

May 1, 2014

2014-15 BUDGET MESSAGE

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

Statewide Revenue

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

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

K-12 Revenue Picture

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

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

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

BUDGETING A PLAN

Reynolds School Board Adopted Budget Goals

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

2014-2015 Board Budget Goals

- **Support 2013-14 Board and Superintendent Goals and Action Plan**
- **Increase Achievement K-12 with Emphasis at K-3**
 - Optimize technology to meet the needs of 21st Century Learners*
 - The equipment our students use for learning must be relevant*
 - Continue Investment in Current Textbook, e-text, and/or Instructional Materials in Compliance with the State Adoption Cycle*
 - Align English Language Learner (ELL) Resources with ELL Services*
 - Broaden Extended Learning and Dropout Prevention Programs*
 - Align Professional Development Opportunities*
 - Enhance District Academic Partnerships*
- **Expand Athletics and Activities Opportunities**
- **Maintain a 5% Unappropriated Ending Fund Balance in Keeping with Board Policy**
- **Provide Safe, Healthy, and Well-Maintained Learning Environments**

2013-2014 Superintendent and School Board Goals and Action Plan

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

Student Achievement Goals

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

Fiscal Responsibility

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

Communication

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

Formulation of the Budget Plan

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

Board Budget Goal:

Support the Board and Superintendent 2013-14 Action Plan

Student Achievement

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

Curriculum and Instruction Budget:

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

Student Services Budget:

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

Technology Budget:

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

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

Curriculum and Instruction Budget:

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

Student Services Budget:

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

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

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

Fiscal Responsibility

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

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

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

Communication

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

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

Board Budget Goal:

Increase Achievement K-12 with Emphasis at K-3

Optimize Technology to Meet the Needs of 21st Century Learners

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

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

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

Align English Language Learner (ELL) Resources with ELL Services

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

Broaden Extended Learning and Dropout Prevention Programs

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

Align Professional Development Opportunities

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

Enhance District Academic Partnerships

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

- Middle College with Mt. Hood Community College

Board Budget Goal:

Expand Athletics and Activities Opportunities

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

Board Budget Goal:

Maintain a 5% Unappropriated Ending Fund Balance Per Board Policy

- Budget includes the required 5% unappropriated ending fund balance

Board Budget Goal:

Provide Safe, Healthy and Well-maintained Learning Environments

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

BUDGET DEVELOPMENT

Revenue Assumptions

General Fund

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

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

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

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

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

Nutrition Service Fund

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

Federal Programs

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

Expenditure Assumptions

General Fund

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

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

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

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

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

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

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

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

Nutrition Service Fund

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

Federal Programs

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

Proposed Changes to Previously Contracted Services

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

OTHER BUDGET CONSIDERATIONS

Spending Down District General Fund Reserves

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

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

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

Student-Teacher Ratio Information

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

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

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

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

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

CONCLUSION

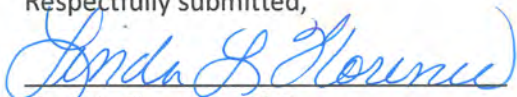
This budget document reflects the conscious effort to continue the practice of maintaining the beginning fund balance over the course of the last year for use on one-time purchases while adjusting staffing levels to match the projected increasing enrollment. The 2014-15 budget document benefits from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

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

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

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

Respectfully submitted,



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

1 de mayo de 2014

2014-15 MENSAJE DEL PRESUPUESTO

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

Ingresos Estatales

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

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

Ajusto de Ingresos de K-12

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

Como las escuelas se financian principalmente a través de los impuestos sobre los ingresos, el déficit de ingresos históricos también ha afectado al número de puestos de personal en los distritos escolares. Los presupuestos escolares se inclinan fuertemente en los costos de personal, salarios y beneficios, por lo general alrededor de 80 a 85% del presupuesto total.

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

PRESUPUESTANDO UN PLAN

Metas del Presupuesto Adoptadas por la Junta Directiva

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

2014-2015 Metas del Presupuesto de la Junta Directiva

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

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

Optimizar la tecnología para satisfacer las necesidades de los estudiantes del siglo XXI

Los equipo en los que los estudiantes aprenden necesitan ser relevantes

Continuar la inversión en libros de texto, libros electrónicos, y/o materiales didácticos en

Conformidad con el Ciclo de adopción del Estado

Alinear a los recursos de los estudiantes del Idioma inglés (ELL) Con los Servicios de ELL

Ampliar el Aprendizaje Extendido y Programas de Prevención a la Deserción Escolar

Alinear oportunidades de Desarrollo Profesional

Mejorar las asociaciones Académicas del Distrito

Expandir las Oportunidades de Atletismo y Actividades

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

Proporcionar ambientes de aprendizaje seguro, saludable y bien mantenido.

Metas de la Superintendente y de la Junta Directiva

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

Meta de Logros Académicos de los Estudiantes

- Mejorar los resultados de lectura y matemáticas para cada estudiante de Reynolds School District
- Mejorar el índice de graduación para cada estudiante, en particular dentro de los subgrupos

- Rediseñar los servicios de Educación Especial en la escuela preparatoria para aumentar la tasa de graduación para estudiantes de Educación Especial.

Responsabilidad Fiscal

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

Comunicación

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

Fórmula para el plan presupuestario

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

Logros Estudiantiles

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

Presupuesto del Plan de Estudio e Instrucción:

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

- Agregar Instructores (guías) en el Presupuesto de ELL para proveer o proporcionar desarrollo profesional a los maestros; y
- Además de una academia en línea instalada para los estudiantes de Reynolds High School como una opción para la obtención de créditos de estudio en línea con contrato de alta calidad (HQ) servicios autorizados a través ORVED.

Presupuesto de Servicios a los Estudiantes:

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

Presupuesto de Tecnología:

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

Logros Estudiantiles

(Cont)

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

Presupuesto de Currículo e Instrucción:

- Aumentar las oportunidades de AVID (Avance Vía Determinación Individual) programa de preparación para la universidad :
 - Agregar tutores para apoyar las sesiones del espectro de las clases electivas de AVID Grados 7-12;
 - Capacitar a los maestros de clases electivas no-AVID, en las estrategias de AVID para hacer crecer el programa a nivel de toda la escuela;
 - Proporcionar una exposición significativa a la universidad a través de excursiones bianuales;
 - Pagar por los registros del Fondo General, no subvenciones, para asegurar la continuidad y estabilidad del programa en el futuro;
- Incrementar recuperación de créditos y segundas oportunidades para obtener crédito a nivel de educación secundaria durante el curso del día para que los estudiantes tengan una mayor oportunidad de obtener suficientes créditos para graduarse si se han atrasado para la graduación;
- Agregar entrenadores en el presupuesto de ELL Budget para proporcionar desarrollo profesional a los maestros; y
- Agregar una Academia en la red para estudiantes de Reynolds High School como una opción para obtener créditos por los estudios online con servicios contratados de alta calidad (HQ) de maestros licenciados a través de ORVED.

Presupuesto de Servicios Estudiantiles:

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

Logros Estudiantiles

(Cont)

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

- Seguir trabajando en el rediseño de los cursos de educación especial ofrecidos en la preparatoria para poder incrementar la tasa de graduación de los estudiantes en educación especial ofreciendo más créditos en matemáticas y artes lingüísticas;
- Reconfigurar un maestro del salón de recursos de la preparatoria en una clase de apoyo para estudiantes con necesidades graves de conducta con el fin de mantener a los estudiantes “encaminados” y en la escuela y;
- Continuar con las prácticas de justicia restaurativa, mientras se trabaja para mantener a nuestros estudiantes en la escuela y reducir las suspensiones y expulsiones, proporcionando apoyo y servicios alternativos.

Responsabilidad Fiscal

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

- Seguir implementando el Plan General de Contabilidad ODE 2012 ODE dentro del proyecto de presupuesto para el cumplimiento y ayudar a informar con mayor precisión de los datos de ingresos y gastos por materia, nivel de grado y escuela;
- Investigar y alinear en los salones personal certificado y de apoyo equivalente a tiempo completo (FTE) en las secciones de enseñanza para incrementar la eficiencia;
- Personal de tiempo completo (FTE) al mínimo para operar cada edificio basado en los registros de estudiantes proyectados, seguimiento del tamaño de las clases, y permitir un presupuesto de contingencia que se utilizará para FTE cuando sea necesario, luego de los primeros 10 días de clases si la asistencia de estudiante excede lo proyectado;
- Asignar música y Educación Física (PE) FTE en el nivel primario en un fijo de 0.50 FTE cada uno para proporcionar a los directores la oportunidad de tener sus necesidades de instrucción conduzcan el horario de la escuela en vez de días y horarios en que los maestros de música y educación física puedan pasar tiempo en los edificios, con el beneficio adicional de hacer frente a las necesidades de tiempo de preparación de los maestros.
- Asignar los fondos del impuesto de Arte de Portland para las cuatro escuelas primarias elegibles, Alder, Glenfair, Margaret Scott and Wilkes, para agregar FTE para música y Arte en esos lugares;
- Alinear personal clasificado FTE a lugares, en función de criterios medibles, como tasa de matrícula y movilidad estudiantil, y cuando corresponda a los metros cuadrados a ser limpiado cortar el césped;

- Seguir trabajando en el mantenimiento de las instalaciones y presupuesto de operaciones para presupuestar el plan de mejoras y proyectos específicos para ser completados y no establecer un número que se ajusta anualmente según la inflación;
- Seguir trabajando en crear asignaciones de presupuesto en los edificios según las necesidades priorizadas de los edificios para el año y no estrictamente en función de cada estudiante;
- Aumento de muebles, accesorios y presupuesto de equipos para reemplazar los muebles rotos, deteriorados o no reparables en uso en los salones escolares y edificios para continuar el ciclo de reemplazo anual y mejorar la ergonomía de los estudiantes y la experiencia de aprendizaje en los salones.
- Continuar con el proyecto de reemplazo de tecnología con una tercera ronda de equipos propuestos para reemplazar a las computadoras de los estudiantes y maestros que tienen más de 6 años y se agregan la tecnología a las aulas para la enseñanza y el uso de los estudiantes en las nuevas clases de Kindergarten de tiempo completo, así como en el sexto grado;
- Seguir adquiriendo aprobaciones de E-Rate anualmente que resulta en un 86% de reducción de costos de teléfono e internet del distrito; y
- Asegurar las auditorías de eficiencia de energía y planes de mejoras calificados por los fondos SB1149 para el 2014-15.

Comunicación

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

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

DESARRO DEL PRESUPUESTO

Supuestos de Ingresos

Fondo General

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

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

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

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

Fondo de Servicios de Nutrición

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

Programas Federales

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

Supuestos de Gastos

Fondo General

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

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

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

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

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

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

- Las escalas de sueldos para los empleados administrativos y confidenciales incluirán un Costo de Vida (COLA) aumento del 1,5%, junto con un paso experiencia programada. Además, se asume un promedio de \$ 1.100 en las tapas de seguros mensuales.
- La escala de sueldos para el personal clasificado se basa en un contrato en el proceso de ser negociado y representa un aumento de COLA 1,5%, junto con un aumento de paso programado y un promedio de 912 dólares en las tapas de seguro mensuales, dependiendo de la duración del año trabajado.
- La escala de sueldos para el personal con licencia se basa en un contrato abierto en el proceso de ser negociado y representa un incremento del 1,5 % COLA con un aumento de paso programado que va de 1,04 % a 1,91 %.
- El Sistema de Retiro de Empleados Públicos (PERS) Junta liberó las tasas de contribución para el bienio que comienza el 1 julio de 2013.
 - Nivel 1 and 2 del Empleador PERS Cambio se ha fijado en 9,71 % - frente al 14.11 % en 2011 a 13 , sin embargo, no ha cambiado 2013-14
 - Oregon Plan de Retiro (OSPRA) Empleador PERS Cambio se ha fijado en 7,71 % - frente al 12.11 % en 2011-13 y 2013-14 sin cambios
- El Sistema de Retiro de Empleados Públicos (PERS) sin fondear Actuarial Responsabilidad (UAL) requiere una tasa de 10,03 % aplicado a PERS nómina elegible para cubrir los pagos de los bonos anuales.
- Otros costos laborales de los empleadores se basan en el supuesto de 7.65 % FICA, 0.46 % - 3.80 % para las tasas de Compensación de los Trabajadores, y una tasa de desempleo con fondos propios del 0,5%.
- Cortes FTE • Proyección de las reducciones en los fondos federales fueron absorbidos por las vacantes del Fondo General creadas a través de jubilaciones o renuncias siempre que sea posible para evitar despedidas o la reducción de la fuerza.
- El presupuesto de gastos incluye un año escolar completo sin corte o días de licencia propuesta.
- Ahorro de E-Rate se toman como una reducción en la facturación del distrito para los servicios de telefonía e Internet. El Distrito aprovechó el proceso de calificación de E-Rate comenzando de nuevo con el año escolar 2012-2013, después de recoger de forma esporádica financiación E-Rate para un número de años. Con el fin de recibir los beneficios para el año escolar 2013-2014, se completó el proceso de solicitud y elegibilidad en la primavera de 2013. Estos ahorros representan el 86% de lo que el Distrito ha invertido históricamente en los servicios telefónicos y de Internet como el programa E-Rate no se había utilizado en Reynolds en los últimos años, que se estima en \$ 120,000 para 2014-2015.

Fondo de servicio de Nutrición

Los gastos se basan en los cambios de los tipos de trabajo como se señaló anteriormente, contratar servicios proyectados, los aumentos de los tipos de productos básicos, y las mejoras de capital que

continúan dentro de centros de servicio de alimentos del Distrito. 2014-15 será el quinto año de un contrato de cinco años con Chartwells para los servicios de gestión y de contratos de productos.

Programas Federales

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

Propuesta de Cambios a los servicios contratados con anterioridad

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

OTRAS CONSIDERACIONES PARA EL PRESUPUESTO

Reducir los gastos del Distrito General de las Reservas

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

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

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

Maestro-estudiante Ratio de información

Durante el otoño de 2012-2013 algunos tamaños de las clases eran excesivamente grande, sobre todo en algunas escuelas primarias, donde se había cortado FTE basadas en una disminución proyectada de la matrícula. El presupuesto 2013-14 refleja personal adicional para satisfacer la demanda de aumento de la matrícula y se

permite que el Distrito pueda responder con un ETC adicional donde el número de matriculados superaron las proyecciones.

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

Como se dijo anteriormente , el proyecto de presupuesto 2014-2015 incluye la dotación de personal en base a la matrícula proyectada con un énfasis en clases más pequeñas en los grados K a 3. Sin embargo, los directores tienen la autoridad en la forma FTE se utiliza realmente con el fin de satisfacer las necesidades particulares de cada edificio. La siguiente tabla muestra la proporción de estudiantes por maestro proyectado por ubicación:

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

Nuevas Iniciativas Propuestas

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

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

CONCLUSIÓN

Este documento presupuestario refleja el esfuerzo consciente para continuar con la práctica de mantener el saldo del fondo de comenzar en el transcurso del año pasado para su uso en las compras de una sola vez, mientras que el ajuste de los niveles de dotación de personal para que coincida con el aumento de la matrícula proyectada. Los documentos del presupuesto 2014-15 se beneficia del recurso provisional creados; Sin embargo, es esencial para trabajar hacia la utilización de los ingresos del año en curso para los gastos del año en curso y acceder al saldo de los fondos de reserva o sólo para aquellas necesidades de una sola vez o para compensar el aumento de los costos fijos en el corto plazo.

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

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

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

Respetuosamente,



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



1 Мая 2014

СООБЩЕНИЕ О БЮДЖЕТЕ 2014-2015 ГОДА

Данный бюджет является финансовым планом Школьного Дистрикта Reynolds. Он включает в себя оценки доходов и расходов, необходимые для осуществления финансирования программ, предложенных дистрикту на один финансовый год. Это сообщение содержит: основную информацию о процессах финансирования, финансовое развитие, предложения и предыдущие оценки. Вообще, бюджет показывает план Школьного Дистрикта Reynolds по предоставлению услуг на образование 2014-15 учебного года.

Доходы Штата

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

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

Состояние Доходов K-12

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

Квартальное сообщение о Государственных Доходах в Марте месяце указало, на отсутствие роста доходов по штату показав, что рост доходов за два года снизится на 2% ниже допустимого уровня.

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

ПЛАН БЮДЖЕТА

Цели Бюджета Принятого Школьным Округом Reynolds

Совет Директоров Школьного Округа Reynolds намечает определенные цели в бюджете 2014-15 года, руководствуясь программой работ проведённых Администрацией Школьного Округа

2014-2015 Цели Бюджета Совета Директоров

- **Поддержать Цель и План действия Совета Директоров и Управляющего на 2013-14 год**
- **Повысить достижения в К-12 особое внимание уделить К-3**
Оптимизировать технологии, в соответствии с требованиями учащегося 21^{го} Века
Оборудование , которое используют студенты для обучения, должно соответствовать своему назначению
Продолжать инвестиции в Текущие Учебники, электронные тексты, и /или Учебные Пособия в Соответствии с Утвержденным Оборотом Штата
Выровнять Ресурсы (ELL) с Услугами ELL
Расширить, Углубить Обучение и Убрать Профилактическую Программу
Выровнять Возможности Профессионального Роста
Расширить Партнёрство в Области Образования
- **Расширить виды занятия спортом и другие мероприятия**
- **Оставить 5% Нераспределенных Остаточных Балансовых Фондов и Сохранить их Согласно Политики Совета Директоров**
- **Обеспечить безопасность, здоровье и хорошую обстановку учебной среды**

Цели и План Действий Управляющего и Школьного Совета на 2013-2014 год

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

Цели достижений студента

- Улучшить результаты каждого студента Школьного Дистрикта Reynolds по Математике и Чтению

- Улучшить Выпускной Коэффициент для всех и отдельно взятого студента, особенно в Подгруппах
- Перепроектировать Специальное Образование Высшей школы, для улучшения выпускного коэффициента студентов специального образования

Финансовая Ответственность

- Пересмотреть Политику Дистрикта в применении Передового Опыта в разных Областях
- Пересмотреть Процедуры Бюджета для того, чтобы Совет Школы начал работу
- Успешно выполнить Годовой Бюджет

Сотрудничество

- Разработать и реализовать в действии план Внутреннего и Внешнего Сотрудничества Дистрикта

Формирование Бюджетного Плана

Как и в прошлом году, темой обсуждения бюджетных процессов является бюджетный план 2014-2015 года, а не план бюджета. Это изменение практически было начато в 2012-2013 году и способствовало началу работы над бюджетом по средствам индивидуальных встреч с персоналом и руководителями. Всю необходимую информация мы получаем от наших школ и отделов. Это информация о кадрах, обеспечении, технических средствах, недвижимости, а так же учитываются нужды учащихся. Учитывая размеры Дистрикта, этот процесс является долгим и кропотливым, но хорошее стоит затрат. Для получения более точной данных, продолжается сбор информации о каждом здании и количестве студентов. Полученные и обобщённые данные включаются в работу для подготовки плана 2014-2015 года. Так же проводится выравнивание бюджетного финансирования 2014-15 года с планом, учитывая конкретные рекомендации и цели Дистрикта в соответствии к Целям Бюджета Совета Директоров.

