need to have the staff to support the request
- Matt had a question about last week’s information, classified salaries and places where there was no increase in fte. Example M. Scott, increase of \$60K in facilities with no increase in fte. Walt Morey English Language Learner, 44% increase in salary with no changes in fte. Seem to be out of norm compared to other locations.
 - Rachel notes that in most of those cases, we have vacancies that have not been filled. FTE for ELL was never filled this year at Walt Morey.
 - We do have situations where we have been paying people out of purchased services due to a vacancy.
- Sara notes that there may be an impact to the students when we don’t fill a vacancy
 - Each department has the ability to post the position
 - If they don’t have the candidates, they may fill the position with a long term sub.
 - If staff is out on medical, we can’t fill the vacancy; only sub it, until the staff returns.
- Sara notes that these vacancies do impact the students
- Joe asked about increase in nutrition of \$190K
 - With nutrition as a special revenue fund, we are required to spend down dollars/capital projects.
 - We can’t grow our fund balance
 - We replace kitchen equipment. This year
- Rachel notes fees for middle schools sports: \$20, \$10. No cap noted on the middle school sports. Chris G confirmed no cap.
- Joe asked about 2230 – testing, decrease in fte. How is it going to be accomplished
 - Rachel notes those were technology positions
 - And assessment support.
 - Positions were impacted at district level and not at buildings
- Sara outlines the need for positive behavior support in schools, can we allocate or put more money in this fund to support schools. 2122. Staff can support teachers better.
- Joe asked 2130 Health services and function 1229 – 1356 increase in both services
 - Increase in special education support

- Diego projected enrollment at Alder, how was the decision made to have 20 less students this year. He didn't see it in the notes.
 - Original projection was at 488
 - Comparison work: K-2 ratio and 3-5 ratio.
 - Schedule we had in total is lower than comparison
- Diego asked if the 1.0 fte cut going to be restored.
 - It is cut based on the ratio calculation she provided.
 - 1 fte for 20
 - Music and PE fte are not included in that ratio
 - As with anything, this will be rebalanced after the start of the school year, as needed.
- Joe asked about the FTE at Glenfair, brought up by Joyce Rosenau tonight, do we have an answer for that?
 - Inside primary function lives music and PE
 - Felt confident that we were looking at classroom teachers
- Joe asked if we are hiding \$1M in the budget.
 - Rachel confirmed that we are not hiding \$1M in the budget.
- Meredith asked why we are paying Portland Lutheran, when they closed down
 - Rachel will zero out at budget.
- Joe read email sent by Theresa Osborne to board to forward to budget committee members.
 - PBS has ended for many years
 - Assessment testing had a classified position for 2 years, not in next year's budget. It is impossible to take testing without a testing coordinator.
 - 256 – other contracts/grants. Supplies \$400K
 - 255 – Mt. Hood Cable Regulatory Grant has over \$250K and doesn't understand what those funds are for.
 - Joe would like an answer to the Testing coordinator.
 - Rachel outlines that:
- John asked what the Mt Hood Cable Regulatory grants is for, for the record.
 - Chris G noted it is for the technology for students in Grades 6-12.
- Diego would like to look at 2122 – Positive Behavior supports and asked what the \$37K is used for.
 - Programs they are using to meet the division 22 requirement for anti-bullying.
- Sara asked about Charter School operation in the budget. Charter school students go through the year and students in public struggle.
 - The charter agreement has a budget line item for pass-through dollars
 - District provides services: testing, student services
- Sara concerned for students in district because of the cuts in the district.
- Meredith
- John notes that the charter schools receive their funding just as the district does. A charter is an alternative program.
- Sara notes that as a community member, we don't have data to look through budget for charter school and she is advocating for public students who are facing these hard times. How the public school do better, like the charter schools.
 - Dane invites Sara to attend the School Improvement Plan presentations. They are a public charter school within the Reynolds School District.

- Sara notes that the students are behind in the public Reynolds schools.
- John asked if there are things we can learn from the charter schools that we can learn from.
- Rachel looked up by position the testing coordinator and it has moved to the file under the principal/office at the high school.

Purchased Services Data – General Fund Chart

- Rachel outlined the chart
- Purchased services are contract services and do not include supplies, with exception of pass-through dollars for charter schools.
- Contracting out services for substitutes. Concerned about guidelines and requirements for sick leave and additional costs. Opportunity is to purchase these services. District is participating in RFP process. Moves this from general fund to 310 object in purchased services.
- Comparison report – savings in the budget to have someone else be the employer for these services/substitute.
- Trillium contract was also moved from the IDEA Grant to the General Fund. Increase in purchased Services
- Pass-through to the Charters, with increase in 16-17
- Key on Community Partners and costs
- John has a question about the ART tax as an expense.
 - Those funds are managed at buildings. If they want to bring someone in for specialize events they have
- John asked if Arthur is included.
 - Rachel confirmed that they are included in the amount, but KNOVA and MLA are adding grades, referenced
- Matt asked about the Professional Development travel, has that been cut.
 - Professional development – 3A grant and
 - benefits to employees/tuition reimbursement
 - Matt notes that those are significant differences and can we explain
- Joe 0336 – public transportation shows a \$51K increase from last year, can we explain?
 - That line item is for Tri-Met
 - Budget based on actual usage
 - Joe asked that In the revised 15-16 budget, we're off \$51K
 - Cynthia notes that these funds were in different areas last year and we combined to one allocation
 - Scott asked if this includes night school
 - Rachel notes that students may not reside in our boundaries and need a way to get to school.
 - Meredith notes that if this was in difference areas last year, what is the actual increase?
- Rachel notes that 330 fund also include field trips and designated at each building.
- Diego notes that we are switching to a contract for substitute services, is this a company?
 - Rachel notes that this service is available through MESD and profit business
- Diego asked that the difference is because we're contracting out or cutting in service?
 - Savings
- Scott asked about outside placement and if they are similar to charter schools pass-through.