Цель Бюджета Совета Директоров:

Поддержка Плана Действий 2013-14 Совета Директоров и Управляющего

Достижение студента

Цель 1: Улучшить показатели каждого студента Школьного Дистрикта Reynolds по Математике и Чтению. Предлагаемый бюджет включает в себя следующее:

Бюджет Учебного плана и Инструкций:

- Выполнение в дошкольных классах с полным днём посещения и так же во всех одиннадцати начальных школах дистрикта

- К-12 уровень грамотности и её составные: комплексная система оценок, приведение в соответствие материалов, высокий профессиональный рост, что необходимо для обеспечения качественного выполнения

- Комиссии на начальных и средних уровнях :
 - помощь в изучении основ грамотности
 - создание основ для инструкций по математике и изучению потенциального материала для его использования
 - продолжение работы, основанной на профессиональном преподавании и обучении
 - укрепление и продолжение постоянного реагирования на предложения

- Профессионально усовершенствоваться в развитии специальных программ и инструктивных технологий

Дополнительно для преподавателей языка, предусмотреть в бюджете возможность для учителей ELL возможность повысить их профессиональный уровень

- Затраты на приобретение материалов

Бюджет на Услуги Студента :

- Научно обоснованный учебный план по чтению и математике, чтобы указать на сложности в этих областях

- Тренинге по учебным планам и предоставлении дополнительного времени учителю специального образования для совместной работы с регулярным учителем, по конкретным студентам у которых есть трудности по чтению и математике

Бюджет на Технологии:

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

- 2:1 снабдить техническими устройствами вместе с бес проводниковыми системами дошкольные классы с полным днём обучения, если есть необходимость

- 2:1 обеспечить техническими устройствами и бес проводниковыми системами все 6^е классы, где есть в этом потребность

- Обучать технической программе, которая способствует усовершенствованию технологий

- Директору по Технологиям, объединить технические средства, учебный план, инструкции для того, чтобы продолжить работы по переводу преподавания и изучения на цифровую основу

- Учителю по специальным поручениям (TOSA) в области Технологий, провести дополнительный тренинг для лицензированных сотрудников по использованию технологий на обычных занятиях в классах

Цель 2: Улучшить выпускной коэффициент для каждого студента, особенно в подгруппах. Ниже было предложено для рассмотрения в бюджете :

Бюджет Учебного плана и Обучения:

- Возможности в Развитии через Индивидуальное Решение (AVID) подготовительной программы колледжа

- Восстановление кредитов и возможность заработать их на уровне старшей школы

- 2 Учителя языка для КОНКРЕТНОГО и ПОВЕРХНОСНОГО обучения

- Обучение в Высшей школе через интернет

Бюджет услуг обучения студента :

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

- .5 Проводить консультации для FTE

- Профессиональное развитие, основой которого есть Преподавание и Обучение, стандарты программы штата Common Core, Возможности и Результат в четырёх основных областях

Цель3: Продолжать работу над основными предложениями по реконструкции Специального Образования , аргументации управления, автономии классов, для того что бы увеличить выпускной коэффициент студентов Специального Образования. Отделом услуг студентов в бюджете предусмотрено:

- Провести реконструкцию курса специального образования высшей школы для того, чтобы увеличить выпускной коэффициент студентов
- Переоборудовать комнату вспомогательных материалов в высшей школе в класс для студентов с серьёзными отклонениями в поведении для того , что бы держать студентов на нужном курсе в школе
- Реализовать практику восстановления правосудия, снизив исключение и отстранение студента из школы

Финансовая Ответственность

Больше работать в части финансовой ответственности, внедрять передовой опыт, усовершенствовать все процессы подготовки бюджета, основные процессы в работе над деталями в распределении труда, дохода, сметы расходов и то, что могло быть не показано в плане расходов бюджета. Конкретные расходы предложенные бюджетом показывают работу, которая ведётся в плане финансовой ответственности и являются :

- Улучшить 2012 ODE Схему реализации Счетов в рамках предложенного бюджета на предмет соответствия и оказания помощи в более точном предоставлении данных о доходах и расходах по статьям, классам и школе
- Исследовать и выровнять классы и лицензированных сотрудников которые работают полный рабочий день (FTE) для увеличения эффективности их работы
- Сократить до минимума количество FTE учитывая количество зарегистрированных студентов в школе, размер класса, для того чтобы сделать запас на случай непредвиденных обстоятельств, когда возникнет необходимость в использовании FTE . Такая ситуация может возникнуть после первых 10 дней школы, когда фактическое количество студентов может превысить планируемое
- Определить музыку и физическое воспитание на начальный уровень, установив 0.50 FTE для каждого для того, чтобы иметь основное время для проведения инструктажа и следовать расписанию в разные дни и часы. Это даст учителю музыки и физкультуры возможность находится в помещении и подготовиться к уроку.
- Дать право на использование Портленд арт налогового финансирования четырём школам, Alder, Glenfair, Margaret Scott и Wilkes, на введение FTE уроков музыки и арта на сайтах
- Делать выравнивание классифицированных сотрудников FTE в соответствии с местом расположения, основываясь на измерении таких критерий как, численность, изменение уровня, и площади в квадратных мерах

- Продолжать работу по техническому содержанию объекта согласно бюджета. Завершить конкретные проекты, и не повышать стоимость с учётом ежегодной инфляции
- Продолжать работать над формированием бюджета зданий в распределении их по назначению, потребностям на год, учитывая не только количество студентов
- Предусмотреть в бюджете приобретение мебели, приборов, оборудования в замен вышедшего из строя, ветхую или не подлежащую ремонту мебель, которая используется в классах и зданиях. Ежегодно улучшать эргономический и учебный опыт студентов в классе.
- Продолжать обновлять техническое оборудование, заменив компьютеры студентов и учителей на компьютеры третьего поколения. Оснастить новые классы дошкольного обучения а также 6 классы новыми технологиями, для обучения и проведения инструктажа
- Продолжать приобретать Erate, которые ежегодно снижают оплату за телефон и интернет на 86% по всему Дистрикту
- Гарантировать возможность эффективных проверок и право не улучшение для SB1149 финансирования в 2014

Связи

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

- Поддержка FTE в обеспечении их контактов с родителями, уделив особое внимание укреплению связей с родителями
- Продолжать увеличивать членство и участие в общественных организациях, рассказывать хорошие новости о Школьном Дистрикте Reynolds
- Постоянно общаться, делать это семь раз в год. Для начала используйте регулярные почтовые услуги дистрикта, затем перейдите н электронную почту, для тех у кого есть Интернет
- Провести в двух форматах взаимосвязанные расширенные занятия
- Согласовать общий по дистрикту учебный день

- Расширить систему связи дистрикта, включая обмен текстовыми сообщениями и предоставление возможности родителям общаться по средствам обычной связи (база данных)

Цель Бюджета Совета Директоров:

Улучшить достижения К-12 в особенности в К-3

Оптимизировать технологии, для удовлетворения потребностей учащихся 21^{го} столетия

- 2:1 расширить соотношение в обеспеченности технологиями студентов полного дня дошкольного класса
- 2:1 дополнить соотношение в обеспеченности технологиями студентов 6^х классов, перейдя уже от существующих норм К-5
- Учебные технологии TOSA и дополнительная техническая поддержка персонала
- Расширение без проводниковой системы и других приборов для студента

Продолжать вкладывать деньги в покупку учебников, электронные тексты и/или инструктивные материалы

- Учебный план по программе начального обучения
- Учебная программа и структура обучения грамотности
- Социальные навыки учебного плана для всех дошкольных классов
- Электронные приборы для студентов и их предложения

Совместить ресурсы изучения английского языка (ELL) с услугами ELL

- Полный день занятий в дошкольном классе в 5 начальных школах
- Средства сотрудников FTE
- GLAD / SIOP Исполнительные репетиторы (Репетиторы по языку)

- GLAD осуществление K-5

Расширенное и Углублённое Обучение , Прекращение Профилактических Программ

- Полный день занятий в дошкольном классе в 5 начальных школах
- Помощник учителя в каждом дошкольном классе на 30 дней
- Занятия в высшей школе по интернету

- Эксклюзивная программа профилактики 6-12

Совмещение Возможностей Профессионального Развития

- Технологические тренинги
- Развернуть тренинги по учебному плану

- Постоянное повышение квалификации

Повышение Академического Партнёрства Дистрикта

- Расширение программы SUN в Margaret Scott, Salish Ponds, Woodland, и Высшей Школе Reynolds
- SEI услуги в Высшей Школе Reynolds
- Возможность учиться в колледже

- Средний колледж Mt. Hood Муниципальный колледж

Цель Бюджета Совета Директоров :

Расширение Возможностей Спортивных Мероприятий

- Планировать расширение спортивных программ в средней школе

- День Испытания во все средних школах

Цель Бюджета Совета Директоров:

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

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

Цель Бюджета Совета Директоров:

Обеспечение Безопасности, Здоровья и Хорошей Атмосферы для Обучения

- Сотрудниками Офиса по Безопасности проводить контроль зданий
- Ежегодно менять циклы автобусных перевозок
- Ежегодно менять технологии
- Ежегодно проводить замену мебели для студентов
- Расширить классы-кухни и обновить кухонное оборудование для Margaret Scott и Salish Pond
- Создать благоприятные условия подготовки и функционирования в дошкольных классах с полным днём обучения. Обеспечить безопасность комнат-раздевалок в Высшей Школе Reynolds, заменить и поставить новую систему камер наблюдения и положить мягкое покрытие на игровых площадках начальных школ.

РАЗРАБОТКА БЮДЖЕТА

Предполагаемый доход

Общий Фонд

План Дистрикта на 2014-15 базируется на ряде предполагаемых доходов. Главным источником доходов Дистрикта являются поступления с Государственного Фонда Образования который формируется согласно количества студентов принятых Дистриктом.

и прогнозируемых транспортных расходов. По состоянию на дату данного сообщения, оценка доходов и ресурсов, которыми может располагать Дистрикт в 2014-15 годах базируется на следующих доходах :

- По прогнозам Средняя Численность Дистрикта (ADMw) на 2014-15 может составить 14,860
 - Прогноз 2013-14 ADMw по Дистрикту составляет 14,714
 - Окончательный 2012-13 фактически ADMw по Дистрикту составил 14,192

Данный показатель прогноза получен от школ Дистрикта, без учёта выпускного класса 2014 года, который не является многочисленным. Прогнозируемое увеличение составляет 121 студент, что соответствует установленному плановому увеличению по Дистрикту 106, в том числе 27 ADM для интернет-школ, и 15 студентов в школах которые спонсирует Дистрикт. Метод который применялся для получения предполагаемого количества студентов 14,860 основан на уже существующем количестве студентов Дистрикта Reynolds, плюс увеличен на количество (ELLs) студентов и уменьшен на разницу в количестве студентов специального образования которые покинут школу в 2014 году и вновь поступивших в 2014-15 учебном году.

- Определена сумма Государственного Фонда Образования (SSF) в расчёте на два года и составляет \$6.65 миллиардов . Это финансирование направлено на поддержку образования K-12 в течение двух лет 2013-2015. Так же предусмотрены выплаты с общей суммы финансирования в размере 51%, которые будут проведены во втором году. Исходя из прогнозируемого количества студентов по подсчётам, Школьный Округ Reynolds имеет \$83.8 миллионов финансирования с Государственного Фонда Образования на 2014-15 годы.
- Предполагается, что налог на собственность по Школьному Округу Reynolds в 2014-2015 составит \$22.9 миллионов, что основано на факте роста 1.5% и 94.6% ставки сбора по оценке Отдела Доходов и Сборов штата Орегон.
- Начальный баланс фондов Дистрикта рассматривается как средства в бюджетном процессе и оцениваются в \$9.6 миллионов по состоянию на 1 Июня 2014.
- Территориальный Округ по Образованию (MESD) поступлением которого является ожидаемое финансирование на 2014-2015годы, основан на изменении тарифного плана услуг. Дополнительные доходы были определены для того, чтобы финансировать услуги Начального Периода и Функционирования Жизненных Навыков (FLS), используя услуги сотрудников дистрикта вместо услуг MESD.

Фонды Общественного Питания

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

Государственные Программы

Доходы являются основой повышения в Звании, IDEA и получении школьных гранд программа с средней оценкой 25.7% от доходов текущего года. Главным увеличением для IDEA являются ожидаемые бюджетные взносы и ожидание улучшенных гранд программ школы на 2014-2015 год

Предполагаемые Расходы

Общий Фонд

План услуг Дистрикта 2014-2015 годов основан на ряде предполагаемых расходов. Как и в любой учебной организации, основная доля расходов Дистрикта идёт на оплату труда работников. Предлагаемая структура кадров основана на комплексной оценке персонала во всех трудовых коллективах, ведомствах что способствует выравниванию плана 2014-2015 года , делая акцент на Совет Директоров и цели Управляющего Дистриктом а так же цели Бюджета Совета Директоров.

Предполагается что ожидаемые расходы Дистрикта 2014-2015 годах могут превысить доходы на \$860,537. Эта сумма представляет собой уменьшение **бюджета** Дистрикта на \$1,081,002. Однако общие разовые расходы предполагаемые бюджетом в 2014-2015 годах составляют \$3.7 миллиона. Это значит, что \$2.8 миллиона годовых доходов могут быть использованы на расходы текущего года, а не на текущие расходы, что является хорошим показателем.

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

- Затраты на FTE при увеличении численности зарегистрированных студентов;
- Поддержка Специального Образования в ожидании решений по трудовым переговорам с Территориальным Округом по Образованию (MESD) , которые могут привести к более высоким затратам;
- Поддержка ELL для будущего развития форм услуг;
- Летние 2014 непредвиденное обеспечение объектов ; и
- Незафиксированные суммы непредвиденных расходов.

Школьному Округу Reynolds повезло, он имеет дополнительные ресурсы в поддержки по бюджетным расходам, в том случае когда доходы в текущем году являются не высокими. В центре любого предложения по расходам при низких годовых доходах, можно проводить только разовые расходы запланированные в учебном плане или инструкциях, которые пойдут на улучшения объектов, на технологии, мебель и оборудование. Как и в 2013-14 бюджет 2014-15 года не предполагает проводить снижение резервов на текущие расходы, такие как расходы на работников.

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

- Установленные ставки администрации и конфиденциальных сотрудников будет увеличена на 1.5% со ступенчатым повышением с учетом профессионального уровня. Кроме того, ежемесячная страховка в среднем \$1,100 предлагается

- Ставка классифицированного сотрудника заложена в контракте в процессе обсуждения и предусматривают 1.5% роста COLA вместе со ступенчатым повышением средней месячной страховкой \$912, в зависимости от того сколько лет сотрудник работает на предприятии
- Ставка лицензированного сотрудника заложена в открытом контракте в процессе обсуждения и представляет 1.5% роста COLA с запланированным ступенчатым повышением которое колеблется от 1.04% до 1.91%.
- Государственная Пенсионная Система Служащих (PERS) Совет Директоров установил ставки на двухлетний период начиная с 1 Июля 2013.
 - Ставка работодателя PERS уровня 1и 2 устанавливается в размере 9.71% - по сравнению с 14.11% в 2011-13; однако она остаётся не изменной с 2013-14 года
 - Государственный Пенсионный План штата Орегон (OSPRA) Работодатель PERS ставка установлена в размере 7.71% - по сравнению 12.11% в 2011-13 и изменилась в 2013-14
- Государственная Пенсионная Система Служащих (PERS) и (UAL) требуют 10.03% ставки применительно к PERS использовать зарплату для ежегодного покрытия выплат по облигациям .

Прочие расходы работодателя на работников предполагают 7.65% FICA, .46% - 3.80% ставок для Компенсации Работников и 0.5% на самофинансирование уровня безработицы .

- Прогнозируемые сокращения для FTE, сокращение государственного финансирования вошло в Общий Фонд, созданных с помощью выхода на пенсию или отставки, когда это возможно, чтобы избежать увольнений при сокращении.
- Расходная часть бюджета включает в себя полный учебный год, без сокращений или предложенных отпускных дней.
- Сбережения E-Уровень рассматриваются как снижение оплаты Дистрикта за телефон и интернет услуги. Дистрикт полностью использует квалифицированно процесс E-Уровня обновив его использование с 2012-13 учебного года, после не регулярного E-Уровня финансирования в ряде лет. Для того, чтобы получить преимущества для 2013-14 учебного года, процесс подачи заявки в соответствии с требованиями был завершён весной 2013 года. Эта экономия составляет 86% от суммы, что обычно Дистрикт тратил на оплату услуг телефона и интернета E-Уровень и небыла использована Школьным Округом Reynolds в последние годы. Оценка в 2014-2015 составляет \$120,000 .

Фонд Общественного Питания

Расходы основаны на изменении ставки работника, как отмечалось выше, планировании контрактных услуг, улучшении качества продуктов, а так же продолжение улучшения услуг местного значения. 2014-15 годы будут входить в пятилетний контракт с Chartwells по предоставлению услуг в общественном питании.

Федеральные Программы

Расходы основаны на изменении ставки работников, как отмечено выше вместе с прогнозируемым увеличением Федерального Title и IDEA а так же гранда Улучшения Школьных Программ, что составляет 25% в 2014-15 году

Предполагаемые Изменения в Договорных Услугах

В 2012-13 годах, Функциональная программа Жизненных Навыков (FLS) была использована для 23 нуждающихся в этом студентов Reynolds. Эта программа была создана Региональным Отделом Образования и получила разрешение на финансирование. Начиная с 2013-14, Школьный Дистрикт Reynolds расширил свою FLS программу используя MESD финансы в виде транзита денег для обучения 8 студентов . Эти деньги были переведены с MESD на основные фонды дистрикта. В бюджет 2014-15 дополнительно включено финансирование услуг для 8 студентов, с использованием денег полученных от MESD . Сумма денег полученных дистриктом от MESD конкретно для обучения 8 FLS студентов составляет \$457,950.

ДРУГИЕ БЮДЖЕННЫЕ ВОПРОСЫ

Снижение Расходов Резервных Фондов Дистрикта

Дистрикт использовал резервы, что бы сбалансировать бюджет в течение определённого периода. Бюджетом 2014-2015 предусмотрено использовать резервных фондов в сумме \$.86 миллионов на компенсацию предложенных услуг, которые превышают доходы на текущий год. Это представляет собой сокращение в бюджете и сокращение расходов на \$1.94 миллион по сравнению с бюджетом в 2013-2014 годах , как показано в следующей таблице:

РАСХОДЫ ОСНОВНОГО БЮДЖЕТНОГО ФОНДА	2010-11	2011-12	2012-13	2013-14	2014-15
	3,065,032	3,926,000	6,654,722	1,941,539	860,537

Снижение бюджетных расходов является результатом увеличения доходов Государственного Фонда Образования, предполагаемых PERS сбережений и внесение изменений в практику ведения расходов. Дистрикт достиг своей цели используя текущие годовые доходы и расходы в текущем году. В том числе \$2.4 миллиона использовано из бюджета на разовые расходы в текущем году. Цель Дистрикта состоит в продолжении снижения расходов на разовые расходы, такие как капитальные и не связанные с зарплатой работы.

Уровень Информации Учитель- Студент

В осенний период 2012-2013 количество студентов в классах было чрезмерно большим, особенно в начальных школах, где FTE были сокращены на основе прогнозируемых

сокращений числа учащихся. Бюджет 2013-14 предусмотрено дополнительное количество персонала, который необходим в случае увеличения количества студентов .

Предлагаемый бюджет 2014-15 предусматривает общее увеличение FTE на 24.9 по сравнению с текущим 2013-2014. Дополнительно FTE состоит из всех групп трудовых коллективов и распределяется по всему дистрикту, в зависимости от роста численности учащихся в целях улучшения успеваемости учащихся.

Как отмечалось ранее, бюджет 2014-2015 базируется на планировании кадров, основой которого есть прогнозируемое поступлении студентов с акцентом на небольшие классы с К до 3. Тем не менее руководители имеют право координировать использование FTE с целью правильного использования их в конкретно взяты школах. В следующей таблице приведены предполагаемые данные количества учащихся на одного учителя.

**2014-2015
ПРЕДЛАГАЕМЫЙ
ОБЩИЙ ФОНД
ОБЩЕСТВЕННОГО
ОБРАЗОВАНИЯ
ЛИЦЕНЗИРОВАННЫЙ
УЧИТЕЛЬ FTE**

ПРЕДПОЛАГАЕМОЕ ПОСТУПЛЕНИЕ	ШКОЛА	ПРЕДЛОЖЕН КАСС FTE (+ ВЫБОР @ ВТОРИЧНЫЙ)	КЛАСС УЧИТЕЛЬ:СТУДЕНТ ПРОПОРЦИЯ
513	ALDER	21.00	24.43
507	DAVIS	19.00	26.68
403	FAIRVIEW	15.00	26.87
530	GLENFAIR	19.00	27.89
552	HARTLEY	20.00	27.60
485	M SCOTT	17.00	28.53
528	SALISH	20.00	26.40
387	SWEETBRIAR	13.00	29.77
379	TROUTDALE	16.00	23.69
450	WILKES	18.00	25.00
543	WOODLAND	20.00	27.15
829	HB LEE	27.50	30.15
1024	RMS	31.50	32.51
631	WMMS	22.05	28.62
2750	RHS	98.33	27.97
229	RLA WEST		

		13.50	16.96
45	RLA EAST	3.00	15.00
55	4 CORNERS		-

10,840.00	393.88	27.52
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**Дошкольный класс-
полный день
занятий во всех
Начальных Школах**

ИТОГ

Этот бюджетный документ продолжает практику, направленную на сохранение остатка начального фонда от деятельности за прошедший год, для дальнейшего его использования на разовые покупки, урегулирования уровня численность работающих, в соотношении с прогнозируемым увеличением студентов. Преимущества бюджета 2014-15 в том, что он помогает сократить пути в достижении целей. Однако очень важно работать в направлении использования текущих доходов на текущие расходы и возможности иметь доступ к остаточным фондам или иметь резерв для разовых потребностей или компенсации постоянно растущих издержек.

Бюджет 2014-15 года состоит из \$860,537 денежных резервов Дистрикта, в том числе \$3.7 направлены на единовременные затраты для учебного процесса, технологий, оборудования, благоустройства территории. Запланированные не распределённые остатки фонда в сумме \$6.1 миллионов, являют собой 5.0% от ресурсов Общего Фонда 2014-2015 года, который согласован с Советом Директоров. Кроме того, предлагаемый бюджет включает в себя сальдо \$2.68 миллионов, на случай непредвиденных обстоятельств. Так же, дистрикт будет иметь доступ к фондам на непредвиденные обстоятельства с целью увеличения этих расходов.

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

Я хотела бы отметить работу всего руководящего состава Reynolds и его финансовой группы , над планированием, проектированием и составлением бюджетного документа 2014-15 года

С Уважением,



Linda L. Florence, Ed.D.