- Outside placement is not treated like charters. It is a contract that we use.
- Programs like Arata Creek and Serendipity or one-on-one services.
- Sometimes students at serendipity moves into Reynolds and we pick up that contract.
- Michelle notes that special education contracts – 5 nurses. Programs at Serendipity. Contract with Columbia Regional – Deaf and Hard of Hearing programs. Contracts to provide services for same programs that Frank will talk about that require resource services. Early Childhood Evaluation team is a new service. Matching portion for grant program.
- Frank notes that we have contracts with Rosemary Anderson at POIC. Students expelled from high school or coming out of juvenile detention. Michelle notes there are 5 students
- Sara asked if we are using money that is for students that are in outside placement.
 - Those dollars are collected from the district and are passed through to the services
 - Rachel notes that if a student is no longer enrolled in the district, we don't collect revenue.
 - If a student is expelled, we are still responsible for providing services to student and will pay the outside placement to support students with a pass-through or tutor services.
- Sara notes that we have over 200 dropouts, what happen to those students.
 - Rachel notes that if a student that has dropped out want to return to an outside placement, we would reenroll them
- Sara asked if we have money in the budget for students that dropout, where is that money.
 - Rachel notes that we don't have a specific line item for dropout prevention
- September outlines that when you make a decision to cut night school fte, and you potentially lose those students, do you take that loss into consideration when making the decision. Didn't save anything.
 - Rachel notes that secondary principal work would have that answer. If cutting that fte and have others flex time to keep that program, she couldn't answer.
 - Programs like Ninth grade counts, SUN program and others are part of the contract services with current fte.
- Joe asked what the average cost to provide students to services of a student expelled. Is it more costs to provide outside placement?
 - Frank confirmed that most of it is pass-through dollars or provide Tutoring
 - Joe confirmed that they are less.
 - Frank notes that hours of service are lower, but the costs are not lower.

Special Education Revenues and Expenditures

- 231.51 fte proposed in special education, decrease of 7.45 fte
- 16-17 proposed special education, 15-16 report and comparison report
- 15% of enrollment receives special education services.
- State pays up to 11% enrollment for special education services.
- Cap is set to be lower, with a lower enrollment.
- Increase of \$1.9M to provide same services in 16-17.

Student Services Revenues and Expenditures report

- 1 fte added in IDEA Part B
- Increase of 4.35 fte

Joe notes that we still need to review the proposed cut list. Joe would like to know the increase and what we are doing differently that is increasing the budget.

- IDEA was housing the dollars

- Joe wants to know where we are spending the money.
- Michelle notes that part of that is increase labor costs.
- Early Childhood Evaluation being contracted
- Spending decreased, but increase to general fund.

Joe is having trouble understanding that there is savings, but we are spending more.

- Michelle went through each line item
- Joe asked about increase in 2110 Social Work/Attendance
 - Increase in tutoring
- Joe asked about increase
 - Michelle notes this was in building budget last year and proposed in student services this year
- Joe asked about EAs
 - They are current employees, moved to this account.
- Michelle went through line items on Special Education
 - Prior years in 1220 function
 - Post High – moved into general program
 - Lifeskills K-8 – some EAs supplemental to base staffing. 1 teacher and 3 EA’s in classroom. Students with one-on-one will include fte from IDEA.
 - Extended School Year – students that qualify for those services
 - Functional Lifeskills changes – movement between IDEA and general fund
 - Less Restrictive – IDEA only includes one-on-one support
 - Charter Services – budget that this amount went down in general fund.
 - Not certain that is correct. Support at Charters increased
 - Rachel asked if she put them in 1250 or in special services
 - She notes she included in special services
 - School Psychologists
 - Speech/Language Path
 - OT/PT –
 - Administration includes office support
 - Assessment and Testing – state testing
 - EBISS includes behavior support grant
 - Four Corners includes 2 students that pay tuition
 - Autism services
 - Youth Transition programs – match amount in the budget that pay for transition specialists.
- Stevie notes that special education increased by \$150K
 - Special ed drivers, bus passes or cabs
 - Budget to what is being spent this year
 - Wasn’t in the right section prior.
- Joe asked about the \$1.3M increase in speech path
 - Difference is \$183,209 in Speech Language Path
- Joe asked if that is rollup cost or additional fte
 - Decrease overall and reallocated
- John notes that difference between 15-16 and 16-17 is closer to \$500K.
- Diane asked where is the Trillium Contracts
 - Out of District Contracts

- Joe notes that in 1224 increase of \$500K.
- Joe feels this is like a puzzle.
- Diego asked if there were object codes that were cut to be included in this report. Is there a list of object codes that don't exist?
- Meredith notes that we have a lot of money moving around without knowing where it came from to where it is now.
- Michelle notes that subs were not included in prior years, increase of \$200K and \$50K in IDEA, Transportation increase. Staff costs increase of \$750K
- John wanted to point out that there is a \$1M difference in 2015-16 to 2016-17. A lot of moving pieces. FTE was decreased from 1055 fte to 1024 fte.
- Joe notes that when you are asked to raise the Maintenance of Effort, this is forever. Asked for more money, but not providing additional services.
- Michelle notes that things like transportation and programs were not included until this budget. Should have been updated in prior years. Can't keep cutting programs in school.
- Joe notes that are there nice things that were added to this budget that would be better than middle school sports. He doesn't feel it.
- Sara notes that if we have a loss, big impact for kids. This happened with ESL. Need to focus on the education of the students.
- Meredith asked \$250K from general to your account, \$150K in Transportation, Staff costs of \$750K
 - Sounds correct
- September asked about the 25% increase.
 - Michelle notes that it went down 1 fte, so she can't explain. Guessing associated payroll, but can't confirm.
- Meredith asked if Speech difference was \$1.8M.
 - Formulas are not work on comparison report.
 - Difference is \$470K
- Scott asked if there is more students that need this service.
 - Speech Pathology is one of the highest services provided.
- Dane notes that this budget committee is going to make a recommendation to the board. We hit a flat spot. We should move on and review the budget. It is the board's responsibility to sort it out before the board passes the budget. When the committee makes the recommendation that the board is absolutely positive about these numbers before approving the budget and provide a list of opportunities to return, should funding come available.
- Stevie seconds.
- Dane notes that this isn't a motion.
- Meredith wants to ensure that this committee make it clear that they want the board clear about these numbers before approval.
- Dane notes that the board is pretty clear that it is not clear.
- Joe notes that this is confusing but recognizes she is doing good work.

Chair called a 10 minute break at 8:44pm

Budget Cuts to Date – Updated 5/19/16

- Rachel noted that the attached list includes items that were in the 15-16 budget, not included in the 16-17 budget
- Stevie asked about music, consumables, Non Consumables, Supplies & Travel consist of. We don't want to bring a program back and cripple it.
 - Frank notes it was used for instruments and music
- Stevie asked about challenge day, if we were to bring it back, would we need the amount less the credit
 - Rachel notes that if we don't bring it back, we would ask for a credit.
- Meredith asked about middle school afterschool activities, is that SUN?
 - Frank notes other after school programs
- Catherine
- Scott asked about PBIS Committee Work, would this disable the \$90K district-wide PBIS program.
- Joe comments that this is what the board is dealing with. Would like to add things, like a Volunteer Coordinator at district office and a CTE coordinator at the high school to work with community members. Very frustrated to see this list of things we had, can't have because of state funding. Board invited state legislatures to attend these meetings. We have a list and would like to fund this list.
- Scott would like to echo some of what was said. Seeing propose costs cut, but nothing that you could see to compare. Looking at a summary level. Need a list of non-contractual items that you could compare to. Budget committee can't add programs. That would be up to the school board.
- September notes this is a cut list to programs and not administration. Recruiter was in last year's budget and not this year, but not on this list.
 - Rachel notes that it's not on the list because it's not proposed to be added back.
- Stevie notes Reynolds High School Consumables cutting \$187K, what is that?
 - Wade notes it is for all non-staff budget
 - 21% of budget
 - Clubs
 - Transportation
 - Dues and Fees
 - Consumables
 - Non consumables/furniture
- Stevie wants to ensure that none of it is going to be used toward the classroom or curriculum
 - Confirmed
 - Where are areas that are non-staff
- Meredith notes that we have taken away after school programs that support kids graduating
 - Frank notes that the online program was for full-time and part-time students
 - Online program and the night school were completely cut.
 - Will work with students next year for options
- Joe asked if all students at Reynolds Online were Reynolds students
 - Frank notes that we do still have credit recovery programs for the students.
 - Chris G notes that all students at the online academy were Reynolds students.
- John asked how many students attended
 - 45 students, 30 adm.
- Stevie notes that this was brought into the district when she started and now it's being cancelled. What happened?

- Linda notes that they Needed 45 full-time students to maintain program
- There are so many online programs that students can get into now, that it didn't grow the way they thought it would.
- Matt notes that we are one of the highest dropout districts and we are looking at the cuts that are eliminating the services to educate and graduate our students. Affecting students that may not graduate otherwise. What are we doing for these students? After school programs that help kids with social skills and they don't get these in schools because students are testing. We are eliminating options that are teaching these students. Frustrating to listen to this. Our goal is to support and educate our kids.
- Sara notes that we can moan all night, but we need to provide services to support our kids.
- Meredith asked how many kids in night school.
 - Teacher noted 10 currently, with 6 on track to graduate
 - More in prior years
- Diego asked about ELD TOSA's
 - Frank notes that is non-school staff.

Budget Document Review – Rachel Hopper

Review by location

- Edgefield campus
 - Students 18-21
 - Lifeskills type program – independent living skills
 - Functional life skills programs
- Reynolds High School
 - Noted reduction in fte, licensed and classified
 - Clubs in function
 - Special Education programs
 - 1291 English Language learners – no proposed fte changes at the high school site
 - Social worker housed at the high school
 - SMT
 - School Counselors – change is Reynolds online academy
 - PBIS –
 - Health Services change – 2 additional EAs for one-to-one services
 - Change in School Psych and Speech from 1.4 to 2. Fte
 - Media Assistant – 1 licensed and 1 classified
 - Staff development
 - Building administration – administrator cut, changed in classified staff adding testing fte
 - Facilities upkeep – 8 fte assigned to high school
 - Building fixed costs
 - Transportation field trip fund
 - Childcare – portion of CTE program, funded through payments by parents who register for preschool
 - Reduction in fte through IDEA
 - Funds for services – Drivers Education
 - John asked how many students does the drivers education program have.
 - Wade notes its not a number we can count.
 - We run 5 cars and largest one in area
 - \$210 for driver's ed program from all over east county
 - Stevie asked how they determined the cuts

- Clearing Account High School ASB – student fees, admission to events
- CTE head start that does collect tuition and ran through this fund.
- Student monitoring and mentor program fund 273
- Nutrition service program – 10 fte
- 415 Capital Projects Fund – Renovation and additions
- Joe asked about the house that should be going for sale where is that housed
 - Rachel note it was built by high school but housed in administration
 - Historically it came from capital fund and was replenished and restored
- Diane asked about increase to 2550 transportation of \$87K
 - Afterschool route additions
 - Kathy notes there is an increase in cost
 - Athletics included
 - Rollup from what we spent this year
 - Field trips
- Meredith notes that it seems like a lot of money when we are cutting things
 - Kathy notes that all but athletics are reimbursed
- Stevie notes that avid travel was cut
 - Noted that avid travel was cut for staff to receive training
- Meredith doesn't feel there is a lot of explanation for the increase.
- John notes that special education was not included.
 - Rachel notes this is based on what the high school is projected to use this coming year
- John asked what went up at the high school projection to allow \$85K to a transportation increase.
 - First year we provided location report with details.
- Diane notes there are numbers from prior years to compare, that do not include all the transportation costs.
 - Cynthia confirmed.
- Outward Bound
 - Program that leases space at Natural Resource Academy and provide us with revenue and reallocate to expenditures
 - John asked what the revenue we generate is.
 - \$14,500
- RLA West
 - Receiving shift in fte that Michelle was talking about – services for students moving from East to West.
 - Restrictive programs and less restrictive programs
 - Increase Alternative Education – fte
 - English Language Learning - .25 fte
 - Social Work
 - Guidance Counselor
 - Student Safety Officers – following students from East to West
 - Diane notes that she is only receiving \$5K for .94 fte
 - School Psych and Speech Pathology
 - Staff development
 - Building administrative cost include 2 classified and 1 administrator
 - Custodian
 - Fixed costs
 - Transportation costs – field trip
 - Teen parenting program at RLA West 3500 function for childcare