Управляющий
Школьным Округом

Ngày 1 tháng 5, 2014

THÔNG CÁO VỀ NGÂN SÁCH 2014-15

Ngân sách được trình bày trong văn bản này là kế hoạch tài chánh của Sở Giáo Dục Reynolds. Nó bao gồm những dự toán chi thu cần thiết để hỗ trợ các chương trình giáo dục của Sở trong một năm tài chánh. Văn bản này cung cấp những thông tin cơ bản về việc thành lập ngân sách, phát triển ngân sách, những giả thiết và dự toán được sử dụng. Nói chung, nó thể hiện kế hoạch của Sở trong việc phục vụ học sinh của Sở Giáo Dục Reynolds trong năm học 2014-15.

Thu nhập toàn Tiểu bang

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

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

Toàn cảnh thu nhập K-12

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

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

Bắt đầu năm học 2014-15, luật về thay đổi công thức tính tài trợ cho đời nghèo sẽ có hiệu lực, và sẽ có ảnh hưởng tích cực đến Sở Giáo Dục Reynolds. Dữ liệu dân số năm 2000 sẽ không còn được sử dụng khi phân bổ kinh phí cho học sinh thuộc diện nghèo đói; vì vậy chúng ta sẽ nhận được ngân khoản chính xác hơn để phục vụ học sinh thuộc diện nghèo đói của chúng ta.

KẾ HOẠCH CHI TIÊU

Hội Đồng Giáo Dục Reynolds đã Thông Qua Mục Tiêu Ngân sách

Hội Đồng Giáo Dục Reynolds đã đặt ra những mục tiêu sau đây nhằm định hướng việc phân bổ ngân sách năm 2014-2015 sẽ được hoàn chỉnh bởi Ban Quản Lý Sở. Khi kế hoạch đã hoàn chỉnh, ngân sách sẽ được chuẩn bị để phân bổ theo kế hoạch đó.

2014-2015 Mục Tiêu Ngân sách

- **Hỗ trợ mục tiêu và kế hoạch hoạt động năm 2013-14 của Hội Đồng và Giám Đốc**
- **Gia tăng Thành tựu K-12, Nhấn mạnh K-3**
Tối ưu hóa kỹ thuật để đạt được nhu cầu của học sinh thế kỷ 21
Trang bị học tập của học sinh phải phù hợp
Tiếp tục đầu tư vào Sách Giáo khoa hiện hành, văn bản điện tử, và/hoặc Tài liệu
Giảng dạy tương xứng với Chu kỳ Điều chỉnh của Tiểu bang
Cân đối nguồn tài liệu dành cho Người học Ngôn ngữ Tiếng Anh (ELL) và việc phục vụ ELL
Mở rộng những chương trình Ngăn ngừa Bỏ học và Nói rộng Học tập
Sắp xếp những cơ hội phát triển chuyên môn
Tăng cường quan hệ về giáo dục của sở và các đơn vị đồng minh
- **Mở rộng các chương trình thể thao**
- **Duy trì 5% Quỹ Tồn Kho tương ứng với chính sách của Hội đồng quản trị**
- **Cung cấp một môi trường học tập an toàn, khỏe mạnh và bền vững**

Mục tiêu và Kế hoạch hoạt động của Giám đốc và Hội Đồng Quản Trị 2013-2014

Trọng tâm hoạt động của Sở tập trung vào ba Mục tiêu chính để hoàn tất nhiệm vụ và đánh giá kết quả.

Thành Tựu của Học Sinh

- Nâng cao kết quả môn Đọc và Toán của mỗi học sinh thuộc Sở Giáo Dục
- Nâng cao Tỷ Lệ Tốt Nghiệp cho mỗi học sinh và toàn thể học sinh, nhất là trong các nhóm nhỏ
- Tái thiết kế những hoạt động dành cho Giáo Dục Đặc Biệt ở Trung học để nâng cao Tỷ Lệ Tốt Nghiệp trong nhóm này

Trách nhiệm Tài chánh

- Xem xét lại Chính sách của Sở và ứng dụng Thực Hành Tốt Nhất trong mọi lãnh vực

Thông Cáo về Ngân Sách của Sở Giáo Dục Reynolds 2014-2015

Vietnamese/LD

- Sử dụng thành công Ngân sách Hàng năm
- Tái xác định Tiến hành Ngân sách theo định hướng của Hội Đồng Quản Trị Nhà Trường

Giao Tiếp

- Điều chỉnh và sử dụng Kế hoạch Giao tiếp Toàn Sở trong giao tiếp nội bộ và đối ngoại

Cách Xây dựng Ngân sách cho Kế hoạch

Cũng như năm ngoài, định hướng giải ngân cho năm học 2014-2015 là xây dựng ngân sách cho kế hoạch, chứ không phải lập kế hoạch cho ngân sách. Việc thay đổi này bắt đầu từ 2012-13, đã tạo nên cơ hội lớn để bắt đầu việc giải ngân thông qua hội họp với nhân viên và các hiệu trưởng để thu thập ý kiến về yêu cầu của các trường và các bộ phận, như yêu cầu về nhân viên, giáo cụ, kỹ thuật, cơ sở trường; và mang thủ tục giải ngân xuống mức độ học sinh và cơ sở. Với một Sở có kích cỡ này, đây là một thủ tục dài và chi tiết nhưng đáng để đầu tư thời gian. Những thông tin có chất lượng tiếp tục được thu thập từ mỗi cơ sở và lực lượng học sinh tại đó. Từ những thông tin này, kế hoạch hoạt động trong năm 2014-2015 được tổng hợp, và công việc bắt đầu bằng việc sắp xếp ngân quỹ 2014-2015 vào kế hoạch, đặc biệt theo hướng duy trì mục tiêu của Sở và Mục tiêu Ngân sách của Hội đồng Giáo dục.

Mục tiêu Ngân sách của Hội đồng Giáo dục:

Hỗ trợ Kế hoạch Hoạt động của Hội đồng và Giám đốc

Thành tựu của Học sinh

Mục Tiêu 1: Nâng cao kết quả môn Đọc và Toán của mỗi học sinh thuộc Sở Giáo dục Reynolds .
Ngân sách đề nghị của Sở bao gồm những điều sau:

Ngân sách dành cho Chương trình và Giảng dạy:

- Giai đoạn cuối của việc thực hiện chương trình Mẫu giáo nguyên ngày cho tất cả mười một trường tiểu học của Sở
- Toàn cảnh giáo dục K-12 và những thành phần của nó: bao gồm một hệ thống đánh giá toàn diện, giáo cụ cho từng cấp lớp, và việc bồi dưỡng chuyên môn để bảo đảm chất lượng cao khi thực hiện
- Đại diện ở các cấp tiểu học và trung học nhằm:
 - hỗ trợ việc thực hiện những nội dung cơ bản trong giáo dục
 - xây dựng nội dung cơ bản trong giảng dạy toán và nghiên cứu các tài liệu cho tương lai
 - tiếp tục dạy và học tùy theo trình độ quy định
 - tăng cường và tiếp tục việc áp dụng có hệ thống giáo dục theo nhu cầu của học sinh
- Bồi dưỡng chuyên môn về kỹ thuật giảng dạy và truyền thụ chương trình đặc biệt

- Tăng cường giảng viên ngôn ngữ trong ngân sách ELL để cung cấp việc bồi dưỡng chuyên môn cho giáo viên
- Chi trả những tài liệu đang sử dụng

Ngân sách phục vụ học sinh:

- Chương trình giảng dạy dựa trên nghiên cứu về môn đọc và toán nhằm vào các học sinh gặp khó khăn ở các môn này

Huấn luyện về chương trình và tăng thời gian cho giáo viên trong giáo dục đặc biệt để kết hợp với giáo viên lớp chính cùng giảng dạy học sinh yếu môn đọc và toán

Ngân sách kỹ thuật:

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

Mục Tiêu 2: Nâng cao tỷ lệ tốt nghiệp cho mỗi học sinh và toàn thể học sinh, nhất là trong các nhóm nhỏ. Những điều sau đây được xem xét đến trong dự trù ngân sách:

Ngân sách dành cho Chương trình và Giảng dạy:

- Những cơ hội trong chương trình Nâng Cấp do Xác định Cá nhân (AVID), sẵn sàng cho Đại học
- Phục hồi tín chỉ học tập và cơ hội thứ hai để lấy tín chỉ ở trung học
- Huấn luyện viên ngôn ngữ thứ 2 trong việc huấn luyện GLAD và SIOP
- Trung tâm giáo dục trung học điện tử

Ngân sách phục vụ học sinh:

- Nhận thức về Ngày Thách thức Đa dạng và chương trình chống bắt nạt tại tất cả các trường trung học đệ nhất cấp

- Nửa biên chế cho Cố vấn
- Bồi dưỡng chuyên môn trong dạy, học, chấm điểm dựa trên trình độ yêu cầu; những tiêu chuẩn trọng tâm của tiểu bang; Mục tiêu và Trình tự trong bốn nội dung giảng dạy

Mục Tiêu 3: Tiếp tục việc tái thiết kế những dịch vụ cho Giáo dục đặc biệt cấp trung học, quản trị hồ sơ, và những lớp học chuyên biệt nhằm gia tăng tỷ lệ tốt nghiệp trong học sinh được giao dục đặc biệt. Phòng Dịch vụ Học sinh đã duyệt ngân sách cho những mục sau:

- Tái cơ cấu các lớp giáo dục đặc biệt bậc trung học để nâng cao tỷ lệ tốt nghiệp
- Phòng tài liệu và phân công giáo viên ở trung học chuyển thành phòng hỗ trợ cho học sinh vi phạm nghiêm trọng về hành vi, nhằm hướng học sinh tập trung vào việc học và được đến trường.
- Ứng dụng biện pháp phục hồi công lý để giảm bớt đuổi học tạm thời và đuổi học vĩnh viễn

Trách nhiệm tài chánh

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

- Tăng cường việc sử dụng Biểu đồ tài khoản ODE 2012 trong phạm vi ngân sách dự trù cho phù hợp và giúp cho việc báo cáo thu chi được chính xác hơn theo từng môn học, cấp lớp và trường
- Nghiên cứu và sắp xếp lớp học và nhân viên có bằng toàn thời gian xuống từng bộ phận giảng dạy để nâng cao hiệu quả
- Điều động nhân viên tới từng yêu cầu nhỏ nhất để hoạt động ở mỗi trường, dựa vào sĩ số dự trù, điều chỉnh số học sinh trong lớp, và cho phép ngân sách dự phòng được sử dụng trong điều động nhân viên bất cứ nơi nào cần đến, khi sĩ số học sinh thực tế vượt quá dự trù trong vòng 10 ngày sau khi khai giảng
- Phân bổ giáo viên âm nhạc và thể dục cho các trường tiểu học ở mức độ một nhân viên bán thời gian cho mỗi trường, giúp cho các hiệu trưởng dựa vào đó để phân bổ thời khóa biểu trên cơ sở ngày giờ các giáo viên âm nhạc có mặt tại mỗi trường, kể cả thời gian chuẩn bị bài giảng
- Phân bổ dự trù thuế Nghệ thuật Portland tới các trường tiểu học Alder, Glenfair, Margaret Scott và Wilkes, để gia tăng giờ âm nhạc và nghệ thuật tại các trường này

- Sắp xếp nhân viên phụ tại các trường dựa vào những tiêu chí đo được, như sĩ số học sinh và tỷ lệ học sinh thuyên chuyên, và diện tích cần dọn dẹp hoặc cắt cỏ.
- Tiếp tục công việc duy trì cơ sở vật chất và các hoạt động ngân sách để ngân sách hoá kế hoạch để cải tiến và hoàn tất những công trình đặc biệt, và không tạo ra khoản chi khiến phải điều chỉnh ngân sách do lạm phát hàng năm
- Tiếp tục công việc sáng tạo trong giải ngân dựa trên yếu tố cần của nhà trường mà không cứng nhắc dựa trên số chi mỗi học sinh
- Gia tăng ngân sách cho trang bị nội thất và dụng cụ để thay thế những đồ đạc hư hỏng, bị phá hủy hay không sửa chữa được để sử dụng trong nhà trường và trong lớp học, nhằm tiếp tục chu trình thay thế hàng năm và phát triển khả năng học và làm việc của học sinh
- Tiếp tục dự án thay thế dụng cụ kỹ thuật với dự trữ lần ba đổi mới computers cho học sinh và giáo viên khi dàn máy cũ đã được sử dụng quá 6 năm và ứng dụng kỹ thuật trong giảng dạy mẫu giáo nguyên ngày cũng như lớp sáu
- Tiếp tục đạt sự chấp thuận ERate hàng năm để giúp giảm đến 86% chi phí điện thoại và kết nối mạng của Sở
- Bảo đảm những cuộc kiểm tra về sử dụng năng lượng hiệu quả ở các cơ sở, và sự cải tiến có kế hoạch và có chất lượng cho quỹ SB 1149 của năm 2014-15

Giao tiếp

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

- Duy trì nhân viên để phục vụ việc giao tiếp với phụ huynh, và nhấn mạnh việc nâng cao những dịch vụ giao tiếp với phụ huynh
- Tiếp tục tăng cường làm thành viên và tham gia trong các tổ chức cộng đồng để phổ biến những tin tức tốt về Sở Giáo dục Reynolds
- Bắt đầu liên lạc về bảo trợ thường xuyên bảy lần trong năm; bắt đầu bằng hệ thống thư của sở và có kế hoạch chuyển sang thư điện tử với những người có kết nối mạng
- Thực hiện hai hội nghị thượng đỉnh đối thoại trực tiếp với toàn cộng đồng
- Tổ chức ngày phục vụ học tập của toàn Sở

- Nâng cao hệ thống liên lạc của Sở để bao gồm tin nhắn điện tử, và khả năng cho phụ huynh được chọn cách liên lạc theo ý họ muốn.

Mục tiêu Ngân sách của Hội đồng Giáo dục:

Gia tăng Thành tựu K-12, Nhấn mạnh K-3

Tối ưu hóa kỹ thuật để đạt được nhu cầu của học sinh thế kỷ 21

- Tỷ lệ dụng cụ kỹ thuật cho học sinh là 2:1 được mở rộng cho học sinh mẫu giáo nguyên ngày
- Tỷ lệ dụng cụ kỹ thuật cho học sinh là 2:1 được tiếp tục cho học sinh lớp 6 từ việc thực hiện ở K-5
- Giảng viên kỹ thuật TOSA và thêm các nhân viên hỗ trợ kỹ thuật
- Mở rộng hệ thống vô tuyến cho học sinh và các dụng cụ khác

Tiếp tục đầu tư vào Sách Giáo khoa hiện hành, văn bản điện tử, và/hoặc Tài liệu Giảng dạy

- Chương trình giảng dạy tiểu học
- Chương trình giảng dạy và nội dung cơ bản của giáo dục trung học
- Chương trình giáo dục kỹ năng xã hội cho tất cả các lớp mẫu giáo
- Dụng cụ điện tử cho học sinh và các ứng dụng

Cân đối nguồn tài liệu dành cho Người học Ngôn ngữ Tiếng Anh (ELL) và việc phục vụ ELL

- Mẫu giáo nguyên ngày ở 5 trường tiểu học còn lại
- Biên chế cho Nhân viên Chủ quản
- Chuyên viên thực hiện GLAD / SIOP (Chuyên viên ngôn ngữ)
- Thực hiện GLAD cho K-5

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

- Mẫu giáo nguyên ngày ở 5 trường tiểu học còn lại
- Phụ giáo cho mỗi lớp mẫu giáo trong 30 ngày
- Trung tâm giáo dục trung học điện tử
- Chương trình ngăn ngừa đui học 6-12

Sắp xếp những cơ hội phát triển chuyên môn

- Huấn luyện về kỹ thuật

- Huấn luyện chương trình giảng dạy mới
- Tiếp tục bồi dưỡng chuyên môn

Tăng cường quan hệ về giáo dục của sở và các đơn vị đồng minh

- Mở rộng chương trình SUN ở Margaret Scott, Salish Ponds, Woodland, và Reynolds High School
- Dịch vụ SEI tại Reynolds High School
- Dịch vụ College Possible
- Chương trình Bán Cao đẳng với Cao Đẳng Cộng Đồng Mt. Hood

Mục tiêu Ngân sách của Hội đồng Giáo dục:

Mở rộng các chương trình thể thao

- Chương trình cho các giải thể thao mở rộng ở trung học đệ nhất cấp
- Ngày Thách thức ở tất cả các trường trung học đệ nhất cấp

Mục tiêu Ngân sách của Hội đồng Giáo dục:

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

- Ngân sách bao gồm 5% Quỹ Tồn Kho theo quy định

Mục tiêu Ngân sách của Hội đồng Giáo dục:

Cung cấp một môi trường học tập an toàn, khỏe mạnh và bền vững

- Thực hiện việc sử dụng Nhân viên bảo vệ trong phân bố Duy trì cơ sở vật chất
- Chu kỳ thay thế xe bus hàng năm
- Chu kỳ thay thế kỹ thuật hàng năm
- Chu kỳ thay thế đồ nội thất cho học sinh hàng năm
- Nới rộng nhà bếp và thay thế dụng cụ nhà bếp ở Margaret Scott và Salish Ponds
- Cải tiến cơ sở vật chất, bao gồm việc sẵn sàng cho phòng học mẫu giáo nguyên ngày, nâng cấp hoạt động và độ an toàn của phòng chứa học tu cá nhân ở trường trung học Reynolds, mua mới và thay thế hệ thống thu hình an ninh, và những vật liệu nền mềm cho sân chơi trường tiểu học.

PHÁT TRIỂN NGÂN SÁCH

Thu nhập giá đình

Thông Cáo về Ngân Sách của Sở Giáo Dục Reynolds 2014-2015

Vietnamese/LD

Ngân Quỹ Tổng Quát

Kế hoạch phục vụ của Sở 2014-15 dựa trên một số giả định về thu nhập. Nguồn thu lớn nhất của Sở đến từ Quỹ Trường học của Tiểu bang, và được xác định trên số học sinh dự trù ghi danh vào Sở và dự trù chi phí chuyên chở. Cho đến ngày viết bản tin này, dự đoán thu nhập và những nguồn trợ cấp có thể dành cho Sở sử dụng trong năm 2014-15 dựa trên những giả định thu nhập sau đây:

- Chỉ số Thu nhập Trung bình của Sở (ADMw) cho 2014-15 dự trù là 14.860
 - Chỉ số này của 2013-14 cho Sở đã dự trù là 14.714
 - Chỉ số này của 2012-13 cho Sở thực sự là 14.192

Sự gia tăng là kết quả của những dự án nhận được từ các trường công độc lập thuộc sở, và lớp cuối cấp 2014 là lớp có ít học sinh nhất trong toàn Sở. Dự kiến gia tăng trong tổng số ghi danh là 121 học sinh; trong đó dự kiến gia tăng 106 học sinh thuộc Sở, gồm có 27 ADM cho trung tâm giáo dục điện tử, và 15 học sinh thuộc những trường công độc lập do Sở bảo trợ. Những yếu tố đã áp dụng để đạt chỉ số chung 14.860 dựa trên sĩ số học sinh Reynolds hiện thời, số liệu gia tăng của học sinh được chỉ định là Người Học Ngôn Ngữ Tiếng Anh (ELL), và số ít học sinh giáo dục đặc biệt ra khỏi trường năm 2014 so với số giáo dục đặc biệt nhập trường năm 2014-15.

- Dự trù Quỹ Trường học của Tiểu bang (SSF) phân phối dựa trên tài khóa hai năm 2013-2015 đã chỉ định cho tất cả các trường thuộc tiểu bang là 6,65 triệu USD. Hơn nữa, giả định rằng nửa sau của hai năm tài khóa sẽ được chi theo tỷ lệ 51% của tài khóa đó. Dựa vào dự trù sĩ số ghi danh của Sở và dựa vào mức độ dự chi của tiểu bang, Sở Giáo dục Reynolds sẽ nhận được ước chừng 83,8 triệu USD từ ngân sách tiểu bang cho 2014-15.
- Dự trù phân thuế thô trách Sở sẽ thu được trong năm 2014-2015 là 22,9 triệu USD, dựa trên tỷ lệ 1,5% tăng trưởng và 94,6% tỷ lệ thu, theo dự kiến của Phòng Thuế Tiểu bang.
- Quỹ lưu lại từ năm trước, được xem như một nguồn trong ngân sách, dự trù khoảng 9,6 triệu USD tính đến ngày 1 tháng Bảy, 2014.
- Số tiền chuyển từ Bộ Phận Giáo Dục Quận Hạt Multnomah (MESD) dự định cho 2014-2015 dựa trên những thay đổi trong chọn lựa các dịch vụ. Nguồn thu bổ sung đã được chỉ định nhằm phân bổ kinh phí cho dịch vụ Mầm Non và Kỹ Năng Sống Đúng Chúc Năng (FLS) cho học sinh với nhân viên của Sở thay vì sử dụng dịch vụ của MESD.

Quỹ Phục vụ Dinh Dưỡng

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

Những Chương trình Liên bang

Thông Cáo về Ngân Sách của Sở Giáo Dục Reynolds 2014-2015

Vietnamese/LD

Ngân khoản này dựa vào dự trữ gia tăng trong những chương trình Title, IDEA và Quỹ Phát triển Trường học với ước tính trung bình khoảng 25,7% nguồn thu của năm nay. Phần lớn số tiền gia tăng cho IDEA là do chuyển khoản, và dự đoán từ Quỹ Phát triển Trường học năm 2014-15.