- Instructional services
- Head start program – placement as program begins to grow
- Revenues for childcare program and student body accounting
- Grant fund - Team leader
- Scott asked why there
 - Frank notes that when the site becomes a head start, revenue will be \$550 month. State grants also being provided
 - Need to increase staff from 2.0 fte to 3.0 fte as the center becomes a licensed facility.
- Diane confirmed that there is revenue in the budget for this program.
 - Frank confirmed.
- Scott notes that there is \$100K revenue and \$120K expenditures
- Diane asked if 279 and 299 have
 - Rachel
- Principal Erin outline MYC and trades
 - Diane notes that there is no classified fte, but consumables.
 - Erin notes this program runs over the summer.
 - Diane confirms there is no classified fte budgeted for next year.
 - Erin confirms.
- Oregon Youth Conservation Core
 - Staff who don't have a permanent position in the district that will sub for available positions.
 - Reduction in 1111 function for consumable supplies
 - Scott asked about having \$348K in salaries but no payroll costs
 - These are positions that are roving positions unless they receive another placement.
 - 11 EAs incorporate into the budget
 - Scott notes that the cut list outlines that these are strictly EA's
 - Rachel notes that they reduced the sub costs to incorporate these roving sub costs
 - If the 11 EAs are reinstated into the budget, the amount would go back into the sub budget.
 - John asked why we are using them as subs if they are fte.
 - September notes that these are employees that had assig
 - Matt asked if the sub rate decreased because we are not sending staff out for professional development.
 - Those costs would be in the professional development budget
- Talented and Gifted
 - Restrictive programs – proposed decrease
 - Stevie asked how many are in the program
 - Approximately 900 students
- Transition Program
 - District level small budget
- Lifeskills
 - Purchased services – feeding team \$5K, \$10 subscription curriculum inclusive of hygiene supplies.
 - \$30 curriculum
 - Hygiene supplies
 - Out of district – contracts explained earlier (Deaf and Hard of Hearing and other services)
 - Less restrictive programs supplies – assessments and required to upgrade assessment material
- Social Work
 - Covers half of homeless social worker, other half out of Title

- Supplies for guidance counselors
- SWIS software for discipline collections
- Psych services for private schools
- Speech Pathology – partial private school and bilingual evaluations
- Student Treatment – motor team/physical therapy
- Contract occupational therapy
- Administration – 2.5 administrator to classified support staff
- Student Safety Budget
 - School Resource Officers
- 2211 Teaching and Learning
 - Administrators, Directors and confidential staff
 - Contract services
 - Supplies – ACT EXPLORE, Handwriting without tears and materials. Bodyshop curriculum.
 - Textbook tracker
 - Computer based math supplement
- Media
 - 1.0 to .5 fte cut
 - Scott asked what it would cost to return the .5 fte
 - Payroll costs and associated payroll costs could be more than \$52K
 - Timecards – increase in proposed timecard hours in that function
- 2310 Board of Education
 - .5 fte for board secretary
 - Purchased services
- 2321 Superintendent
 - 1.5 fte
 - Reduction in purchased services
 - Reduction in other objects
- Building Administration
 - Classified clerical staff that were cut from programs cut, provide sub services throughout district until we can place them
 - Fiscal Services – no changes fte
 - Purchased services – audit, software, ivisions, payroll stock and other necessary supplies
 - Other objects – licenses, dues and bank charges.
- Facilities Instruction
 - Position that was not filled this year for cost savings
- Facilities upkeep
 - Maintenance staff and custodial at district level
 - 1.0 fte
 - Increase in supplies and materials – filter change outs and supplies
 - Cut back on capital outlay
 - Fte change from 10 fte to 9 fte
- Grounds
 - Decrease 1 fte, classified, moved to other as placeholder awaiting custodial sub position offered.
 - Supplies and materials increase for preventative work
- Joe would like an example to go from \$60K to over \$200K
 - Playground maintenance, grounds
- Joe said there is a huge difference
 - Rachel notes that it's based on expenditures this year of \$180K

- Maintenance and Repairs that need to be contracted out
- Capital fund will include major repairs – roofs, hvac systems
- Transportation
 - Labor costs, 78.13 fte in classified staff
 - Administrative salaries
 - This account is 70% reimbursable by state
 - On track with bus replacements – 7 bus replacements scheduled to be replaced
 - Capital Outlay - Transportation training building and paving – borrowing approved by the board
 - Joe asked how she explains the \$170K in other salaries in transportation
 - Special education – fte is housed
- Distribution delivery – Pony driver
- Print Services
 - 1.5 fte
 - Slight increase for materials and supplies
 - Decrease in purchased services.
- Transportation Answer to prior question:
 - Kathy notes that other salaries are based on timecard hours that are not included in base salary.
- Joe asked that the increase in the base salary.
 - Kathy notes that if you remove the capital project, there is a decrease in transportation services.
- Scott asked about the print services and purchased services
 - Andrea noted that printing and binding would be special forms, postcards, mass mailings.
- Grants and Development
 - 1 fte
- Communications
 - 1.5 fte
 - Change is putting cost of web licensing under communications that this year is under IT
- Staff and Services (HR)
 - There is a separate for recruitment
 - Change in structure in HR, constitutes a reduction
 - Inclusive of budget for staff with tuition reimbursement under 2640 for licensed, classified and administrative staff.
- Technology services
 - No propose change in budget or fte
 - Reduction in computer hardware purchases
 - Computer replacement cycle annually
 - Does include the \$25K tech grants for staff, cutting back this year to preserve program
- Sara asked about associated payroll costs under 2660 increase.
 - Change of classified positions to administrative positions
 - Working budget
 - Associated payroll costs includes having everyone on staff for full year
- QZAB loan
 - End of cycle
 - Beginning of new for hvac/roof replacement
- Revenues from local building permits
- Operating Contingency lowered to \$1M. Prior years at \$2M
- Title Funds – district level

- Salaries include the salary equalization noted earlier
- Private school services fall under purchased services
- Professional development would be the math training
- 2210 – instructional coaches for title services in buildings
- 2490 other school admin – administrators and classified that are in charge of running the grant
- Salaries for instruction coaches at non-title schools: RHS and WMMS
- 2490 indirect rate, cost to operate that grant
- Title III –
 - Classified liaison fund through grant
- Title VII
 - Community engagement
- IDEA
 - Teachers go to IDEA training
 - Restrictive Programs – additional compensation for subs,
 - transportation – EAs may need addition time to help student(s) on/off bus
 - translation
 - sub time for emergency subs
 - leave sub time for staff
 - Positive Behavior support – lead coach
 - Student services TOSA
 - Indirect charges
 - Joe asked if salaries in 1220 has been moved somewhere else? Huge cut.
 - Everything was formerly put in 1220
 - TOSAs now in IDEA
 - IDEA Preschool – last year paid for sub EAs at beginning of year
 - Rollover dollars.
 - Spent it all
 - Assessment testing - \$3600
 - School Based Health program – social worker (not there)
 - SPR&I is compliance stuff
 - McKinney Vento grant – sub grant for social worker at shelter
 - SLP is no longer there, paid for a mentor a couple of years ago
- McKinney Vento small grant
 - .5 certified teacher located in shelters and visits schools
 - Miscellaneous supplies to support that program
- 251 – Driver’s education has been moved to schools.
- E-Rate – revenues for network services purchased from MESD.
 - Major equipment replacement – Level II
- Energy efficient schools
 - Propose budget similar to this year
 - Quickly responding to all rebates available
 - Hoping to see more revenues next year
- 255 Mt. Hood Cable Regulatory Grant
 - 3 year grant program
- 256 – pass through account
 - DHS services/foster students
- Contract fuel sales
 - Partners in community to pay for fuel

- ASB clearing accounts
- 266 Seismic Rehab Grant
 - Stevie asked about dollars moving from this year to next in grant agreement, does it have to go towards.
 - Rachel confirmed. Grant is specific.
- 268 is pass through for Columbia Regional program
- 277 older grant being rolled forward – not sure of what it is for.
 - Amy notes that 277 and 279 grants came to district from state to work on closer the achievement gap
 - Funded professional development last fall and will use this fall
- Rachel notes small grants
 - Summative assessment program
 - 286 Youth Transition program
 - True to form – differentiated between functions
 - Home construction fund – curriculum program, but would not house sale of the home
 - National school lunch program, meal programs – federal support
 - Summer split from regular school year
 - Supper program own function
 - Unappropriated end fund balance not identified
- 298 Early retirement fund
 - Retirement program or associated costs until no longer eligible for services
 - John asked when this expires
 - Rachel notes when the people expire
 - John asked how many are currently in program
 - Sunset in current agreements
- Insurance Reserve Fund – pass through projects for emergencies/repairs deductibles and what is returned from insurance.
- Debt Service Fund – redemption of debt.
- Long Term Debt Service
 - 2015 bonds
 - Debt services we have next year
 - Did bond for Pers in 2003, that repayment continues and is an escalating fund
- 400 Capital Projects Fund
 - Additional long term debt
- 415 Capital Projects for construction projects
 - Function for every single year of bond, 4151 to 4152 to 4153
 - Part of motion is to make adjustment to contingency in this fund to make more true to actual.
 - QZAB projects
 - HB Lee HVAC and Roof replacements
 - Trust Funds/Scholarships
 - Managed by individuals and ran through district
- 050 locations – CAL
 - Amount of expenditures anticipating for students to attend CAL
- 053 and 054 historical
- 057 – available
 - Diane says we take it then
 - Purchased services at Reynolds High School

- City Christian, Columbia Christian and - Title Funding expended
- John asked that on the 5 5 16 budget, pg 100, lifeskills fte increased, is this due to the allocation changes.
 - Michelle confirmed
 - Lifeskills and Functional Lifeskills
 - Outside IDEA/General fund increases the MOE
- Joe asked about the \$1.3M
 - Michelle will create a report that shows the changes
- Meredith notes that in a year when we have so many cuts, I'm having a difficulty following this budget. Even the first year when accounts changed, it was easy to read. She is having a hard time with this, because it is not clear where changes were made.
- Diego outlines page 6, 297-Woodland, classified fte went down and costs went up.
 - Rachel notes that there are 58 retirees that use their stipend to purchase medical insurance
- Scott notes that earlier Dane made a plea to move forward and make a request for what we would like to add back. Go around the table and provide add backs on the record.
- Scott's list of priorities:
 - Junior High Sports
 - .5 media TOSA
 - RLA West night school
- Diane:
 - Middle school sports
 - Outdoor school
 - RLA night School – assuming I don't have to prioritize EA's
- Matt
 - Middle school sports
 - Afterschool program at elementary
 - 4 fte in elementary
- Stevie
 - 3 of 5 middle school sports
 - Challenge day
 - Night school at RLA
- Catherine
 - Jr high sports
 - Challenge day at middle and high school
 - RLA night School
- Dane
 - RLA night school
 - Outdoor school
 - Junior high sports
- Meredith
 - Jr high sports
 - Night school
 - Challenge day
 - Outdoor school
- Sara

- First 30day EAS for kinder
- Elementary Behavior Specialist
- 4 Fte at elementary
- Afterschool academy
- Joe
 - Challenge day
 - Outdoor school
 - Middle school athletics
 - Night school
 - Media help
- September
 - Elementary behavior support
 - First 30 day kinder EAs
 - RLA night school
- John
 - Middle school sports
 - Outdoor school
 - Challenge day.
- Diego
 - elementary 4 fte,
 - media tosa,
 - middle school sports,
 - night school
- Catherine asked if nurses remain for this coming year. Confirmed
- Stevie asked if they can prioritize sports in Middle School
- Dane suggests that track be returned.
- Scott suggested basketball and track (both genders). Stipend for sports paid (based on salary schedule and experience at coaching).
- Diego awaiting answer on fte: Nutrition at Woodland.
- Rachel responds: Woodland fte is correct on reported fte in nutrition services. 2.69 is where she is at. Working budget is different, 3.9 fte. See if there was a vacancy that didn't get removed.
- Joe would like to know where the house sale money will go. John asked if the board can allocate the funds based on a one-time sale. Rachel notes that there is a file on the house that outlined where the funds were go. John asked can the board modify the allocation. Rachel noted that there is nothing known that is restricted that would prevent them from allocating dollars.
- Stevie asked if there is a plan in place for night school. Frank notes that six kids enrolled. Alternative options may be online credit recovery during the day.
- Dane comments, as a board and a budget committee member, he struggles to describe this process: Linden B. Johnson quote.

Dane propose we approve this budget as we've discussed here with the understanding that we have a list of priorities that would be returned, should they be able to be returned, and that the board will do it's due diligence on Special Education. Scott Seconds. Budget committee votes and approve with 9 ayes and 3 nays (Matt Craven, Sara Garcia Gonzalez and Meredith Cawood).

Chair notes that the budget has been approved by the committee and will go to the board for approval.

5/19/16|CP


Page 19 of 20

Dane moved to approve the levying taxes. Scott seconds. Budget committee votes and unanimously approve with 12 ayes and 0 nays.

Chair notes that levying taxes will go to the board for approval.

Chair Meredith Cawood adjourned the 2016-17 Budget Meeting at 11:52pm.