Chi phí gia đình

Ngân Quỹ Tổng Quát

Kế hoạch phục vụ của Sở 2014-2015 dựa trên một số giả định về chi phí. Cũng như bất cứ tổ chức giáo dục nào, chi phí lớn nhất của Sở là nhân công. Những dự trữ nhân công cơ bản dựa trên sự đánh giá toàn diện về nhân công trong khắp các nhóm, bộ phận, và các trường để sắp xếp kế hoạch 2014-2015 với điểm nhấn là các mục tiêu của Hội đồng và Giám đốc, và những mục tiêu tổng quát của Hội đồng về ngân sách.

Chi phí dự kiến của Sở được dự trữ vượt quá ngân khoản dự thu năm 2014-2015 là 860.537 USD. Như vậy, ngân khoản thâm vào quỹ bảo tồn của Sở giảm đi 1.081.002 USD. Tuy nhiên, tổng chi của các khoản chi một lần trong ngân sách dự trữ năm 2014-2015 là 3,7 triệu USD. Điều này có nghĩa là 2.8 triệu USD thu nhập của năm nay được dùng để chi trả các khoản chi một lần của năm nay chứ không phải dùng cho các khoản chi định kỳ; Đây thực sự là một sự cải tiến.

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

- Nhân viên cho số học sinh vượt quá sĩ số dự trữ;
- Thỏa thuận về nhân lực theo quy định cho Giáo dục đặc biệt với Bộ phận giáo dục Quận Multnomah(MESD) có thể làm tăng chi phí;
- Hỗ trợ ELL trong khi tiếp tục phát triển mô hình phục vụ;
- Các dự án cơ sở vật chất cho mùa hè 2014 ; và
- 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 nay 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 chương trình và giảng dạy, tu bổ cơ sở vật chất, kỹ thuật, đồ nội thất, và trang thiết bị, dụng cụ. Cũng như trường hợp của 2013-14, ngân sách 2014-15 không dự trữ sử dụng ngân khoản dự phòng cho những chi phí định kỳ như lương bổng.

Tính đến ngày lập văn bản này, dự toán chi phí cho năm 2014-15 dựa trên những giả định sau:

- Ngân khoản dành để trả lương cho nhân viên quản lý và điều hành sẽ gồm có tỷ lệ Chống Lạm phát (COLA) 1,5% cùng với phần tăng do kinh nghiệm. Thêm nữa, giả định mức bình quân tối đa 1.100 USD bảo hiểm hàng tháng cũng được tính đến.
- Ngân khoản dành để trả lương cho nhân viên phụ tá tùy thuộc vào hợp đồng thỏa thuận và thể hiện tỷ lệ Chống Lạm phát (COLA) 1,5% cùng với phần tăng do kinh nghiệm. Bình quân tối đa 912 USD bảo hiểm hàng tháng cũng được tính đến, tùy thuộc vào số năm làm việc.

- Ngân khoản dành để trả lương cho nhân viên có bằng cấp tùy thuộc vào hợp đồng mở thỏa thuận và thể hiện tỷ lệ Chống Lạm phát (COLA) 1,5% cùng với phần tăng do kinh nghiệm từ 1,04% đến 1,91%.
- Hội đồng Quỹ Hưu của Nhân viên Công lập (PERS) cho biết tỷ lệ đóng góp cho hai năm tài khóa bắt đầu từ 1 tháng 7, 2013.
 - Tỷ lệ PERS của nhân viên Tier 1 và 2 là 9,71%, giảm so với 14,11% năm 2011-13, nhưng không đổi so với năm 2013-14
 - Tỷ lệ PERS của nhân viên Chương trình Hưu của Nhân viên Công lập Oregon là 7,71%, giảm so với 12,11% của năm 2011-13, nhưng không đổi so với năm 2013-14
- Quỹ Bảo trợ (UAL) cho Quỹ Hưu của Nhân viên Công lập (PERS) quy định tỷ lệ 10.03% áp dụng cho những nhân viên đủ tiêu chuẩn PERS để đáp ứng tiền công phiếu hàng năm
- Những chi phí khác về nhân lực của chủ lao động dựa trên giá định 7.65% FICA, tỷ lệ 0,46% - 3,80% cho Bồi thường Lao động, và quỹ tự tài trợ cho thất nghiệp 0,5%.
- Dự trữ cắt giảm nhân viên do việc cắt giảm quỹ liên bang được tính chung vào Ngân Quỹ Tổng Quát phát sinh từ ngân khoản về hưu hay từ chức khi có thể, để tránh tình trạng buộc thôi việc.
- Những chi phí trong ngân sách dành cho toàn năm học và không tính đến những ngày dự trữ 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 2013-2014, đơn yêu cầu và các thủ tục kèm theo phải hoàn tất trong mùa xuân 2013. Những khoản tiết kiệm nay 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 120,000 USD cho 2014-2015.

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 tiến ở những đơn vị cung cấp thực phẩm cho Sở. 2014-15 sẽ là năm cuối trong hợp đồng năm-năm với Chartwells trong việc quản lý và cung cấp sản phẩm.

Những Chương trình Liên bang

Những chi phí dựa trên sự thay đổi tỷ giá nhân công như đã nói trên, cùng với dự trữ gia tăng trong những chương trình liên bang Title và IDEA và Quỹ Phát Triển Trường Học, dự tính khoảng 25% cho 2014-15.

Dự trữ Thay đổi Đối với Những Hợp đồng Trước đây

Thông Cáo về Ngân Sách của Sở Giáo Dục Reynolds 2014-2015

Vietnamese/LD

Năm 2012-13, chương trình Kỹ Năng Sống Đúng Chức Năng (FLS) phục vụ 23 học sinh Reynolds có nhu cầu cao. Chương trình này hoạt động nhờ Bộ Phận Giáo Dục Quận Hạt Multnomah (MESD) và được hỗ trợ bằng những quỹ dành cho giáo dục đặc biệt. Bắt đầu năm 2013-14, Sở Giáo dục Reynolds mở rộng những chương trình FLS bằng quỹ giáo dục đặc biệt của MESD qua hình thức chuyển tiền để phục vụ 8 học sinh. Số tiền này được chuyển từ quỹ MESD sang quỹ tổng quát của Sở. Ngân sách 2014-15 bao gồm khoản dành cho 8 học sinh chuyển trực tiếp từ MESD. Tổng số tiền Sở nhận được từ MESD riêng cho 8 học sinh FLS dự tính là 457.950 USD.

Những Điều Đáng Quan Tâm Khác về Ngân Sách

Chi Tiêu Thâm vào Quỹ Bảo Tồn của Sở

Sở đã từng đôi khi sử dụng quỹ bảo tồn để cân đối ngân sách hàng năm. Ngân sách dự trù 2014-2015 đã dùng 0,86 triệu USD trong quỹ bảo tồn để cân bằng chi phí dự trù vượt quá thu nhập hiện thời. Điều này cho thấy sự suy giảm trong thâm thủng ngân sách khi so với 1,94 triệu ở 2013-2014 như ghi chú trong bảng dưới đây:

QUỸ TỔNG QUÁT CHI THÂM VÀO QUỸ BẢO TỒN				
2010-11	2011-12	2012-13	2013-14	2014-15
3.065.032	3.926.000	6.654.722	1.941.539	860.537

Việc giảm ngân sách dự trù thâm thủng là kết quả của sự tăng Quỹ Trường học của Tiểu bang, dự toán tiết kiệm quỹ PERS, và những thay đổi trong cách chi tiêu. Sở đã bắt đầu đạt được mục tiêu sử dụng nguồn thu hiện thời cho chi phí hiện thời của năm và các khoản chi tiếp diễn, gồm cả 2.4 triệu USD trong khoản chi một lần của ngân sách năm nay. Mục tiêu của Sở là sẽ tiếp tục theo cách này để chỉ sử dụng quỹ bảo tồn trong những khoản chi một lần như trang thiết bị hoặc những chi phí ngoài lương bổng.

Thông Tin về Tỷ lệ Giáo viên và Học sinh

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

Ngân sách dự trù 2014-15 thể hiện sự gia tăng 24,9 nhân viên so với năm 2013-2014. Số nhân lực tăng bao gồm tất cả các nhóm và được phân phối đều cho toàn sở như một chiến thuật để đối phó với dự trù sĩ số tăng và hỗ trợ mục tiêu cải tiến thành tựu học sinh của Sở.

Như trên đã nói, ngân sách dự trù của 2014-2015 gồm số nhân viên dựa trên số học sinh dự trù ghi danh với sĩ số học sinh ít hơn trong các lớp K-3. Tuy nhiên, các hiệu trưởng có quyền ưu tiên trong việc bố trí nhân lực theo nhu cầu đặc biệt của từng trường. Bảng sau đây sơ lược dự trù tỷ lệ học sinh-giáo viên ở mỗi trường :

Thông Cáo về Ngân Sách của Sở Giáo Dục Reynolds 2014-2015

Vietnamese/LD

2014-2015			
NGÂN QUỸ DỰ TRÙ- GIÁO DỤC TỔNG QUÁT			
SỐ LƯỢNG GIÁO VIÊN CƠ BẰNG CẤP			
DỰ TRÙ GHI DANH	TRƯỜNG	DỰ TRÙ GIÁO VIÊN (+LỚP TỰ CHỌN Ở TRUNG HỌC)	TỶ LỆ GIÁO VIÊN/ HỌC SINH MỖI LỚP
513	ALDER	21,00	24,43
507	DAVIS	19,00	26,68
403	FAIRVIEW	15,00	26,87
530	GLENFAIR	19,00	27,89
552	HARTLEY	20,00	27,60
485	M SCOTT	17,00	28,53
528	SALISH	20,00	26,40
387	SWEETBRIAR	13,00	29,77
379	TROUTDALE	16,00	23,69
450	WILKES	18,00	25,00
543	WOODLAND	20,00	27,15
829	HB LEE	27,50	30,15
1024	RMS	31,50	32,51
631	WMMS	22,05	28,62
2750	RHS	98,33	27,97
229	RLA WEST	13,50	16,96
45	RLA EAST	3,00	15,00
55	4 CORNERS	-	-
10.840,00		393,88	27,52
<i>Mẫu giáo nguyên ngày được thực hiện tại tất cả các trường tiểu học</i>			

Thông Cáo về Ngân Sách của Sở Giáo Dục Reynolds 2014-2015
Vietnamese/LD

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 của năm trước để dùng vào chi trả một lần, trong khi điều chỉnh nhân lực để đáp ứng với sĩ số ghi danh gia tăng. Văn bản ngân sách 2014-15 có lợi từ việc tạo ngân sách linh động; tuy nhiên, chúng ta cần 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 để bù vào những chi phí cố định bị gia tăng ngắn hạn.

Ngân sách 2014-15 sử dụng 860.537USD của ngân quỹ tiền mặt bảo tồn của Sở, bao gồm 3,7 triệu USD trong chi trả một lần cho chương trình giảng dạy, kỹ thuật, chi phí cần cho cơ sở vật chất, và nâng cấp trường. Dự trữ quỹ tồn kho cuối tài khóa là 6,1 triệu USD, tương ứng với 5.0% tổng Ngân Quỹ Tổng quát 2014-15, đạt yêu cầu trong chính sách của Hội đồng. Hơn nữa, ngân sách dự trữ bao gồm tài khoản dự phòng 2,68 triệu USD. Tuy nhiên, sở sẽ cần dùng đến tài khoản dự phòng này để chi trả cho những phí tổn gia tăng mà tài khoản đã tính đến.

Ngay cả trong giai đoạn tài chính khó khăn, văn bản này vẫn hỗ trợ Sở trong nhiệm vụ và mục tiêu của một chương trình giáo dục có chất lượng, một môi trường an toàn và bảo đảm việc học tập cho học sinh, và nguồn tài lực để tiếp tục hấp dẫn và duy trì lực lượng nhân viên có chất lượng.

Tôi muốn 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 2014-15.

Trân Trọng,



Linda L. Florence, Ed.D.

Giám Đốc

Sở Giáo Dục Reynolds

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Budget Overview

July 1, 2014 to June 30, 2015

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, three middle, one high school, one alternative school and six alternative programs, serving 11,123 students from a diverse geographic region and from various backgrounds. Its students speak more than 68 languages.

The District also has 4 sponsored charter schools. In May of 1999, the State of Oregon passed Oregon's Charter School Law (ORS 338) which permits parents, teachers, or community members to contract with the School district or the State as a sponsor for the operation of a charter school. The charter schools are financed by a portion of the State School Funds distributed to the District and any revenue they can raise themselves. The District is allowed to withhold 5 – 20% of its State School Funds, per ADMw. Only one district employee works at the Charter Schools; however, the District is legally required to provide special education to its students that meet state and federal requirement. The District has no equity interest in any of the charter schools, and all are considered legally separate organizations.

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

The district has successfully partnered with area businesses to meet common goals and improve students' education experiences. The district is partnering with the SUN program and the Boys and Girls Club to provide after school programs for students. The Boeing Company of Portland has donated funds to the Reynolds Education Foundation, which provides grants to improve student learning. Local vendors 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

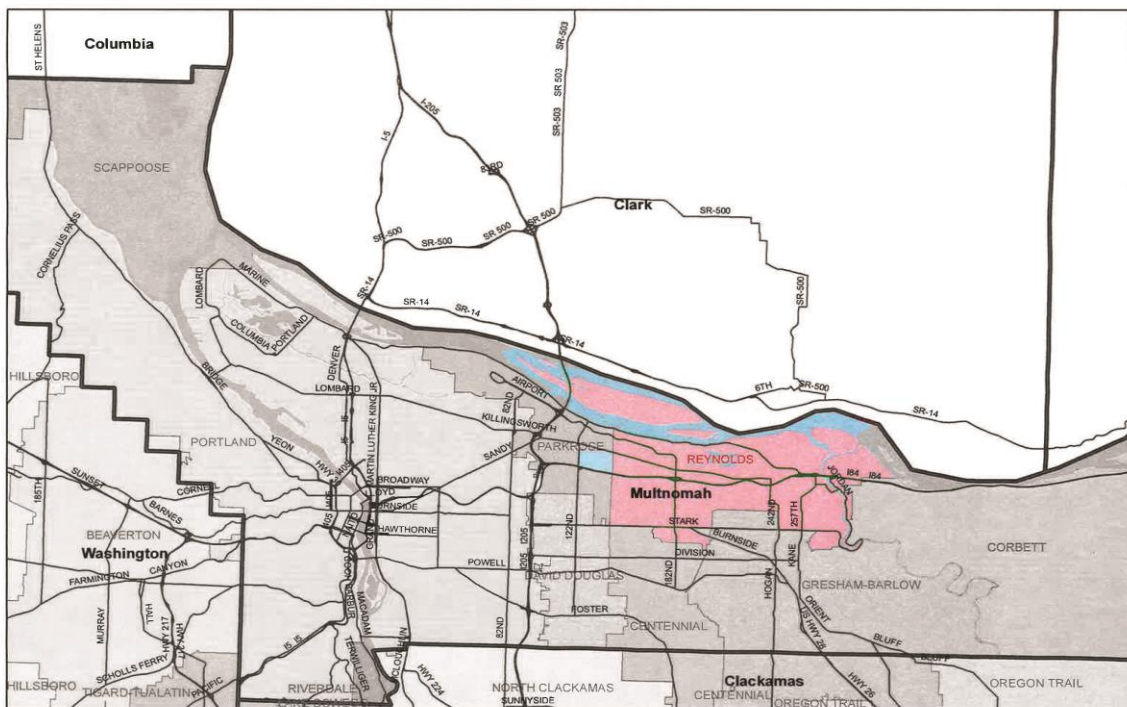
School District. The chief administrative officer of the District is the Superintendent who is appointed by the Board.

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.

School District Boundaries



General Information:

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Assessed Value in Billions*	5.125	5.170	5.294	5.631
Real Market Value (M-5) in Billions*	6.450	6.358	6.380	8.342
Property Tax Rate Extended:*				
Operations	4.4626	4.4626	4.4626	4.4626
Debt Service	1.3163	1.5230	1.5562	1.3514
Total Property Tax Rate	5.7789	5.9856	6.0188	5.8140
Total Taxes Imposed	27,997,656	29,142,082	30,004,478	30,932,707
Measure 5 Loss	-324,240	-448,103	-409,860	-179,363
Enrollment				
Number of Employees (FTEs)	1,055.87	1,053.00	1,117.41	1,149.07
Average Daily Enrollment - ADMr*	10,769.80	10,735.00	11,001.57	11,123.50
Weighted Enrollment Extended ADMw*	14,141.90	14,192.70	14,656.00	14,795.45
District Buses	112	108	113	114
# of Daily Route Buses	93	93	93	93
Miles Driven	805,981	852,834	842,310	850,000
Student Transported	6,476	7,120	6,296	7,000
Meals Served	1,806,762	1,813,621	1,874,444	N/A
# of Scheduled School Days	168	168	168	168

*Oregon Department of Education, Multnomah County and Tax Supervising and Conservation Commission.



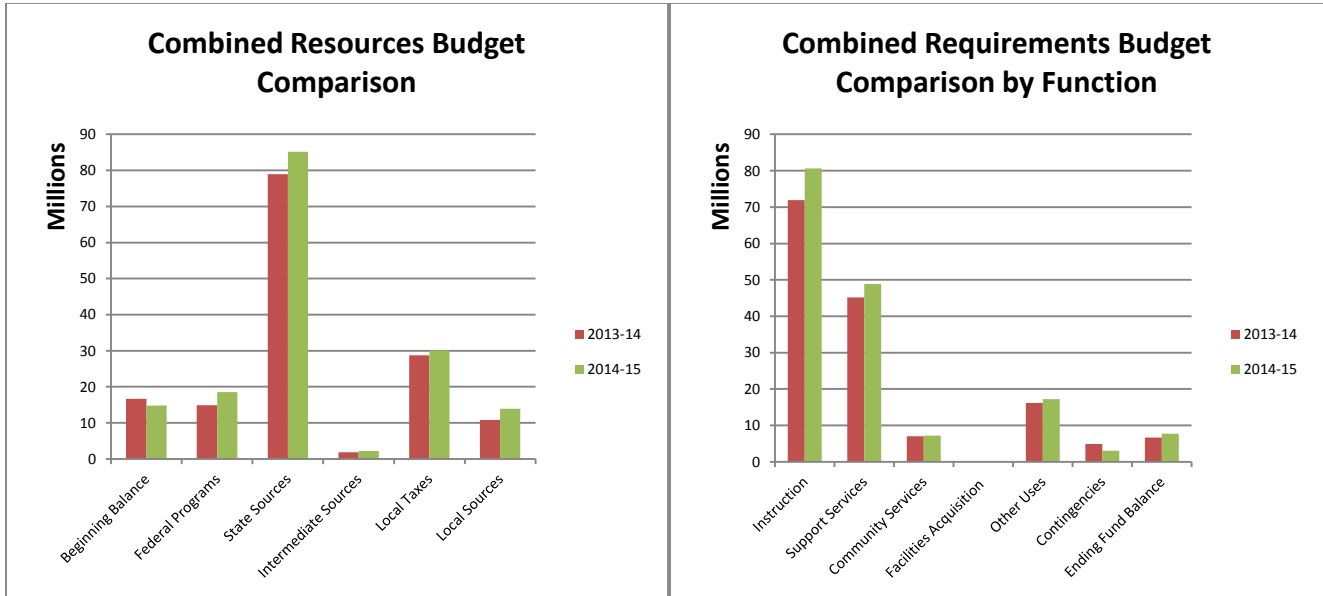
Highlights of the 2014 - 2015 Budget:

- **The Zero-Based Budgeting Method** - the budget was prepared using a different methodology than years past.
 - All budgetary allocations for each school and department for the 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.

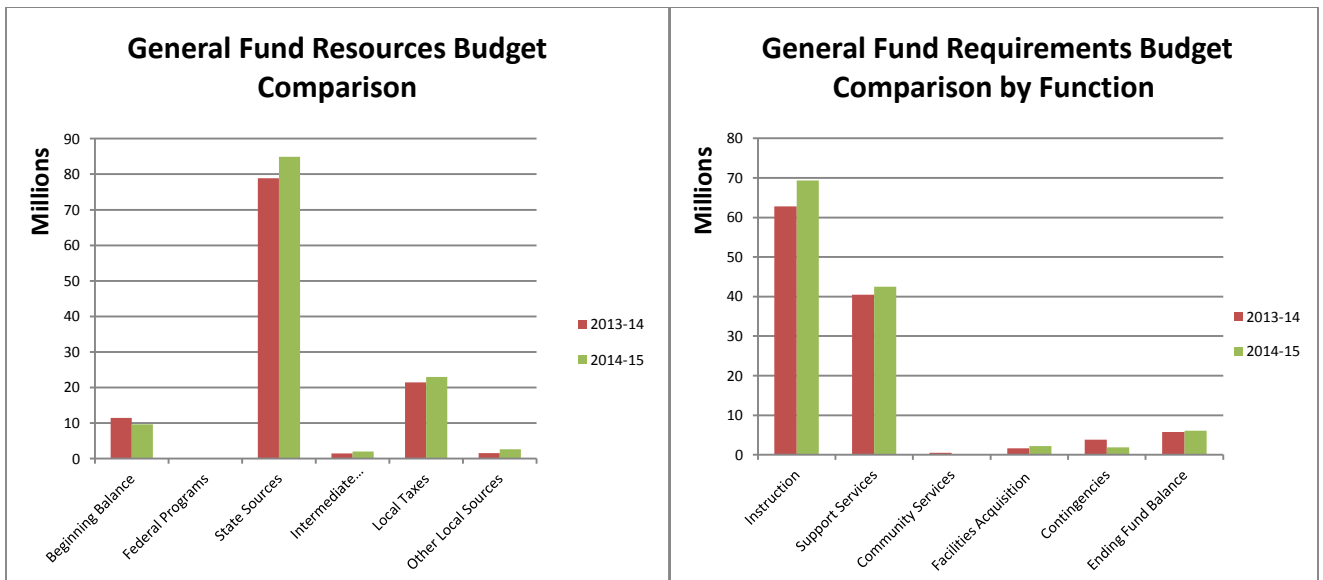
- The budget follows **the 2012 Oregon Department of Education Chart of Accounts**.
 - The District's account codes were restructured to align with the state's required chart of accounts with respect to expenditure functions, objects and areas.
 - The District is now able to account for all direct and 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 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 7.7%, or \$11,841,968, from \$152,861,383 in 2013-14 to \$164,703,351 in 2014-15.



- **General Fund** increased by 6.3%, or \$7,235,680, from \$114,920,160 to \$122,155,840 in 2014-15, including a Contingency of \$1,874,209 and an Unappropriated Ending Fund Balance of \$6,107,792. It is the District's operating fund.



○ **Other Funds:**

- **Federal Programs** increased by 25.7%, or \$2,660,066, from \$10,332,364 to \$12,992,430 in 2014-15.
- **State and other Programs** increased by 17.1%, or \$676,534, from \$3,951,603 to \$4,628,137 in 2014-15, including a contingency of \$41,918 and an Unappropriated Ending Fund Balance of \$1,058,418.
- **Nutrition Services Program** increased by 9.1%, or \$602,962, from \$6,593,693 to \$7,196,655 in 2014-15, including a contingency of \$726,546.
- **Early Retirement Program** increased by 9.5%, or \$107,358, from \$1,131,888 to \$1,239,246 in 2014-15, including a contingency of \$439,246.
- **Insurance Reserve Program** increased by 104.9%, or \$479,318, from \$457,000 to \$936,318 in 2014-15.
- **Debt Service Funds** (G.O. and PERS Bonds) increased by 1.4%, or \$185,638, from \$13,696,602 to \$13,882,240 in 2014-15, including an unappropriated ending fund balance of \$533,000.
- **Capital Projects fund** decreased by 5.9%, or \$(103,641), from \$1,746,679 to \$1,643,038 in 2014-15.
- **Trust Funds** decreased by 6.2%, or \$(1,945), from \$31,392 to \$29,447 in 2014-15, including an unappropriated ending fund balance of \$19,140.

This budget includes **full time employee (FTE)** equivalents within the General Fund, Federal and State Program Funds, and the Nutrition Services Fund, totaling 1,149.07 FTE, a 2.8% increase from 2013-14.

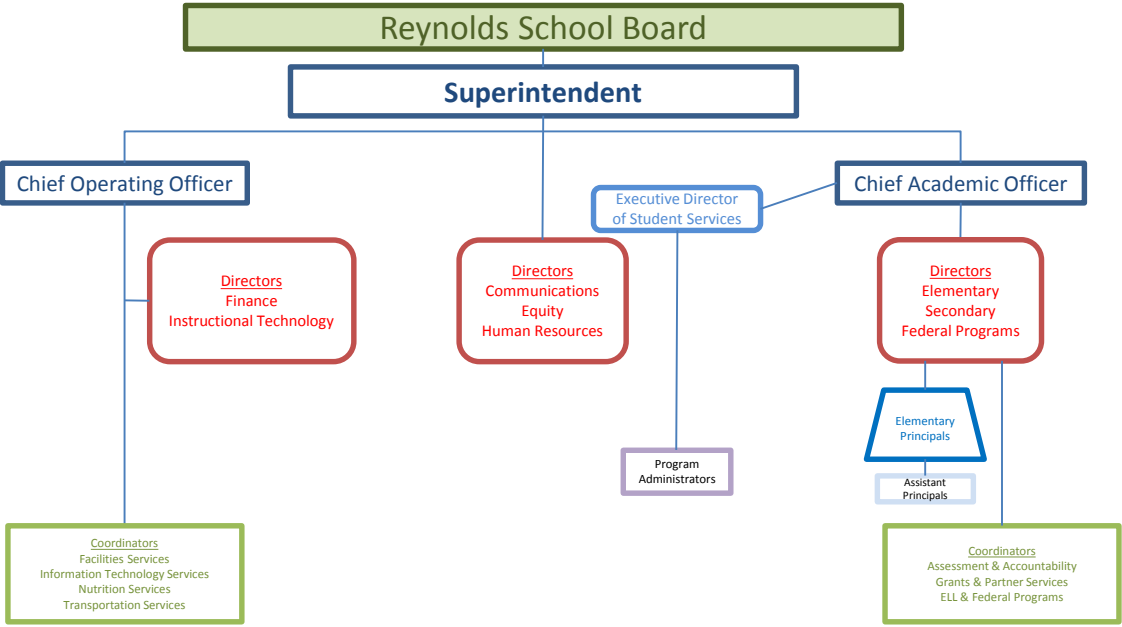
Student enrollment (Average Daily Membership -ADM_r) is projected to increase by 1.1%, from 11,001.57 ADM_r to 11,123.5 ADM_r for 2014-15. This number includes projections from the District's Charter Schools. An enrolled student is defined as a student who attends one or more schools or programs within the District. Regardless of the number of schools or programs attended, each student is counted only once; the counts are not duplicated.

English Language Learner students make up 24.64% and Special Education students represents 15.82% of District's total students.





Reynolds School District
 Organizational Chart
 Administrators 2014-2015





Budget Committee Members

Budget Year 2014-2015

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



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

Reynolds School District

Board Budget Goals

2014-2015

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



Budget Process

July 1, 2014 to June 30, 2015

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

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

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

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

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

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

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



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 Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills.
- 1140 Pre-Kindergarten Programs.** Educational programs that are designed for the education and training of children, who are enrolled in pre-kindergarten programs.

- 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.
- 1221 Learning Centers – Structured and Intensive.
- 1222 Developmental Kindergarten.
- 1223 Community Transition Centers.
- 1225 Out of District Programs.
- 1226 Home Instruction.
- 1227 Extended School Year Programs.
- 1228 Diagnostic Classrooms.
- 1229 Other.
- 1250 **Less Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities outside the regular classroom.
- 1260 **Treatment and Habilitation.** Services designed to address a child’s developmental deficits in sensory, motor, communication, self-help, and socialization areas.
- 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.
- 1281 Public Alternative Programs.
- 1282 Private Alternative Programs.
- 1283-1287 District Alternative Programs.
- 1288 Charter Schools.

- 1289 Other Alternative Programs.
- 1290 **Designated Programs.** Special learning experiences for other students with special needs.
 - 1291 English Second Language Programs.
 - 1292 Teen Parent Programs.
 - 1293 Migrant Education.
 - 1294 Youth Corrections Education.
 - 1299 Other Programs.
- 1300 **Adult/Continuing Education Programs.** Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities.
- 1400 **Summer School Programs.** Instructional programs carried on during the period between the end of the regular school term and the beginning of the next regular school term. This does not include the summer term of a 12-month school year.
 - 1420 Middle/Junior High.
 - 1430 High School.
 - 1440 Primary/Intermediate.
 - 1460 Special Programs, Summer School.
 - 1490 Other Summer School 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.
 - 2112 Attendance Services.
 - 2113 Social Work Services.
 - 2114 Student Accounting Services.
 - 2115 Student Safety.
 - 2117 Identification and Recruitment of Migrant Children.

- 2119 Other Attendance and Social Work Services.
- 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.
 - 2121 Service Area Direction.
 - 2122 Counseling Services.
 - 2123 Appraisal Services.
 - 2124 Information Services.
 - 2126 Placement Services.
 - 2129 Other Guidance Services.
- 2130 **Health Services.** Physical and mental health services which are not direct instruction.
 - 2131 Service Area Direction.
 - 2132 Medical Services.
 - 2133 Dental Services.
 - 2134 Nurse Services.
 - 2139 Other Health Services.
- 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.
 - 2141 Service Area Direction.
 - 2142 Psychological Testing Services.
 - 2143 Psychological Counseling Services.
 - 2144 Psychological Services.
 - 2148 Other Psychological Services.

- 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.
 - 2151 Service Area Direction.
 - 2152 Speech Pathology Services.
 - 2153 Audiology Services.
 - 2159 Other Speech Pathology and Audiology Services.
- 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.
 - 2213 Curriculum Development.
 - 2219 Other Improvement of Instruction Services.
 - 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.
 - 2221 Service Area Direction.
 - 2222 Library/Media Center.
 - 2223 Multimedia Services.
 - 2224 Educational Television Services.
 - 2229 Other Educational Media Services.
- 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.
 - 2324 State and Federal Relations Services.
 - 2329 Other Executive Administration 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.
 - 2510 Direction of Business Support Services.
 - 2520 Fiscal Services.
 - 2521 Service Area Direction.
 - 2522 Budgeting Services.
 - 2523 Receiving and Disbursing Funds Services.
 - 2524 Payroll Services.
 - 2525 Financial Accounting Services.
 - 2526 Internal Auditing Services.
 - 2527 Property Accounting Services.
 - 2528 Risk Management Services.
 - 2529 Other 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.
- 2546 Security Services.
- 2549 Other Operation and Maintenance of Plant Services.
- 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.
 - 2551 Service Area Direction.
 - 2552 Vehicle Operations Services.
 - 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.
 - 2571 Service Area Direction.
 - 2572 Purchasing Services.
 - 2573 Warehousing and Distributing Services.
 - 2574 Printing, Publishing, and Duplicating Services.
 - 2579 Other Internal Services.
- 2600 **Support Services – Central Activities.** Activities other than general administration, which support each of the other instructional and supporting services programs.
 - 2610 **Direction of Central Support Services.**
 - 2620 **Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.**
 - 2621 Service Area Direction.
 - 2622 Development Services.
 - 2623 Evaluation Services.
 - 2624 Planning Services.
 - 2625 Research Services.
 - 2626 Grant Writing.

- 2627 Statistical Services.
- 2629 Other Planning, Research, Development, and Evaluation 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.
 - 2631 Service Area Direction.
 - 2632 Internal Information Services.
 - 2633 Public Information Services.
 - 2634 Management Information Services.
 - 2639 Other Information Services.
- 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.
 - 2641 Service Area Direction.
 - 2642 Recruitment and Placement Services.
 - 2643 Staff Accounting Services.
 - 2645 Health Services.
 - 2649 Other Staff 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.
 - 2661 Service Area Direction.
 - 2662 Systems Analysis Services.
 - 2663 Programming Services.
 - 2664 Operations Services.
 - 2669 Other Technology Services.
- 2670 **Records Management Services.**
- 2690 **Other Support Services – Central.**
- 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.
- 3110 Service Area Direction.
- 3120 Food Preparation and Dispensing Services.
- 3130 Food Delivery Services.
- 3190 Other Food Services.
- 3200 Other Enterprise Services.
- 3300 **Community Services.** Activities which are not directly related to the provision of education for pupils in a district.
- 3310 Direction of Community Services Activities.
- 3320 Community Recreation Services.
- 3330 Civic Services.
- 3340 **Public Library Services.**
- 3360 Welfare Activities Services.
- 3370 Nonpublic School Students Services.
- 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.
- 4110 Service Area Direction.
- 4120 Site Acquisition and Development Services.
- 4150 Building Acquisition, Construction, and Improvement Services.

- 4180 Other Capital Items (bondable textbooks/technology)
- 4190 Other Facilities Construction 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.
 - 5120 Short-Term Debt Retirement.
 - 5200 **Transfers of Funds.** These are transactions which withdraw money from one fund and place it in another without recourse.
 - 5300 **Apportionment of Funds by ESD or LEA.** Apportionment of equalization funds and distribution of other funds by the educational service districts or from an LEA acting as the fiscal agent for a grant distributed to other districts.
 - 5400 **PERS UAL Bond Lump Sum Payment to PERS.** The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond.

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

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

Objects

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

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



Budget Assumptions

July 1, 2014 to June 30, 2015

REVENUES ASSUMPTIONS:

State School Fund:

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

Property Taxes:

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

Student Enrollment:

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

General Fund Revenues:

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

EXPENDITURE ASSUMPTIONS:

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

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

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

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

The proposed budget is balanced and the total General Fund expenditures are projected to be \$122,155,840, and include the 5% Unappropriated Ending Fund Balance as per Board Policy, as well as committed and uncommitted contingencies totaling \$1,874,209.



School Funding

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 School Fund and property taxes. Based on the number of students, a per-student amount is calculated.

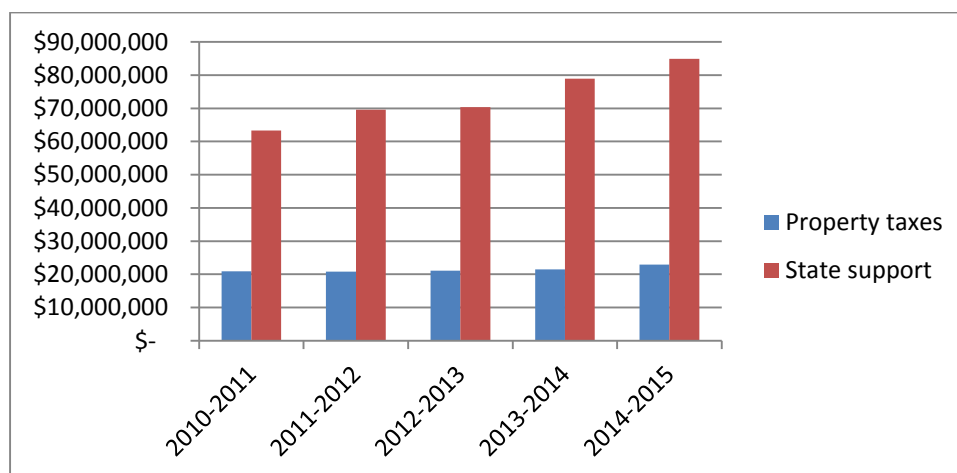
Property taxes from each school district's permanent rate are deducted from the General Purpose Grant to determine the amount the school district will receive from the State School Fund Grant.

Generally, the funding per student is equalized, regardless of how much in property taxes a school district receives.

When Measure 5 passed in 1990, 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 to the measure's limitations.

Per student funding is based on enrollment. There are two different enrollment numbers: average daily membership, resident (ADM_r) and average daily membership, weighted (ADM_w). The ADM_r number represents the average number of students enrolled in at Reynolds School District on a daily basis. The ADM_w 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.

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. Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5.





Capital Projects

Safe – Smart – Sustainable

Renovation Projects

- Project Lead the Way Lab at Reynolds HS
- Reynolds HS Gym Weight Room Rehab
- Kindergarten Readiness – Full-day Kinder Implementation in Fall of 2013 & Fall of 2014
- Edgefield Campus Buildings
- Reynolds High School – Gym Locker Room Renovation Project
- Reynolds High School – Gym Lobby Renovation Project

Kitchen Construction / Expansion Projects

- Woodland Elementary – Redesign & Expansion of Cooler & Freezer space
- Walt Morey Middle School – Redesign & Expansion of Cooler and Freezer Space
- Margaret Scott – Kitchen & Building Expansion: Replace Walk-in Freezer and Walk-in Cooler
- Salish Ponds – Kitchen Remodel & Expansion: Install Commercial Dishwasher & Walk-in Freezer; Reduce Waste from Disposable Serving Trays

District-Wide Initiatives

- Technology Hardware Inventory & Replacement Cycles
- Technology Student Devices in all K-6 Classrooms
- Telephone System & Network Data Wiring
- Expand Wireless Capacity to All School Buildings
- Separate Phone, Alarm and Fax Lines to Meet Requirements

- Telephone Hardware Replacement Using ERate Funding
- Telephone VOIP Hosted Services Using ERate Funding

District-Wide Maintenance Work

- Carpet & Tile Replacements
- Exterior Block Sealing
 - Walt Morey Middle School
 - Reynolds Learning Academy West
 - Hartley Gym
- Exterior Painting
 - Alder Elementary School
 - Edgefield Campus Buildings A, G & H
- Parking Lot Striping
- Playground Hard Surface Painting
- Playground Soft Fall Replacement

Capital Expenditures 2012-2015: \$9.4 Million

Three-year average annual capital spending is 190% higher than the 2011-2012 level of capital spending.



Budget Calendar

2014 - 2015

Board of Directors Meeting **July 10, 2013**

- √ Board Appoints Budget Officer
- √ Board Considers Budget Calendar

Publish 1st Notice of Budget Committee Meetings **April 8, 2014**

- √ 5 to 30 Days Before the 1st Meeting (Gresham Outlook)

Conduct 1st Budget Work Session **April 10, 2014**

Conduct 2nd Budget Work Session **April 17, 2014**

Publish 2nd Notice of Budget Committee Meetings **April 22, 2014**

- √ 5 to 30 Days Before the 1st Meeting (Gresham Outlook)

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

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

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

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

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

Publish Notice of Budget Hearing (only once) **May 20, 2014**

- √ 5 to 30 Days Before the Hearing (Gresham Outlook)
- √ Publish Financial Summaries

Board of Directors Meeting - Conduct Budget Hearing **June 11, 2014**

- √ Conducted by School Board
- √ Open to Public
- √ Run Budget Hearing Concurrent with Board Meeting

Board of Directors Meeting - Enact Resolutions **June 11, 2014**

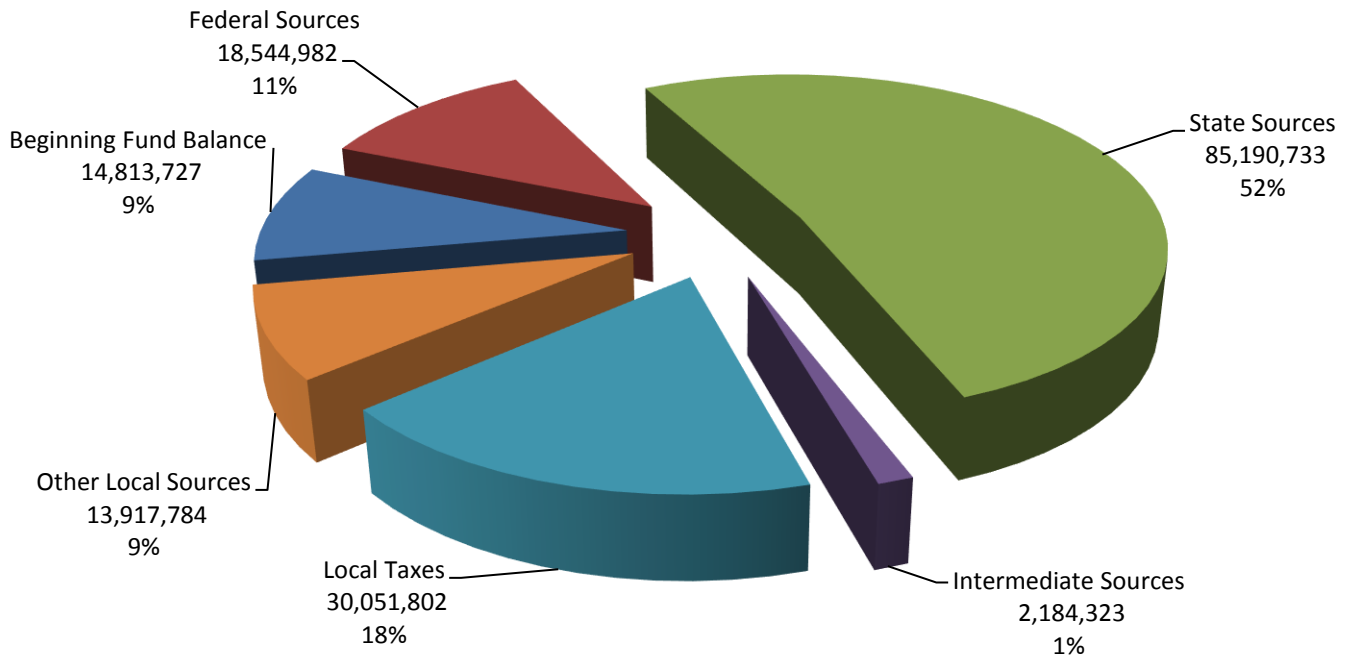
- √ Adopt Budget
- √ Make Appropriations
- √ Impose and Categorize Taxes
- √ Amend 13-14 Appropriations (if necessary)