Reviewed and Approved by:


Dane Nickerson, Board Chair


Dr. Linda Florence, Superintendent

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the **Reynolds School District #7** will be held on **June 8, 2016** 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, 2016** 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** between the hours of **8:00 a.m.** and **4:00 p.m.**, or online at <http://www.reynolds.k12.or.us/district/finance-department>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Cynthia Le

Telephone: 503 661 7200 x3253 Email: hle@rsd7.net

| FINANCIAL SUMMARY - RESOURCES | | | |
|--|--|---|--|
| TOTAL OF ALL FUNDS | Actual Amount Last Year 2014 - 15 | Adopted Budget This Year 2015 - 16 | Approved Budget Next Year 2016 - 17 |
| Beginning Fund Balance | \$19,671,596 | \$146,197,840 | \$148,369,776 |
| Current Year Property Taxes, other than Local Option Taxes | 30,076,715 | 31,813,550 | 31,779,090 |
| Current Year Local Option Property Taxes | 0 | 0 | 0 |
| Other Revenue from Local Sources | 10,520,990 | 12,000,674 | 12,243,710 |
| Revenue from Intermediate Sources | 2,533,488 | 2,849,276 | 5,082,344 |
| Revenue from State Sources | 83,521,907 | 91,934,269 | 91,199,475 |
| Revenue from Federal Sources | 14,460,075 | 17,766,667 | 14,529,738 |
| Interfund Transfers | 2,104,038 | 1,785,538 | 2,004,938 |
| All Other Budget Resources | | | 6,000,000 |
| Total Resources | \$162,888,809 | \$304,347,814 | \$311,209,071 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|--|----------------------|----------------------|----------------------|
| Salaries | \$64,977,280 | 70,930,923 | \$70,509,531 |
| Other Associated Payroll Costs | 33,850,986 | 33,565,325 | 35,170,684 |
| Purchased Services | 18,360,340 | 22,409,323 | 33,288,368 |
| Supplies & Materials | 7,826,852 | 10,880,755 | 9,525,822 |
| Capital Outlay | 3,336,390 | 43,612,655 | 31,801,119 |
| Other Objects (except debt service & interfund transfers) | 1,280,723 | 1,591,894 | 2,497,692 |
| Debt Service* | 15,113,587 | 17,165,887 | 17,880,637 |
| Interfund Transfers* | 2,104,038 | 1,785,538 | 1,319,938 |
| Operating Contingency | | 95,747,366 | 104,004,756 |
| Unappropriated Ending Fund Balance & Reserves | 16,038,612 | 6,658,148 | 5,210,524 |
| Total Requirements | \$162,888,809 | \$304,347,814 | \$311,209,071 |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION | | | |
|--|----------------------|----------------------|----------------------|
| 1000 Instruction | \$76,154,715 | \$82,376,830 | \$82,408,313 |
| FTE | 700.34 | 715.324 | 680.3189 |
| 2000 Support Services | 46,932,202 | 53,773,618 | 55,735,448 |
| FTE | 410.8 | 427.8909 | 421.3395 |
| 3000 Enterprise & Community Service | 6,544,655 | 7,326,139 | 8,074,366 |
| FTE | 54.26 | 56.89 | 61.765 |
| 4000 Facility Acquisition & Construction | 1,000 | 39,514,287 | 36,575,089 |
| FTE | | | |
| 5000 Other Uses | | | |
| 5100 Debt Service* | 15,113,588 | 17,165,888 | 17,880,637 |
| 5200 Interfund Transfers* | 2,104,038 | 1,785,538 | 1,319,938 |
| 6000 Contingency | | 94,927,366 | 104,004,756 |
| 7000 Unappropriated Ending Fund Balance | 16,038,612 | 7,478,148 | 5,210,524 |
| Total Requirements | \$162,888,809 | \$304,347,814 | \$311,209,071 |
| Total FTE | 1165.4 | 1200.1049 | 1163.4234 |

* 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 | \$9,275,400 | |
| Other Bonds | \$7,340,489 | |
| Other Borrowings | \$7,642,438 | |
| Total | \$24,258,327 | |

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

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

FORM ED-50 2016-2017

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 06/30/2016
Mailing Address of District City State Zip Date Submitted
Cynthia Le Director of Finance 503 661 7200 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 | Excluded from Measure 5 Limits Amount of Levy |
| 2. | Local option operating tax | 2 | | |
| 3. | Local option capital project tax | 3 | | |
| 4a. | Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 | 4a. | | \$4,986,750 |
| 4b. | Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 | 4b. | | \$4,288,650 |
| 4c. | Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) | 4c. | | \$9,275,400 |

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. 12-15)

(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.

Reynolds School District No. 7

Motion to Approve Budget and Appropriation of Funds

May 19, 2016

BE IT MOVED, that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2016-17 “Proposed” budget in the total sum of **\$ 310,709,071** now on file in the District Administration Office.

BE IT MOVED, that the requirements for the fiscal year beginning July 1, 2016, 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 | \$ | 74,316,926 | 74,316,926 | |
| 2000 | Support Services | \$ | 46,042,551 | 46,042,551 | |
| 3000 | Community Services | \$ | 146,636 | 146,636 | |
| 5110 | Long-Term Debt Service | \$ | 122,310 | 122,310 | |
| 5200 | Transfer of Funds | \$ | 1,319,938 | 1,319,938 | |
| 6000 | Contingencies | \$ | 1,000,000 | 1,000,000 | |
| 7000 | End Fund Balance | \$ | 6,470,966 | 6,470,966 | |
| | Total General Fund | \$ | 129,419,327 | 129,419,327 | - |

Federal Programs

| | | | Proposed | Approved | Change |
|------|-------------------------------|----|------------------|------------------|---------------|
| 1000 | Instruction | \$ | 4,972,771 | 4,972,771 | - |
| 2000 | Support Services | \$ | 3,353,480 | 3,353,480 | - |
| 3000 | Community Services | \$ | 255,170 | 255,170 | - |
| | Total Federal Programs | \$ | 8,581,421 | 8,581,421 | |

State and Other Programs

| | | | Proposed | Approved | Change |
|------|---------------------------------------|----|------------------|------------------|---------------|
| 1000 | Instruction | \$ | 1,720,141 | 1,720,141 | - |
| 2000 | Support Services | \$ | 4,837,328 | 4,837,328 | - |
| 3000 | Community Services | \$ | 614,502 | 614,502 | - |
| 6000 | Contingency | \$ | 56,670 | 56,670 | - |
| 7000 | End Fund Balance | \$ | 220,418 | 220,418 | - |
| | Total State and Other Programs | \$ | 7,449,059 | 7,449,059 | - |

Nutrition Services

| | | | Proposed | Approved | Change |
|------|---------------------------------|----|------------------|------------------|---------------|
| 3000 | Community Services | \$ | 7,058,058 | 7,058,058 | - |
| | Total Nutrition Services | \$ | 7,058,058 | 7,058,058 | - |