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

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

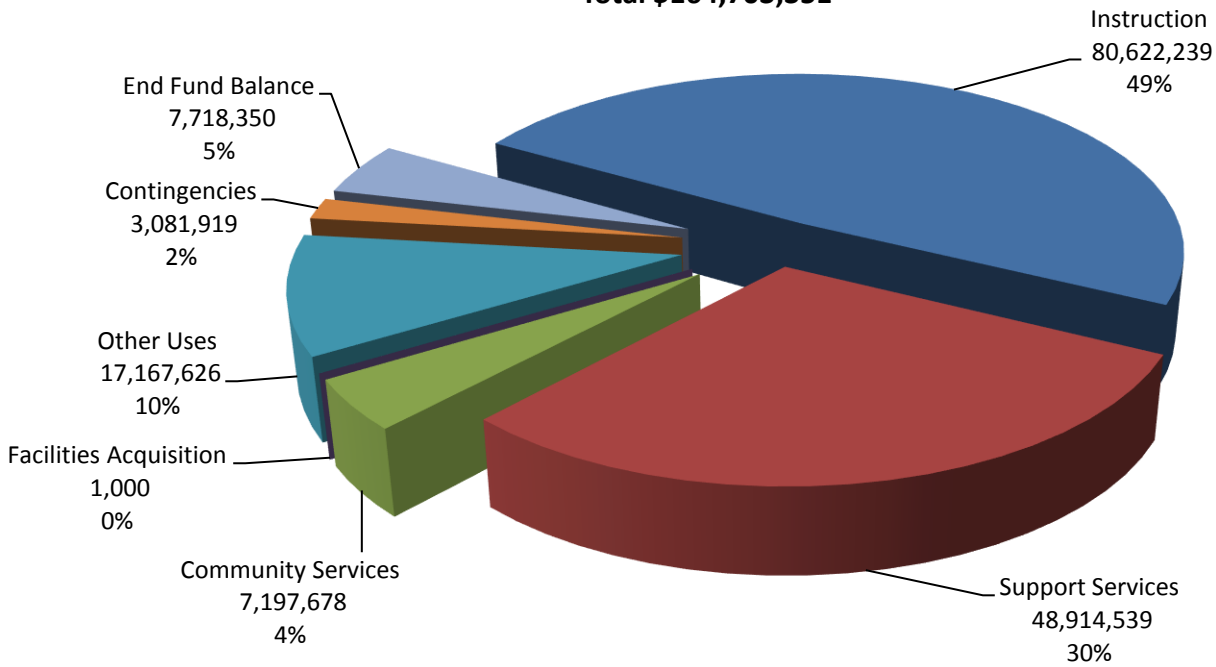
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**Reynolds School District
Combined Resources by - All Funds
July 1, 2014 to June 30, 2015
Total \$164,703,351**



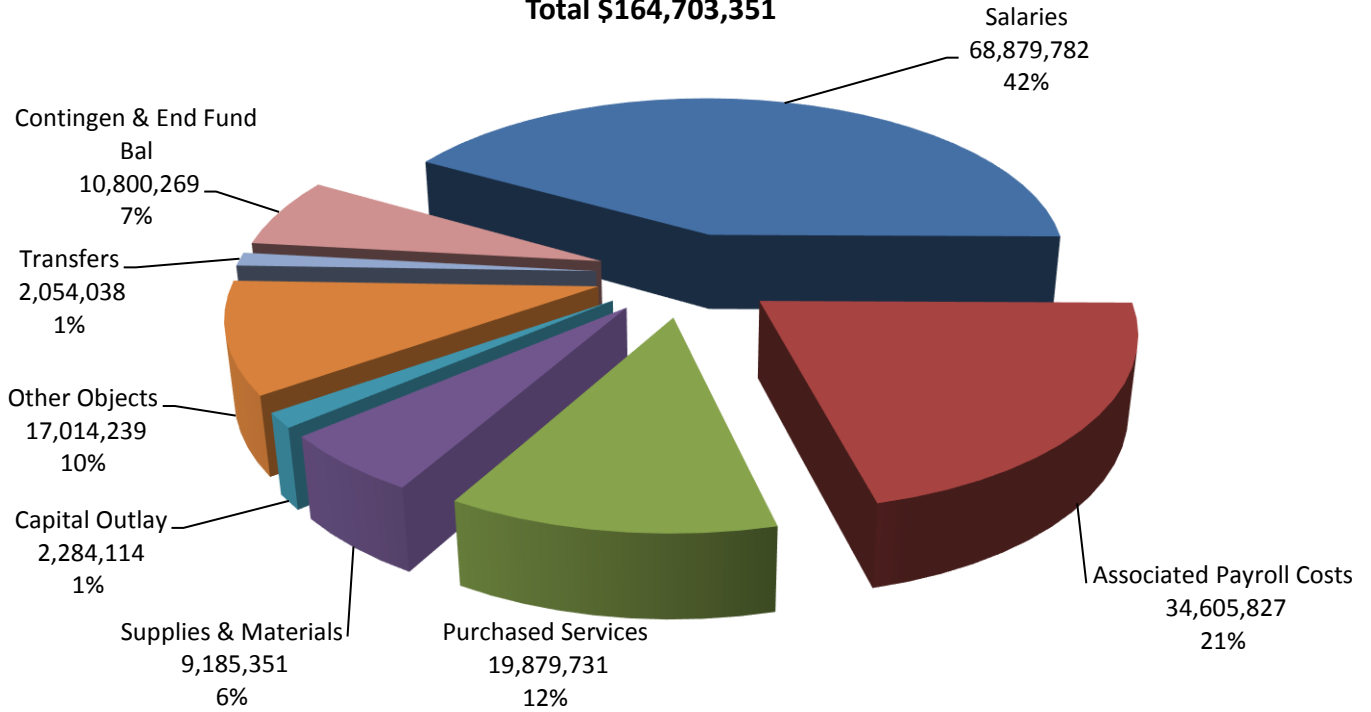
Description	Beginning Fund Balance	Federal Sources	State Sources	Intermediate Sources	Local Taxes	Other Local Sources	Total
General Fund	9,643,788	106,575	84,866,089	1,973,698	22,940,052	2,625,638	122,155,840
Federal Programs	-	12,992,430	-	-	-	-	12,992,430
State & Other Programs	2,154,250	-	324,644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

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

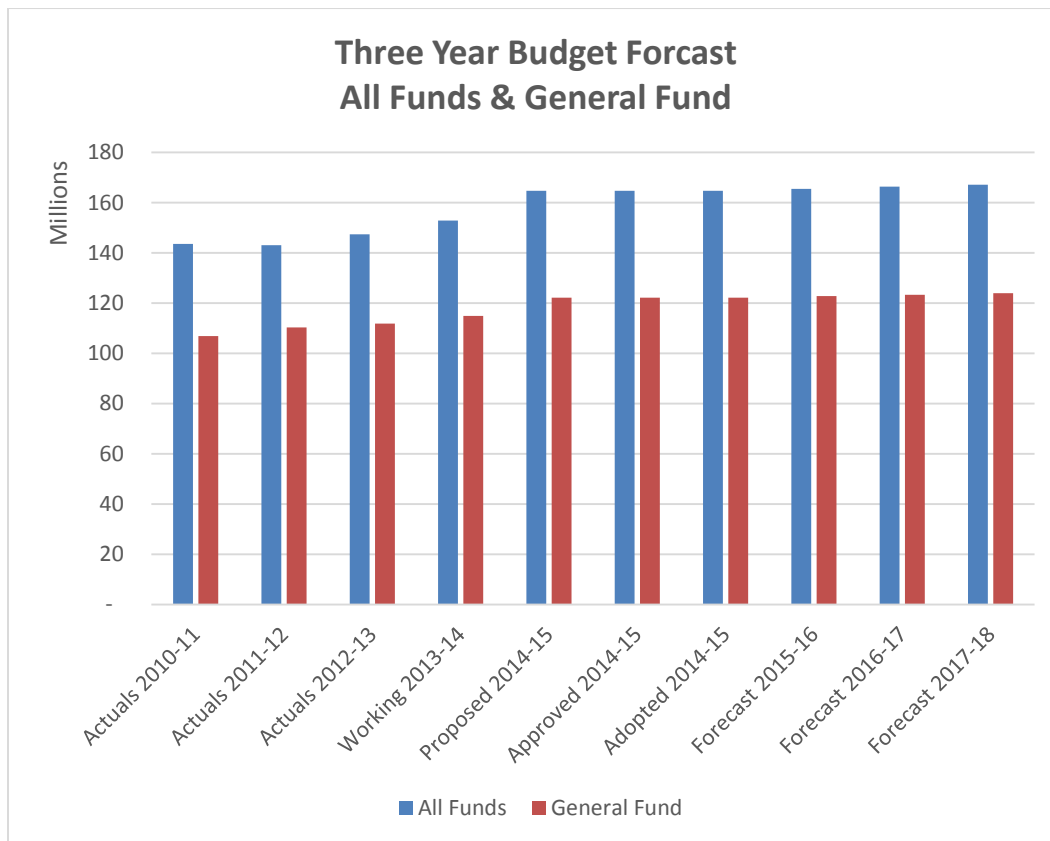


Description	Instruction	Support Services	Community Services	Facilities Acquisition	Other Uses	Contingencies	End Fund Balance	Total
General Fund	69,335,915	42,525,963	135,613	-	2,176,348	1,874,209	6,107,792	122,155,840
Federal Programs	9,110,601	3,742,968	138,861	-	-	-	-	12,992,430
State & Other Programs	2,175,723	898,983	453,095	-	-	41,918	1,058,418	4,628,137
Nutrition Services	-	-	6,470,109	-	-	726,546	-	7,196,655
Early Retirement	-	800,000	-	-	-	439,246	-	1,239,246
Insurance Reserve	-	936,318	-	-	-	-	-	936,318
G.O. Bonds	-	-	-	-	6,698,750	-	533,000	7,231,750
PERS Bonds	-	-	-	-	6,650,490	-	-	6,650,490
Capital Projects Fund	-	-	-	1,000	1,642,038	-	-	1,643,038
Trust Fund	-	10,307	-	-	-	-	19,140	29,447
Total	80,622,239	48,914,539	7,197,678	1,000	17,167,626	3,081,919	7,718,350	164,703,351

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



Description	Salaries	Associated Payroll Costs	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Transfers	Contingen & End Fund Bal	Grand Totals
General Fund	59,694,200	30,152,265	15,160,878	5,290,472	891,994	929,992	2,054,038	7,982,001	122,155,840
Federal Programs	6,874,798	2,791,682	1,433,899	1,422,666	-	469,385	-	-	12,992,430
State & Other Programs	438,090	186,064	541,944	1,713,017	642,120	6,566	-	1,100,336	4,628,137
Nutrition Services	1,522,694	1,025,816	2,532,703	604,196	750,000	34,700	-	726,546	7,196,655
Early Retirement	350,000	450,000	-	-	-	-	-	439,246	1,239,246
Insurance Reserve	-	-	200,000	155,000	-	581,318	-	-	936,318
G.O. Bonds	-	-	-	-	-	6,698,750	-	533,000	7,231,750
PERS Bonds	-	-	-	-	-	6,650,490	-	-	6,650,490
Capital Projects Fund	-	-	-	-	-	1,643,038	-	-	1,643,038
Trust Fund	-	-	10,307	-	-	-	-	19,140	29,447
Total	68,879,782	34,605,827	19,879,731	9,185,351	2,284,114	17,014,239	2,054,038	10,800,269	164,703,351



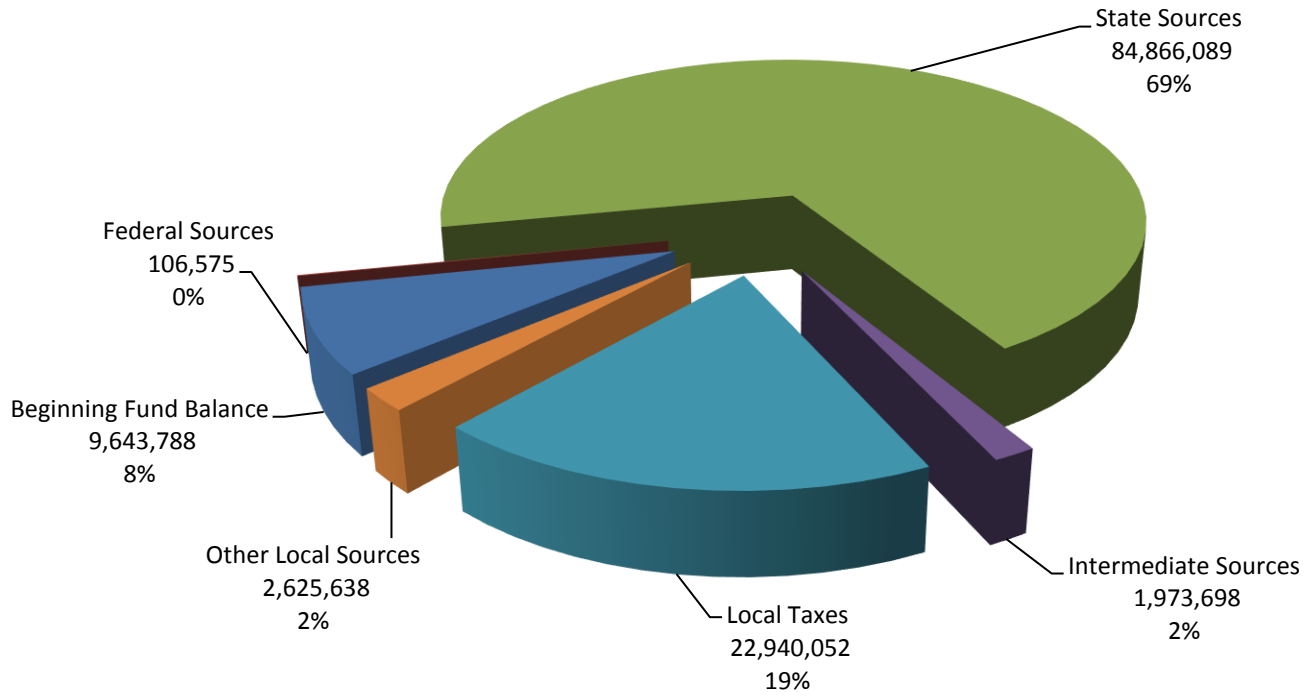
Forecast Considerations:

- The slow strengthening economic outlook for Oregon
- Open negotiations for both the Licensed and Classified bargaining units
- Costs increase in the area of employee salaries and benefits and purchased services, as well as ongoing school maintenance.
- PERS rates reduction.

Ending Fund Balance for General Fund:

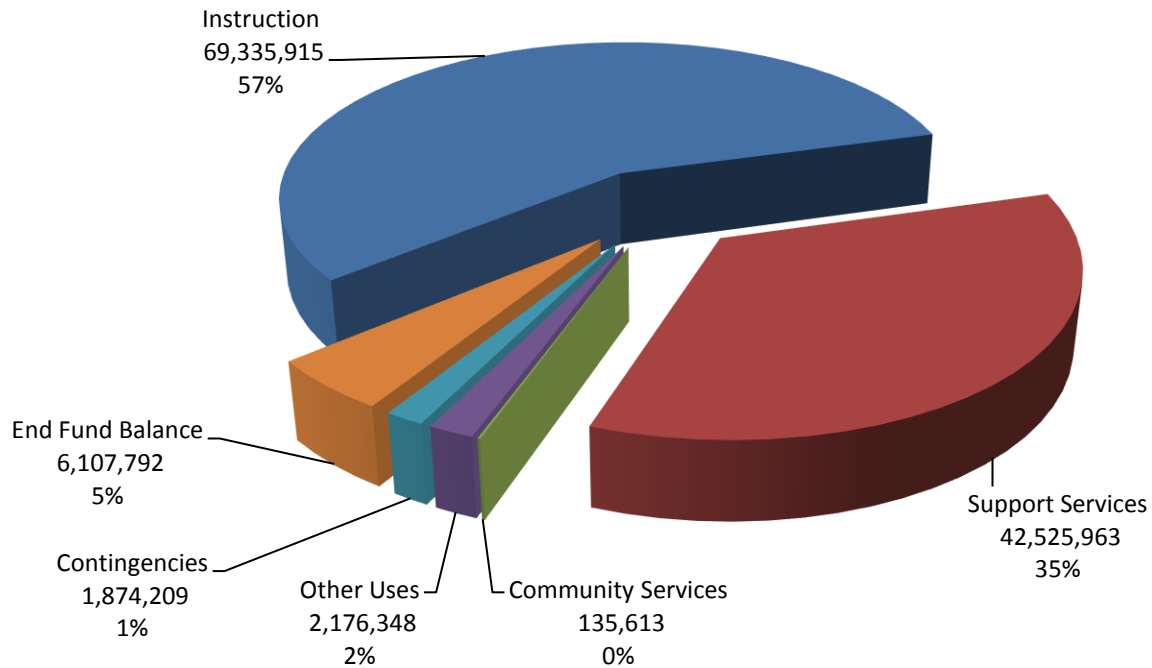
- 5% Unappropriated Ending Fund Balance required by Board Policy

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



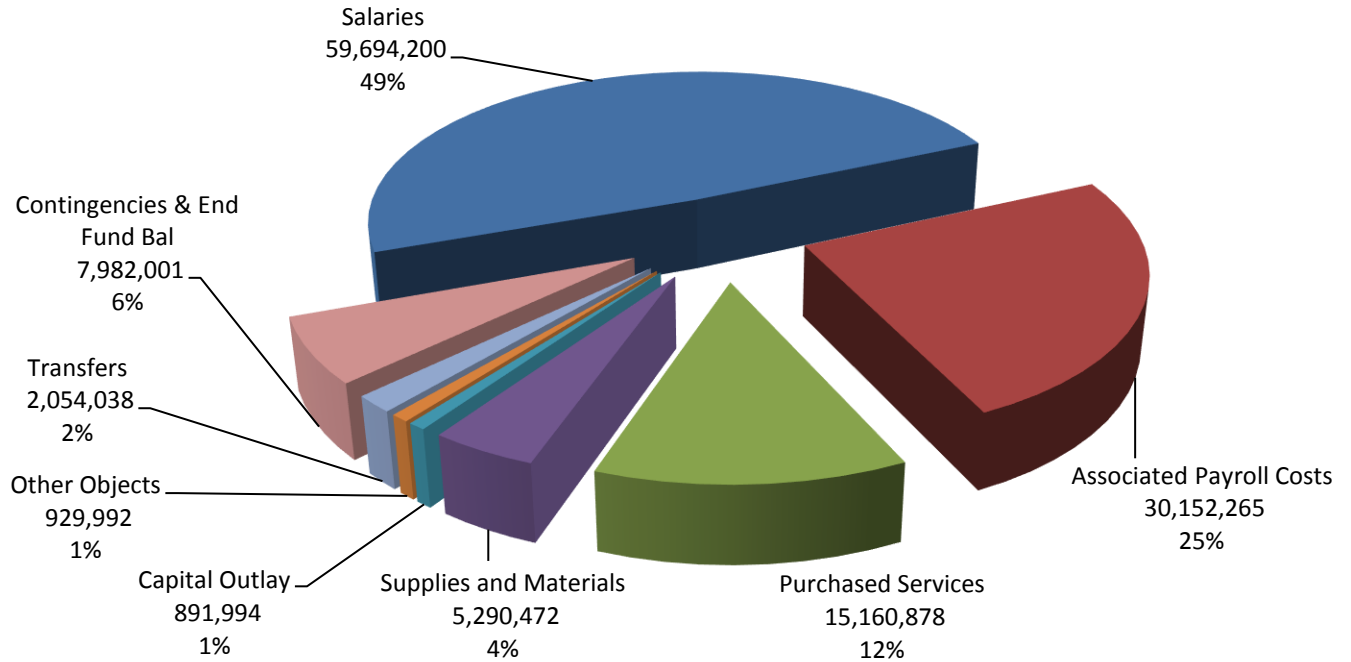
Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	15,818,776	19,155,763	18,496,520	11,457,953	9,643,788	9,643,788	9,643,788
Federal Sources	5,581,086	75,446	7,359	92,267	106,575	106,575	106,575
State Sources	63,276,951	69,540,611	70,347,799	78,897,240	84,866,089	84,866,089	84,866,089
Intermediate Sources	1	26,443	698,362	1,448,129	1,973,698	1,973,698	1,973,698
Local Taxes	20,947,523	20,801,306	21,080,540	21,466,978	22,940,052	22,940,052	22,940,052
Other Local Sources	1,200,794	738,491	1,275,931	1,557,593	2,625,638	2,625,638	2,625,638
Grand Totals	106,825,131	110,338,060	111,906,511	114,920,160	122,155,840	122,155,840	122,155,840

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



Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15	FTE 14-15
Instruction	55,641,431	55,659,333	58,360,887	62,792,472	68,694,665	68,694,665	69,335,915	622.65
Support Services	34,139,480	34,874,146	39,871,399	40,469,960	42,365,963	42,465,963	42,525,963	390.97
Community Services	102,467	145,503	164,708	471,723	135,613	135,613	135,613	2.50
Other Uses	1,122,977	1,632,310	1,959,471	1,634,310	2,176,348	2,176,348	2,176,348	-
Contingencies	-	-	-	3,805,687	2,675,459	2,575,459	1,874,209	-
End Fund Balance	15,818,776	17,986,108	11,550,046	5,746,008	6,107,792	6,107,792	6,107,792	-
Grand Totals	106,825,131	110,297,400	111,906,511	114,920,160	122,155,840	122,155,840	122,155,840	1,016.12

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



Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Salaries	52,413,235	51,199,317	52,573,874	55,759,701	59,260,861	59,260,861	59,694,200
Associated Payroll Costs	20,487,048	22,634,573	24,947,276	27,112,207	29,944,354	29,944,354	30,152,265
Purchased Services	11,602,624	11,717,994	12,376,968	14,297,652	15,100,878	15,100,878	15,160,878
Supplies and Materials	3,588,764	3,512,353	6,833,885	4,409,677	5,290,472	5,290,472	5,290,472
Capital Outlay	249,820	212,803	916,408	1,111,486	791,994	891,994	891,994
Other Objects	1,664,197	2,129,252	1,486,442	1,166,742	929,992	929,992	929,992
Transfers	1,000,667	905,000	1,221,612	1,512,000	2,054,038	2,054,038	2,054,038
Contingencies & End Fund Bal	15,818,776	17,986,108	11,550,046	9,551,695	8,783,251	8,683,251	7,982,001
Grand Totals	106,825,131	110,297,400	111,906,511	114,921,160	122,155,840	122,155,840	122,155,840

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

From	To	Amount	Explanation
General Fund - 100	Nutrition Services - Fund 297	55,000	Required to match for free and reduced or free milk program.
General Fund - 100	Early Retirement - Fund 298	400,000	Paid for early retirement benefits and stipends.
General Fund - 100	Insurance Reserve - Fund 299	57,000	Used for Workers Compensation, liability insurance, property loss, etc.
General Fund - 100	Capital Projects Fund - Fund 400	1,542,038	Paid for 2010 Full Faith and Credit Refunding Obligations.
Total		2,054,038	

Money to be transferred from the General Fund to other funds to meet required obligations where these funds do not generate revenues.