Early Retirement

| | | | Proposed | Approved | Change |
|------|-------------------------------|----|-----------------|-----------------|---------------|
| 2000 | Support Services | \$ | 891,508 | 891,508 | - |
| | Total Early Retirement | \$ | 891,508 | 891,508 | - |

Insurance Reserve

| | | | Proposed | Approved | Change |
|------|--------------------------------|----|-----------------|-----------------|---------------|
| 2000 | Support Services | \$ | 496,518 | 496,518 | - |
| | Total Insurance Reserve | \$ | 496,518 | 496,518 | - |

2005 Debt Service - G.O. Bonds

| | | | Proposed | Approved | Change |
|------|-------------------------|----|------------------|------------------|---------------|
| 5000 | Long-Term Debt Service | \$ | 4,786,750 | 4,786,750 | - |
| | Total G.O. Bonds | \$ | 4,786,750 | 4,786,750 | - |

2015 Debt Service - G.O. Bonds

| | | | Proposed | Approved | Change |
|------|-------------------------|----|------------------|------------------|---------------|
| 5000 | Long-Term Debt Service | \$ | 3,988,650 | 3,988,650 | - |
| | Total G.O. Bonds | \$ | 3,988,650 | 3,988,650 | - |

Debt Service - PERS Bonds

| | | | Proposed | Approved | Change |
|------|-------------------------|----|------------------|------------------|---------------|
| 5000 | Long-Term Debt Service | \$ | 7,340,489 | 7,340,489 | - |
| | Total PERS Bonds | \$ | 7,340,489 | 7,340,489 | - |

Capital Projects Fund

| | | | Proposed | Approved | Change |
|------|---|----|------------------|------------------|---------------|
| 4000 | Building Acquisition, Construction and Improvement Services | \$ | 1,000 | 1,000 | - |
| 5000 | Long-Term Debt Service | \$ | 1,642,438 | 1,642,438 | - |
| | Total Capital Projects Fund | \$ | 1,643,438 | 1,643,438 | - |

2015 Capital Projects Fund

| | | | Proposed | Approved | Change |
|------|---|----|--------------------|--------------------|---------------|
| 4000 | Building Acquisition, Construction and Improvement Services | \$ | 32,574,089 | 32,574,089 | - |
| 6000 | Contingency | \$ | 91,425,911 | 102,448,086 | 11,022,175 |
| | Total Capital Projects Fund | \$ | 124,000,000 | 135,022,175 | - |

2016 School Improvement Projects (QZAP)

| | | | Proposed | Approved | Change |
|------|---|----|------------------|------------------|---------------|
| 4000 | Building Acquisition, Construction and Improvement Services | \$ | 4,000,000 | 4,000,000 | - |
| | Total Trust Fund | \$ | 4,000,000 | 4,000,000 | - |

Trust Fund

| | | | Proposed | Approved | Change |
|------|--------------------------|----|-----------------|-----------------|---------------|
| 1000 | Instruction | \$ | 1,500 | 1,500 | - |
| 2000 | Support Services | \$ | 11,038 | 11,038 | - |
| 7000 | End Fund Balance | \$ | 19,140 | 19,140 | - |
| | Total Trust Funds | \$ | 31,678 | 31,678 | - |

| | | | | | |
|--|------------------------|----|--------------------|--------------------|-------------------|
| | Total All Funds | \$ | 299,686,896 | 310,709,071 | 11,022,175 |
|--|------------------------|----|--------------------|--------------------|-------------------|

Meredith Cawood, Budget Committee Chair

Reynolds School District No. 7

Motion Levying Taxes

May 19, 2016

BE IT MOVED, that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2016-17 "Proposed" budget in the total sum of **\$ 310,709,071** 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 **\$8,775,400** 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) | \$8,775,400 |


Meredith Cawood, Budget Committee Chair

Attest:



Rachel L. Hopper, Deputy Clerk

Resolution #2015-2016-015
A RESOLUTION ADOPTING THE 2016-17 BUDGET AND APPROPRIATING FUNDS

- WHEREAS,** Oregon Local Budget Law requires school districts to adopt a budget authorizing expenditures for each fiscal year, and
- WHEREAS,** the Budget Committee held a public hearing to gain public input on the proposed budget and subsequently approved the 2016-17 Budget, and
- WHEREAS,** the Board of Directors approved changes to the Approved Budget within the legal requirements allowed following a public hearing on the 2016-17 Approved Budget, and
- WHEREAS,** the Board desires to adopt the 2016-17 Budget as amended and appropriate expenditures for the 2016-17 fiscal year, and

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of Reynolds School District 7 to adopt the **2016-17** Budget as amended in the total sum of **\$311,209,071**, 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, 2016 are hereby appropriated as follows:

| Major Function | Item Description | Approved Budget 2016 - 17 | Recommended Amendment | Adopted Budget 2016 - 17 |
|---------------------|--------------------------|---------------------------|-----------------------|--------------------------|
| GENERAL FUND | | | | |
| Expenses | | | | |
| 1000 | Instruction Services | 74,316,926 | 1,396,975 | 75,713,901 |
| 2000 | Support Services | 46,042,551 | 103,025 | 46,145,576 |
| 3000 | Community Services | 146,636 | | 146,636 |
| 5110 | Long-Term Debt Service | 122,310 | | 122,310 |
| 5200 | Transfer of Funds | 1,319,938 | | 1,319,938 |
| 6000 | Contingencies | 1,000,000 | | 1,000,000 |
| 7000 | Unapp. End. Fund Balance | 6,470,966 | (1,500,000) | 4,970,966 |
| TOTAL | | 129,419,327 | - | 129,419,327 |

| Major Function | Item Description | Approved Budget 2016 - 17 | Recommended Amendment | Adopted Budget 2016 - 17 |
|--|--------------------------|---------------------------|-----------------------|--------------------------|
| FEDERAL PROGRAMS | | | | |
| Expenses | | | | |
| 1000 | Instruction Services | 4,972,771 | | 4,972,771 |
| 2000 | Support Services | 3,353,480 | | 3,353,480 |
| 3000 | Community Services | 255,170 | | 255,170 |
| TOTAL | | 8,581,421 | - | 8,581,421 |
| STATE & OTHER PROGRAMS FUND | | | | |
| Expenses | | | | |
| 1000 | Instruction Services | 1,720,141 | | 1,720,141 |
| 2000 | Support Services | 4,837,328 | | 4,837,328 |
| 3000 | Community Services | 614,502 | | 614,502 |
| 6000 | Contingencies | 56,670 | | 56,670 |
| 7000 | Unapp. End. Fund Balance | 220,418 | | 220,418 |
| TOTAL | | 7,449,059 | - | 7,449,059 |
| NUTRITION SERVICES | | | | |
| Expenses | | | | |
| 3000 | Community Services | 7,058,058 | | 7,058,058 |
| TOTAL | | 7,058,058 | - | 7,058,058 |
| EARLY RETIREMENT FUND | | | | |
| Expenses | | | | |
| 2000 | Support Services | 891,508 | | 891,508 |
| TOTAL | | 891,508 | - | 891,508 |
| INSURANCE RESERVE FUND | | | | |
| Expenses | | | | |
| 2000 | Support Services | 496,518 | | 496,518 |
| TOTAL | | 496,518 | - | 496,518 |

| Major Function | Item Description | Approved Budget 2016 - 17 | Recommended Amendment | Adopted Budget 2016 - 17 |
|-------------------------------------|---|---------------------------|-----------------------|--------------------------|
| 2005 DEBT SERVICE G.O. BONDS | | | | |
| Expenses | | | | |
| 5110 | Long-Term Debt Service | 4,786,750 | | 4,786,750 |
| 6000 | Contingencies | | 200,000 | 200,000 |
| TOTAL | | 4,786,750 | 200,000 | 4,986,750 |
| 2015 DEBT SERVICE G.O. BONDS | | | | |
| Expenses | | | | |
| 5110 | Long-Term Debt Service | 3,988,650 | | 3,988,650 |
| 6000 | Contingencies | | 300,000 | 300,000 |
| TOTAL | | 3,988,650 | 300,000 | 4,288,650 |
| DEBT SERVICE PERS BONDS | | | | |
| Expenses | | | | |
| 5110 | Long-Term Debt Service | 7,340,489 | | 7,340,489 |
| TOTAL | | 7,340,489 | - | 7,340,489 |
| CAPITAL PROJECTS FUND | | | | |
| Expenses | | | | |
| 4000 | Building Acquisition, Construction and Improvement Services | 1,000 | | 1,000 |
| 5110 | Long-Term Debt Service | 1,642,438 | | 1,642,438 |
| TOTAL | | 1,643,438 | - | 1,643,438 |
| 2015 CAPITAL PROJECTS FUND | | | | |
| Expenses | | | | |
| 4000 | Building Acquisition, Construction and Improvement Services | 32,574,089 | | 32,574,089 |
| 6000 | Contingencies | 102,448,086 | | 102,448,086 |
| TOTAL | | 135,022,175 | - | 135,022,175 |

| Major Function | Item Description | Approved Budget 2016 - 17 | Recommended Amendment | Adopted Budget 2016 - 17 |
|--|---|---------------------------|-----------------------|--------------------------|
| 2016 School Improvement Projects (QZAP) | | | | |
| Expenses | | | | |
| 4000 | Building Acquisition, Construction and Improvement Services | 4,000,000 | | 4,000,000 |
| TOTAL | | 4,000,000 | - | 4,000,000 |
| TRUST FUND | | | | |
| Expenses | | | | |
| 1000 | Instruction Services | 1,500 | | 1,500 |
| 2000 | Support Services | 11,038 | | 11,038 |
| 7000 | Unapp. End. Fund Balance | 19,140 | | 19,140 |
| TOTAL | | 31,678 | - | 31,678 |
| TOTAL ALL FUNDS | | | | |
| Expenses | | | | |
| 1000 | Instruction | 81,011,338 | 1,396,975 | 82,408,313 |
| 2000 | Support Services | 55,632,423 | 103,025 | 55,735,448 |
| 3000 | Community Services | 8,074,366 | - | 8,074,366 |
| 4000 | Building Acquisition, Construction and Improvement Services | 36,575,089 | - | 36,575,089 |
| 5110 | Long-Term Debt Service | 17,880,637 | - | 17,880,637 |
| 5200 | Transfer of Funds | 1,319,938 | | 1,319,938 |
| 6000 | Contingencies | 103,504,756 | 500,000 | 104,004,756 |
| 7000 | Unapp. End. Fund Balance | 6,710,524 | (1,500,000) | 5,210,524 |
| TOTAL | | 310,709,071 | 500,000 | 311,209,071 |

Effective Date: Upon Adoption

Passed and adopted by the Reynolds School Board this 8th Day of June 2016.

A handwritten signature in cursive script, appearing to read "Dane Nickerson", written over a horizontal line.

Dane Nickerson, Board Chair

A handwritten signature in cursive script, appearing to read "Linda Florence", written over a horizontal line.

Dr. Linda Florence, Superintendent

District Clerk

Resolution #2015-2016-016

A RESOLUTION DECLARING, IMPOSING AND CATEGORIZING TAXES FOR FISCAL YEAR 2016-17

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

WHEREAS, the Board has adopted the 2016-17 Budget in the sum of **\$311,209,071**, including property tax revenues, and

WHEREAS, the Board desires to declare, impose and categorize taxes for Fiscal Year 2016-17 as allowed by law.

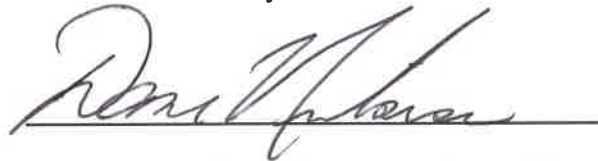
NOW THEREFORE, BE IT RESOLVED by the Board of Directors of Reynolds School District #7 to declare the permanent tax rate to be **\$4.4626 per \$1,000 of assessed valuation**, to be levied upon all taxable property within the District; and

BE IT FURTHER RESOLVED by the Board of Directors of the Reynolds School District #7 that the tax of **\$9,275,400** 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:

| 2016 -2017 Tax Rates | |
|--|--------------|
| Levy within Tax Base (Permanent Rate) | \$ 4.4626 |
| Levy for Bonded Debt (excluded from all limitations) | \$ 9,275,400 |

Effective Date: July 1, 2016

Passed and adopted by the Reynolds School Board this 8th Day of June 2016.



Dane Nickerson, Board Chair



Dr. Linda Florence, Superintendent

Board Clerk

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REYNOLDS SCHOOL DISTRICT



Reynolds High School seniors pose for a quick photo before receiving their diplomas.