Reynolds School District
Nutrition Services Summary - Resources and Requirements
July 1, 2014 to June 30, 2015

Resources
Total \$7,196,655

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	568,546	864,199	1,165,438	1,023,815	1,158,678	1,158,678	1,158,678
Revenue from Federal Sources	4,210,627	4,582,500	4,797,526	5,098,568	5,445,977	5,445,977	5,445,977
Revenue from Interm Sources	-	-	-	10,434	15,000	15,000	15,000
Revenue from Local Sources	597,257	502,465	499,823	460,876	577,000	577,000	577,000
Revenue from State Sources	-	-	11,539	-	-	-	-
Grand Totals	5,376,430	5,949,164	6,474,326	6,593,693	7,196,655	7,196,655	7,196,655

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

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
3000 Community Services	4,560,231	4,838,726	5,249,184	5,909,342	6,470,109	6,470,109	6,470,109
5000 Other Uses	-	-	-	-	-	-	-
6000 Contingency	-	-	-	684,351	726,546	726,546	726,546
7000 Unapp End Fund Balance	816,199	1,110,438	1,225,142	-	-	-	-
Grand Totals	5,376,430	5,949,164	6,474,326	6,593,693	7,196,655	7,196,655	7,196,655

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

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
100 Salaries	1,328,054	1,358,578	1,352,220	1,434,275	1,522,694	1,522,694	1,522,694
200 Associated Payroll Costs	742,081	786,931	878,714	1,092,853	1,025,816	1,025,816	1,025,816
300 Purchased Services	1,850,385	2,035,169	2,176,704	2,462,889	2,532,703	2,532,703	2,532,703
400 Supplies and Materials	526,683	526,306	469,076	609,325	604,196	604,196	604,196
500 Capital Outlay	100,685	106,826	339,644	250,000	750,000	750,000	750,000
600 Other Objects	12,343	24,916	32,826	60,000	34,700	34,700	34,700
700 Transfers	-	-	-	-	-	-	-
800 Conting/End Fund Balance	816,199	1,110,438	1,225,142	684,351	726,546	726,546	726,546
Grand Totals	5,376,430	5,949,164	6,474,326	6,593,693	7,196,655	7,196,655	7,196,655

Nutrition Services FTE

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

**Reynolds School District
Federal Programs Summary - Resources and Requirements
July 1, 2014 to June 30, 2015**

**Resources
Total \$12,992,430**

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Revenue From Federal	11,565,389	8,460,778	7,176,309	10,332,365	12,992,430	12,992,430	12,992,430
Grand Totals	11,565,389	8,460,778	7,176,309	10,332,365	12,992,430	12,992,430	12,992,430

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

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
1000 Instruction	7,897,830	5,677,730	5,065,540	7,086,608	9,110,601	9,110,601	9,110,601
2000 Support Services	3,470,223	2,658,546	2,046,371	3,112,506	3,742,968	3,742,968	3,742,968
3000 Community Services	197,338	124,502	64,398	133,251	138,861	138,861	138,861
Grand Totals	11,565,391	8,460,778	7,176,309	10,332,365	12,992,430	12,992,430	12,992,430

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

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
100 Salaries	5,363,013	3,974,247	3,697,486	5,079,655	6,874,798	6,874,798	6,874,798
200 Associated Payroll Costs	2,072,393	1,586,868	1,568,053	2,426,867	2,791,682	2,791,682	2,791,682
300 Purchased Services	1,957,237	1,519,120	755,810	1,250,187	1,433,899	1,433,899	1,433,899
400 Supplies and Materials	1,853,366	1,098,871	775,217	1,158,039	1,422,666	1,422,666	1,422,666
500 Capital Outlay	201	8,333	54,655	-	-	-	-
600 Other Objects	319,181	273,339	325,088	417,617	469,385	469,385	469,385
Grand Totals	11,565,391	8,460,778	7,176,309	10,332,365	12,992,430	12,992,430	12,992,430

FTE

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

Reynolds School District
State & Other Programs Summary - Resources and Requirements
July 1, 2014 to June 30, 2015

Resources
Total \$4,628,137

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	342,742	356,446	1,311,137	2,062,184	2,154,250	2,154,250	2,154,250
Revenue from Interm Sources	115,675	247,746	243,942	130,135	145,625	145,625	145,625
Revenue from Local Sources	901,183	657,851	2,254,953	1,177,568	2,003,618	2,003,618	2,003,618
Revenue from State Sources	13,495	61,190	31,920	581,716	324,644	324,644	324,644
Grand Totals	1,373,095	1,323,233	3,841,952	3,951,603	4,628,137	4,628,137	4,628,137

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

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
1000 Instruction	257,749	319,660	1,839,624	2,322,031	2,175,723	2,175,723	2,175,723
2000 Support Services	29,168	136,270	154,116	928,699	898,983	898,983	898,983
3000 Community Services	447,422	-	80,487	557,548	453,095	453,095	453,095
5000 Other Uses	125,000	-	-	-	-	-	-
6000 Contingency	415,561	-	-	84,479	41,918	41,918	41,918
7000 Unapp End Fund Balance	98,195	867,303	1,767,725	58,846	1,058,418	1,058,418	1,058,418
Grand Totals	1,373,095	1,323,233	3,841,952	3,951,603	4,628,137	4,628,137	4,628,137

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

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
100 Salaries	194,082	174,485	584,770	508,996	438,090	438,090	438,090
200 Associated Payroll Costs	41,928	51,759	225,495	187,348	186,064	186,064	186,064
300 Purchased Services	13,398	53,680	363,478	658,959	541,944	541,944	541,944
400 Supplies and Materials	470,794	71,787	851,823	1,825,849	1,713,017	1,713,017	1,713,017
500 Capital Outlay	14,137	100,744		592,069	642,120	642,120	642,120
600 Other Objects	-	3,475	48,661	35,057	6,566	6,566	6,566
700 Transfers	125,000	-					
800 Conting/End Fund Balance	513,756	867,303	1,767,725	143,325	1,100,336	1,100,336	1,100,336
Grand Totals	1,373,095	1,323,233	3,841,952	3,951,603	4,628,137	4,628,137	4,628,137

FTE

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

Reynolds School District
Early Retirement Summary - Resources and Requirements
July 1, 2014 to June 30, 2015

Resources
Total \$1,239,246

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	875,394	888,238	894,447	731,888	839,246	839,246	839,246
Revenue from Other Sources	800,000	800,000	800,000	400,000	400,000	400,000	400,000
Grand Totals	1,675,394	1,688,238	1,694,447	1,131,888	1,239,246	1,239,246	1,239,246

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

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
2000 Support Services	787,156	793,791	732,424	850,000	800,000	800,000	800,000
6000 Contingency	888,238	-	-	281,888	439,246	439,246	439,246
7000 Unapp End Fund Balance	-	894,447	962,023	-	-	-	-
Grand Totals	1,675,394	1,688,238	1,694,447	1,131,888	1,239,246	1,239,246	1,239,246

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

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
100 Salaries	16,920	310,018	294,499	400,000	350,000	350,000	350,000
200 Associated Payroll Costs	770,236	483,773	437,925	450,000	450,000	450,000	450,000
800 Conting/End Fund Balance	888,238	894,447	962,023	281,888	439,246	439,246	439,246
Grand Totals	1,675,394	1,688,238	1,694,447	1,131,888	1,239,246	1,239,246	1,239,246

Reynolds School District
Insurance Reserve Summary - Resources and Requirements
July 1, 2014 to June 30, 2015

Resources
Total \$936,318

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	320,913	329,121	388,914	395,000	829,318	829,318	829,318
Revenue from Local Sources	83,719	22,785	336,330	5,000	50,000	50,000	50,000
Revenue from Other Sources	57,000	57,000	57,000	57,000	57,000	57,000	57,000
Grand Totals	461,632	408,906	782,244	457,000	936,318	936,318	936,318

Requirements by Major Function
Total \$936,318

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
1000 Instruction	-	-	11,964	-	-	-	-
2000 Support Services	132,511	19,992	4,609	457,000	936,318	936,318	936,318
6000 Contingency	329,121	-	-	-	-	-	-
7000 Unapp End Fund Balance	-	388,914	765,671	-	-	-	-
Grand Totals	461,632	408,906	782,244	457,000	936,318	936,318	936,318

Requirements by Major Object
Total \$936,318

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
300 Purchased Services	-	2,724	-	201,000	200,000	200,000	200,000
400 Supplies and Materials	-	2,097	11,964	155,000	155,000	155,000	155,000
600 Other Objects	132,511	15,171	4,609	101,000	581,318	581,318	581,318
800 Conting/End Fund Balance	329,121	388,914	765,671	-	-	-	-
Grand Totals	461,632	408,906	782,244	457,000	936,318	936,318	936,318

Reynolds School District
Debt Service G.O. Bonds Summary - Resources and Requirements
July 1, 2014 to June 30, 2015

Resources
Total \$7,231,750

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	1,119,385	122,609	19,060	120,000	110,000	110,000	110,000
Revenue from Local Sources	5,357,564	6,205,427	7,279,677	7,236,112	7,111,750	7,111,750	7,111,750
Revenue from Other Sources	16,434	14,799	17,006	15,000	10,000	10,000	10,000
Grand Totals	6,493,383	6,342,835	7,315,743	7,371,112	7,231,750	7,231,750	7,231,750

Requirements by Major Function
Total \$7,231,750

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
5000 Other Uses	6,370,775	6,323,775	6,443,500	6,574,075	6,698,750	6,698,750	6,698,750
6000 Contingency	-	-	-	-	-	-	-
7000 Unapp End Fund Balance	122,608	19,060	872,243	797,037	533,000	533,000	533,000
Grand Totals	6,493,383	6,342,835	7,315,743	7,371,112	7,231,750	7,231,750	7,231,750

Requirements by Major Object
Total \$7,231,750

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
600 Other Objects	6,370,775	6,323,775	6,443,500	6,574,075	6,698,750	6,698,750	6,698,750
800 Conting/End Fund Balance	122,608	19,060	872,243	797,037	533,000	533,000	533,000
Grand Totals	6,493,383	6,342,835	7,315,743	7,371,112	7,231,750	7,231,750	7,231,750

Reynolds School District
Debt Service PERS Bonds Summary - Resources and Requirements
July 1, 2014 to June 30, 2015

Resources
Total \$6,650,490

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	96,734	92,967	94,593	-	-	-	-
Revenue from Local Sources	-	-	-	-	-	-	-
Revenue from Other Sources	5,426,844	5,717,116	6,017,572	6,325,490	6,650,490	6,650,490	6,650,490
Grand Totals	5,523,578	5,810,083	6,112,165	6,325,490	6,650,490	6,650,490	6,650,490

Requirements by Major Function
Total \$6,650,490

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
5000 Other Uses	5,430,611	5,715,490	6,015,490	6,325,490	6,650,490	6,650,490	6,650,490
6000 Contingency	-	-	-	-	-	-	-
7000 Unapp End Fund Balance	92,967	94,593	96,676	-	-	-	-
Grand Totals	5,523,578	5,810,083	6,112,166	6,325,490	6,650,490	6,650,490	6,650,490

Requirements by Major Object
Total \$6,650,490

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
600 Other Objects	5,430,611	5,715,490	6,015,490	6,325,490	6,650,490	6,650,490	6,650,490
800 Conting/End Fund Balance	92,967	94,593	96,676	-	-	-	-
Grand Totals	5,523,578	5,810,083	6,112,166	6,325,490	6,650,490	6,650,490	6,650,490

Reynolds School District
Capital Projects Summary - Resources and Requirements
July 1, 2014 to June 30, 2015

Resources
Total \$1,643,038

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	3,844,922	2,692,076	1,708,440	716,679	49,000	49,000	49,000
Revenue from Interm Sources	340,832	46,090	388,896	30,000	50,000	50,000	50,000
Revenue from Local Sources	15,837	8,687	6,037	-	2,000	2,000	2,000
Revenue from Transfers	125,000	-	-	1,000,000	1,542,038	1,542,038	1,542,038
Grand Totals	4,326,591	2,746,853	2,103,373	1,746,679	1,643,038	1,643,038	1,643,038

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

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
4000 Building Acquisition	151	-	-	105,741	1,000	1,000	1,000
5000 Other Uses	1,634,364	1,038,413	1,027,084	1,640,938	1,642,038	1,642,038	1,642,038
7000 Unapp End Fund Balance	2,692,076	1,708,440	1,076,289	-	-	-	-
Grand Totals	4,326,591	2,746,853	2,103,373	1,746,679	1,643,038	1,643,038	1,643,038

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

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
300 Purchased Services	-	-	-	104,941	-	-	-
600 Other Objects	1,634,515	1,038,413	1,027,084	1,641,738	1,643,038	1,643,038	1,643,038
800 Conting/End Fund Balance	2,692,076	1,708,440	1,076,289	-	-	-	-
Grand Totals	4,326,591	2,746,853	2,103,373	1,746,679	1,643,038	1,643,038	1,643,038

Reynolds School District
Trust Funds Summary - Resources and Requirements
July 1, 2014 to June 30, 2015

Resources
Total \$29,447

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	11,038	11,038	11,038	29,447	29,447	29,447	29,447
Revenue from Intern Sources	-	-	-	-	-	-	-
Revenue from Local Sources	-	2,244	2,019	1,945	-	-	-
Revenue from State Sources	-	-	-	-	-	-	-
Grand Totals	11,038	13,282	13,057	31,392	29,447	29,447	29,447

Requirements by Major Function
Total \$29,447

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

Requirements by Major Object
Total \$29,447

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

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General Fund (100 and 105)

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

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

General Fund Details - Resources

Reynolds School District #7

Total: \$122,155,840

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

General Fund Details - Requirements

Reynolds School District #7

Total: \$122,155,840

Instruction

Total Major Function: \$69,335,915

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object		\$	\$	\$	FTE
1111 - Primary Programs K-5									
11,410,385	11,851,887	12,324,902	186.50	0100 - Salaries		13,521,059	13,521,059	13,521,059	200.42
4,581,440	5,050,175	5,429,512		0200 - Fixed Costs		6,345,617	6,345,617	6,345,617	
3,479	2,397	71,141		0300 - Purchased Services		14,000	14,000	14,000	
257,265	288,668	402,897		0400 - Supplies and Materials		744,170	744,170	744,170	
-	-	279		0500 - Capital Outlay		-	-	-	
-	150	-		0600 - Other Objects		6,500	6,500	6,500	
16,252,568	17,193,278	18,228,731	186.50	Total Function 1111		20,631,346	20,631,346	20,631,346	200.42
1121 - Middle School Programs									
5,657,955	5,926,124	6,168,255	93.50	0100 - Salaries		6,285,297	6,285,297	6,285,297	90.50
2,253,867	2,520,048	2,751,378		0200 - Fixed Costs		2,932,719	2,932,719	2,932,719	
155,394	99,464	4,110		0300 - Purchased Services		66,290	66,290	66,290	
175,319	152,990	534,824		0400 - Supplies and Materials		408,607	408,607	408,607	
-	-	3,000		0500 - Capital Outlay		-	-	-	
973	1,569	3,000		0600 - Other Objects		2,650	2,650	2,650	
8,243,508	8,700,194	9,464,567	93.50	Total Function 1121		9,695,563	9,695,563	9,695,563	90.50
1122 - Middle School Extra-Curricular									
43,844	42,909	44,622		0100 - Salaries		161,351	161,351	161,351	
13,557	11,618	11,722		0200 - Fixed Costs		42,388	42,388	42,388	
75	-	-		0300 - Purchased Services		20,568	20,568	20,568	
3,456	10,184	9,864		0400 - Supplies and Materials		19,500	19,500	19,500	
-	94	50		0600 - Other Objects		500	500	500	
60,933	64,805	66,259		Total Function 1122		244,307	244,307	244,307	
1123 - Ms Ex-Curr-Non Athletic									
12,764	-	-		0100 - Salaries		-	-	-	
3,121	-	-		0200 - Fixed Costs		-	-	-	
15,885	-	-		Total Function 1123		-	-	-	
1131 - High School Programs									
5,860,118	6,269,368	6,707,633	99.83	0100 - Salaries		6,827,389	6,827,389	6,827,389	98.83
2,320,126	2,626,888	2,970,154		0200 - Fixed Costs		3,165,877	3,165,877	3,165,910	
101,614	128,429	156,065		0300 - Purchased Services		179,894	179,894	179,894	
245,617	532,144	263,248		0400 - Supplies and Materials		480,900	480,900	480,900	
1,215	1,638	1,000		0600 - Other Objects		1,500	1,500	1,500	
8,528,690	9,558,466	10,098,100	99.83	Total Function 1131		10,655,560	10,655,560	10,655,593	98.83
1132 - High School Athletics									
321,087	261,650	198,270	1.00	0100 - Salaries		193,430	193,430	193,430	1.00
78,385	55,021	64,106		0200 - Fixed Costs		62,835	62,835	62,835	
74,618	94,658	110,242		0300 - Purchased Services		118,000	118,000	118,000	
37,360	44,166	73,000		0400 - Supplies and Materials		63,000	63,000	63,000	
6,677	6,872	11,000		0600 - Other Objects		12,000	12,000	12,000	
518,126	462,367	456,618	1.00	Total Function 1132		449,265	449,265	449,265	1.00
1133 - High School Activities									
5,301	59,129	85,910		0100 - Salaries		68,783	68,783	68,783	
984	14,128	22,116		0200 - Fixed Costs		18,071	18,071	18,071	
-	1,153	14,938		0300 - Purchased Services		23,110	23,110	23,110	
-	-	28,155		0400 - Supplies and Materials		28,000	28,000	28,000	
-	-	-		0600 - Other Objects		750	750	750	
6,285	74,410	151,119		Total Function 1133		138,714	138,714	138,714	
1210 - Talented & Gifted									
37,073	40,218	40,902	0.50	0100 - Salaries		46,327	46,327	46,327	0.50
9,037	11,625	14,774		0200 - Fixed Costs		16,160	16,160	16,160	
3,080	3,586	(350)		0300 - Purchased Services		20,450	20,450	20,450	
7,824	31,214	7,675		0400 - Supplies and Materials		14,500	14,500	14,500	
138	620	-		0600 - Other Objects		270	270	270	
57,152	87,263	63,001	0.50	Total Function 1210		97,707	97,707	97,707	0.50
1220 - Restrictive Programs									
1,316,694	1,729,698	1,867,129	37.10	0100 - Salaries		1,883,271	1,883,271	1,883,271	38.94
563,912	781,658	895,671		0200 - Fixed Costs		1,014,889	1,014,889	1,014,889	
552,288	793,284	470,897		0300 - Purchased Services		462,600	462,600	462,600	
22,355	81,689	52,598		0400 - Supplies and Materials		59,000	59,000	59,000	
2,455,249	3,386,330	3,286,295	37.10	Total Function 1220		3,419,760	3,419,760	3,419,760	38.94

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
431,728	415,259	375,811	12.47	1223 - Transition Program				
223,252	222,208	10,691		0100 - Salaries	337,118	337,118	337,118	10.13
-	-	1,100		0200 - Fixed Costs	216,247	216,247	216,247	
				0400 - Supplies and Materials	3,000	3,000	3,000	
654,980	637,467	387,602	12.47	Total Function 1223	556,365	556,365	556,365	10.13
1,122,757	1,384,903	1,256,673	37.35	1224 - Life Skills				
574,390	812,732	699,168		0100 - Salaries	1,167,097	1,167,097	1,167,097	30.97
110	-	-		0200 - Fixed Costs	716,552	716,552	716,552	
				0400 - Supplies and Materials	-	-	-	
1,697,258	2,197,635	1,955,840	37.35	Total Function 1224	1,883,649	1,883,649	1,883,649	30.97
1,094,665	792,079	1,300,139		1225 - Out of District Programs				
				0300 - Purchased Services	936,856	936,856	936,856	
16,907	8,841	10,614		1227 - Extended School Year				
3,714	2,834	2,788		0100 - Salaries	10,300	10,300	10,300	
2,288	10,688	11,000		0200 - Fixed Costs	2,705	2,705	2,705	
111	21	100		0300 - Purchased Services	11,000	11,000	11,000	
				0400 - Supplies and Materials	100	100	100	
23,020	22,384	24,502		Total Function 1227	24,105	24,105	24,105	
126,896	140,902	287,899	8.50	1229 - Functional Living Skills				
68,764	78,639	180,593		0100 - Salaries	347,908	347,908	347,908	9.50
				0200 - Fixed Costs	213,508	213,508	213,508	
195,660	219,540	468,492	8.50	Total Function 1229	561,416	561,416	561,416	9.50
3,652,324	2,488,338	2,556,743	69.18	1250 - Less Restrictive Programs				
1,849,772	1,221,984	1,312,214		0100 - Salaries	2,571,518	2,571,518	2,571,518	50.86
951	-	-		0200 - Fixed Costs	1,362,649	1,362,649	1,362,649	
285	-	-		0300 - Purchased Services	-	-	-	
50	-	-		0400 - Supplies and Materials	10,000	10,000	10,000	
				0600 - Other Objects	-	-	-	
5,503,381	3,710,322	3,868,957	69.18	Total Function 1250	3,944,167	3,944,167	3,944,167	50.86
-	164,995	225,712	4.20	1251 - Less Restrictive - Charter School				
-	70,763	118,651		0100 - Salaries	252,204	252,204	252,204	4.20
-	235,758	344,363	4.20	0200 - Fixed Costs	123,064	123,064	123,064	
				Total Function 1251	375,268	375,268	375,268	4.20
-	5,496	50,000		1270 - Educationally Disadvantaged				
-	1,404	13,135		0100 - Salaries	114,055	114,055	114,055	
-	6,900	63,135		0200 - Fixed Costs	29,962	29,962	29,962	
				Total Function 1270	144,017	144,017	144,017	
-	168,000	-		1271 - Remediation				
				0300 - Purchased Services	924,139	924,139	924,139	
283,248	92,373	1,025,683	18.60	1280 - Alternative Ed				
114,121	47,090	535,256		0100 - Salaries	1,216,095	1,216,095	1,216,095	18.60
-	-	250		0200 - Fixed Costs	575,045	575,045	575,045	
-	-	27,000		0300 - Purchased Services	2,000	2,000	2,000	
				0400 - Supplies and Materials	45,500	45,500	45,500	
397,369	139,463	1,588,189	18.60	Total Function 1280	1,838,640	1,838,640	1,838,640	18.60
790,417	1,063,804	-		1283 - Alternative Ed - HS				
318,891	484,963	-		0100 - Salaries	-	-	-	
24,888	22,646	-		0200 - Fixed Costs	-	-	-	
				0400 - Supplies and Materials	-	-	-	
1,134,196	1,571,413	-		Total Function 1283	-	-	-	
184,075	-	-		1288 - Charter School				
81,734	-	-		0100 - Salaries	-	-	-	
4,744,573	5,171,499	6,088,642		0200 - Fixed Costs	-	-	-	
				0300 - Purchased Services	6,379,886	6,379,886	6,379,886	
5,010,383	5,171,499	6,088,642		Total Function 1288	6,379,886	6,379,886	6,379,886	
2,643,228	2,720,003	3,233,460	53.46	1291 - English Language Learners Instruction				
1,126,692	1,192,093	1,607,079		0100 - Salaries	3,883,177	3,883,177	4,316,516	68.21
6,520	6,110	27,380		0200 - Fixed Costs	1,831,758	1,831,758	2,039,636	
33,582	42,480	19,000		0300 - Purchased Services	38,000	38,000	38,000	
-	629	1,000		0400 - Supplies and Materials	35,000	35,000	35,000	
				0600 - Other Objects	6,000	6,000	6,000	
3,810,022	3,961,315	4,887,918	53.46	Total Function 1291	5,793,935	5,793,935	6,435,152	68.21
55,659,333	58,360,887	62,792,472	622.18	Total Function 1000	68,694,665	68,694,665	69,335,915	622.65

Support Services
Total Major Function: \$42,525,963

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
186,440	179,824	180,659	2.50	2110 - Attendance / Social Work	186,247	186,247	186,247	2.50
70,372	76,212	42,457		0100 - Salaries	82,051	82,051	82,051	
-	-	-		0200 - Fixed Costs	1,500	1,500	1,500	
-	551	50,000		0300 - Purchased Services	50,000	50,000	50,000	
256,812	256,587	273,115	2.50	0400 - Supplies and Materials				
				Total Function 2110	319,798	319,798	319,798	2.50
410,890	392,212	491,952	15.09	2115 - Student Safety	438,255	438,255	438,255	15.09
227,985	237,976	282,815		0100 - Salaries	287,459	287,459	287,459	
249,549	419,035	320,000		0200 - Fixed Costs	333,174	333,174	333,174	
690	-	-		0300 - Purchased Services	-	-	-	
889,115	1,049,223	1,094,767	15.09	0400 - Supplies and Materials				
				Total Function 2115	1,058,888	1,058,888	1,058,888	15.09
-	22,377	-		2119 - Homeless	-	-	-	
				0400 - Supplies and Materials				
1,568,863	1,641,355	1,697,602	26.50	2120 - Guidance Services	1,786,383	1,786,383	1,786,383	27.00
640,602	687,721	788,106		0100 - Salaries	844,939	844,939	844,939	
67	179	-		0200 - Fixed Costs	-	-	60,000	
-	123	-		0300 - Purchased Services	1,600	1,600	1,600	
2,209,532	2,329,377	2,485,708	26.50	0400 - Supplies and Materials				
				Total Function 2120	2,632,922	2,632,922	2,692,922	27.00
-	-	36,400		2122 - Positive Behavior Supports	49,412	49,412	49,412	
-	-	9,562		0100 - Salaries	12,984	12,984	12,984	
-	-	33,265		0200 - Fixed Costs	50,500	50,500	50,500	
-	-	12,293		0300 - Purchased Services	18,528	18,528	18,528	
-	-	91,520		0400 - Supplies and Materials				
				Total Function 2122	131,424	131,424	131,424	
-	20,856	26,790		2130 - Health Services	138,422	138,422	138,422	
-	17,622	1,341		0100 - Salaries	36,366	36,366	36,366	
-	38,479	28,131		0200 - Fixed Costs				
				Total Function 2130	174,788	174,788	174,788	
398,821	543,734	515,727	9.30	2140 - Psychological Services	549,576	549,576	549,576	9.30
155,702	221,479	260,175		0100 - Salaries	270,401	270,401	270,401	
666	-	-		0200 - Fixed Costs	-	-	-	
555,189	765,213	775,902	9.30	0400 - Supplies and Materials				
				Total Function 2140	819,977	819,977	819,977	9.30
849,366	868,012	1,053,621	18.38	2150 - Speech Pathologist	1,096,941	1,096,941	1,096,941	18.38
352,656	387,829	498,568		0100 - Salaries	532,005	532,005	532,005	
38,656	96,514	-		0200 - Fixed Costs	-	-	-	
274	-	-		0300 - Purchased Services	-	-	-	
1,240,951	1,352,355	1,552,189	18.38	0400 - Supplies and Materials				
				Total Function 2150	1,628,946	1,628,946	1,628,946	18.38
331,776	352,755	385,461	8.14	2160 - Oth Stdnt Treatment	413,090	413,090	413,090	8.14
128,708	166,892	194,791		0100 - Salaries	203,159	203,159	203,159	
473	97,720	-		0200 - Fixed Costs	-	-	-	
460,957	617,367	580,253	8.14	0300 - Purchased Services				
				Total Function 2160	616,249	616,249	616,249	8.14
-	-	665,743	13.05	2190 - Service Direction	552,289	552,289	552,289	8.75
-	-	278,533		0100 - Salaries	283,917	283,917	283,917	
6,755	-	25,000		0200 - Fixed Costs	30,000	30,000	30,000	
37,748	-	-		0300 - Purchased Services	-	-	-	
12,780	-	-		0400 - Supplies and Materials	-	-	-	
57,284	-	969,276	13.05	0600 - Other Objects				
				Total Function 2190	866,206	866,206	866,206	8.75
387,038	437,939	-		2191 - Service Direction	-	-	-	
146,207	221,735	-		0100 - Salaries	-	-	-	
80,881	30,819	-		0200 - Fixed Costs	-	-	-	
11,076	239,939	-		0300 - Purchased Services	-	-	-	
-	6,250	-		0400 - Supplies and Materials	-	-	-	
625,201	936,682	-		0500 - Capital Outlay				
				Total Function 2191	-	-	-	
357,237	454,354	453,527	4.50	2211 - Teaching & Learning	689,914	689,914	689,914	4.75
163,713	232,919	143,454		0100 - Salaries	286,047	286,047	286,047	
32,024	23,414	17,700		0200 - Fixed Costs	39,450	39,450	39,450	
634,353	1,326,021	194,602		0300 - Purchased Services	206,800	206,800	206,800	
24,376	6,095	9,200		0400 - Supplies and Materials	11,000	11,000	11,000	
1,211,704	2,042,803	818,484	4.50	0600 - Other Objects				
				Total Function 2211	1,233,211	1,233,211	1,233,211	4.75

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				2220 - Educational Media Services				
614,473	603,044	610,850	14.19	0100 - Salaries	625,210	625,210	625,210	14.19
288,263	307,718	355,696		0200 - Fixed Costs	360,940	360,940	360,940	
289	60	-		0300 - Purchased Services	-	-	-	
85,795	148,033	106,000		0400 - Supplies and Materials	106,000	106,000	106,000	
988,819	1,058,854	1,072,547	14.19	Total Function 2220	1,092,150	1,092,150	1,092,150	14.19
				2230 - Assessment & Testing				
98,328	91,735	266,284	4.00	0100 - Salaries	398,057	398,057	398,057	5.50
42,530	45,460	108,947		0200 - Fixed Costs	184,593	184,593	184,593	
140,858	137,195	375,231	4.00	Total Function 2230	582,650	582,650	582,650	5.50
				2240 - Instructional Staff Development				
-	1,672	116,292		0100 - Salaries	72,275	72,275	72,275	
-	490	30,550		0200 - Fixed Costs	18,983	18,983	18,983	
-	338	42,650		0300 - Purchased Services	66,850	66,850	66,850	
-	-	41,743		0400 - Supplies and Materials	21,000	21,000	21,000	
-	-	7,350		0600 - Other Objects	10,000	10,000	10,000	
-	2,500	238,585		Total Function 2240	189,108	189,108	189,108	
				2310 - Board Of Education				
39,782	-	76,689	0.50	0100 - Salaries	39,783	39,783	39,783	0.50
15,323	-	16,543		0200 - Fixed Costs	16,688	16,688	16,688	
406,889	133,415	186,000		0300 - Purchased Services	228,500	228,500	228,500	
30,820	12,393	23,500		0400 - Supplies and Materials	23,500	23,500	23,500	
79,264	66,163	30,000		0600 - Other Objects	30,000	30,000	30,000	
572,078	211,971	332,733	0.50	Total Function 2310	338,471	338,471	338,471	0.50
				2321 - Office Of The Superintendent				
217,830	229,612	216,461	1.50	0100 - Salaries	217,796	217,796	217,796	1.50
78,253	120,213	99,460		0200 - Fixed Costs	98,642	98,642	98,642	
67,761	40,599	68,000		0300 - Purchased Services	68,000	68,000	68,000	
17,898	15,481	14,000		0400 - Supplies and Materials	14,000	14,000	14,000	
7,530	5,576	10,000		0600 - Other Objects	15,000	15,000	15,000	
389,273	411,481	407,921	1.50	Total Function 2321	413,438	413,438	413,438	1.50
				2410 - Building Administration				
4,586,340	4,864,594	4,956,985	91.28	0100 - Salaries	5,272,752	5,272,752	5,272,752	96.23
2,196,314	2,367,399	2,529,681		0200 - Fixed Costs	2,731,136	2,731,136	2,731,136	
40,172	39,006	23,209		0300 - Purchased Services	38,634	38,634	38,634	
144,499	78,263	73,504		0400 - Supplies and Materials	70,100	70,100	70,100	
1,679	641	711		0600 - Other Objects	5,589	5,589	5,589	
6,969,005	7,349,903	7,584,091	91.28	Total Function 2410	8,118,211	8,118,211	8,118,211	96.23
				2520 - Fiscal Services				
652,339	608,902	571,695	10.20	0100 - Salaries	661,261	661,261	661,261	10.70
298,269	322,206	309,029		0200 - Fixed Costs	336,552	336,552	336,552	
128,260	91,547	119,758		0300 - Purchased Services	124,400	124,400	124,400	
49,516	40,486	41,000		0400 - Supplies and Materials	49,000	49,000	49,000	
34,075	32,860	25,962		0600 - Other Objects	41,142	41,142	41,142	
1,162,459	1,096,003	1,067,444	10.20	Total Function 2520	1,212,355	1,212,355	1,212,355	10.70
				2540 - Maintenance & Operations				
589,849	680,732	-		0100 - Salaries	-	-	-	
292,534	345,834	-		0200 - Fixed Costs	-	-	-	
660,671	672,970	-		0300 - Purchased Services	-	-	-	
275,073	239,786	-		0400 - Supplies and Materials	-	-	-	
44,204	5,661	-		0500 - Capital Outlay	-	-	-	
203,999	225,010	-		0600 - Other Objects	-	-	-	
2,066,330	2,169,993	-		Total Function 2540	-	-	-	
				2541 - Operation and Maintenance Service Direction				
-	153	521,258	12.20	0100 - Salaries	645,227	645,227	645,227	12.20
-	47	304,327		0200 - Fixed Costs	325,929	325,929	325,929	
-	10,623	840,354		0300 - Purchased Services	403,050	403,050	403,050	
-	66	391,800		0400 - Supplies and Materials	64,300	64,300	64,300	
-	-	32,000		0500 - Capital Outlay	41,560	41,560	41,560	
-	-	321,716		0600 - Other Objects	325,500	325,500	325,500	
-	10,889	2,411,456	12.20	Total Function 2541	1,805,566	1,805,566	1,805,566	12.20
				2542 - Custodial Services				
-	233	1,833,113	43.00	0100 - Salaries	1,776,579	1,776,579	1,776,579	43.25
-	57	1,063,282		0200 - Fixed Costs	1,054,408	1,054,408	1,054,408	
-	-	-		0300 - Purchased Services	125,000	125,000	125,000	
-	-	271,989		0400 - Supplies and Materials	362,000	362,000	362,000	
-	290	3,168,385	43.00	Total Function 2542	3,317,987	3,317,987	3,317,987	43.25
				2543 - Grounds Maintenance				
213,819	195,474	208,572	5.00	0100 - Salaries	219,014	219,014	219,014	5.00
96,574	109,256	121,500		0200 - Fixed Costs	124,879	124,879	124,879	
45,301	54,449	72,500		0300 - Purchased Services	90,500	90,500	90,500	
42,807	42,367	135,000		0400 - Supplies and Materials	134,000	134,000	134,000	
11,250	86,870	15,000		0500 - Capital Outlay	15,000	15,000	15,000	

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
710	1,100	2,000		0600 - Other Objects	3,000	3,000	3,000	
410,462	489,516	554,572	5.00	Total Function 2543	586,393	586,393	586,393	5.00
				2544 - Maintenance Services				
307,929	343,394	320,000		0300 - Purchased Services	465,000	465,000	465,000	
65	-	100,000		0400 - Supplies and Materials	200,000	200,000	200,000	
10,049	21,165	11,000		0500 - Capital Outlay	25,000	125,000	125,000	
318,044	364,559	431,000		Total Function 2544	690,000	790,000	790,000	
				2545 - Building Fixed Costs				
1,883,754	1,944,513	-		0100 - Salaries	-	-	-	
954,631	1,120,474	-		0200 - Fixed Costs	-	-	-	
2,269,960	2,130,453	2,182,991		0300 - Purchased Services	2,320,355	2,320,355	2,320,355	
300,286	446,217	110,000		0400 - Supplies and Materials	37,500	37,500	37,500	
-	-	30,000		0500 - Capital Outlay	30,000	30,000	30,000	
5,408,630	5,641,657	2,322,991		Total Function 2545	2,387,855	2,387,855	2,387,855	
				2546 - Safety Program				
421	-	-		0100 - Salaries	-	-	-	
110	-	-		0200 - Fixed Costs	-	-	-	
-	48,333	150,000		0300 - Purchased Services	30,000	30,000	30,000	
-	9,444	10,000		0400 - Supplies and Materials	80,500	80,500	80,500	
-	36,375	-		0500 - Capital Outlay	-	-	-	
530	94,152	160,000		Total Function 2546	110,500	110,500	110,500	
				2550 - Transportation				
2,733,698	2,718,458	3,138,479	86.12	0100 - Salaries	3,023,179	3,023,179	3,023,179	86.12
1,554,301	1,796,394	2,052,013		0200 - Fixed Costs	2,038,965	2,038,965	2,038,965	
265,471	(242,793)	507,705		0300 - Purchased Services	630,396	630,396	630,396	
649,322	626,737	783,460		0400 - Supplies and Materials	803,050	803,050	803,050	
16,954	608,010	624,202		0500 - Capital Outlay	668,000	668,000	668,000	
995,905	360,567	579,900		0600 - Other Objects	271,810	271,810	271,810	
6,215,651	5,867,374	7,685,758	86.12	Total Function 2550	7,435,400	7,435,400	7,435,400	86.12
				2558 - Transportation - Special Ed				
21,390	14,470	10,012	0.28	0100 - Salaries	9,991	9,991	9,991	0.28
12,086	10,854	8,027		0200 - Fixed Costs	8,036	8,036	8,036	
151,791	704,689	251,000		0300 - Purchased Services	426,000	426,000	426,000	
185,267	730,013	269,039	0.28	Total Function 2558	444,027	444,027	444,027	0.28
				2559 - Other Stdnt Transport				
-	1,050	-		0100 - Salaries	-	-	-	
-	316	-		0200 - Fixed Costs	-	-	-	
75,882	109,138	80,000		0300 - Purchased Services	135,000	135,000	135,000	
3,787	-	-		0400 - Supplies and Materials	-	-	-	
79,669	110,504	80,000		Total Function 2559	135,000	135,000	135,000	
				2573 - Distribution Services				
43,077	44,108	44,117	1.00	0100 - Salaries	44,779	44,779	44,779	1.00
22,339	25,804	26,113		0200 - Fixed Costs	26,325	26,325	26,325	
65,416	69,912	70,230	1.00	Total Function 2573	71,104	71,104	71,104	1.00
				2574 - Print Services				
47,094	50,003	62,425	1.50	0100 - Salaries	68,271	68,271	68,271	1.50
22,106	26,958	36,946		0200 - Fixed Costs	36,863	36,863	36,863	
-	147	5,500		0300 - Purchased Services	31,680	31,680	31,680	
41,654	110,113	40,000		0400 - Supplies and Materials	47,000	47,000	47,000	
110,855	187,220	144,871	1.50	Total Function 2574	183,814	183,814	183,814	1.50
				2620 - Grant/Development				
-	-	78,885	1.00	0100 - Salaries	98,537	98,537	98,537	1.00
-	-	28,257		0200 - Fixed Costs	55,435	55,435	55,435	
-	-	-		0300 - Purchased Services	500	500	500	
-	-	-		0600 - Other Objects	500	500	500	
-	-	107,142	1.00	Total Function 2620	154,972	154,972	154,972	1.00
				2630 - Communications				
115,980	129,690	159,914	1.50	0100 - Salaries	156,547	156,547	156,547	1.50
43,195	48,488	52,873		0200 - Fixed Costs	50,526	50,526	50,526	
35,646	92,120	84,920		0300 - Purchased Services	90,070	90,070	90,070	
16,480	134,614	77,138		0400 - Supplies and Materials	94,138	94,138	94,138	
4,900	9,633	10,950		0600 - Other Objects	17,550	17,550	17,550	
216,200	414,545	385,795	1.50	Total Function 2630	408,831	408,831	408,831	1.50
				2640 - Staff Services				
301,717	311,654	406,002	6.40	0100 - Salaries	460,044	460,044	460,044	6.90
414,763	596,620	569,899		0200 - Fixed Costs	630,382	630,382	630,382	
73,115	142,602	161,550		0300 - Purchased Services	154,250	154,250	154,250	
6,673	18,702	17,500		0400 - Supplies and Materials	36,950	36,950	36,950	
27,370	29,067	30,000		0600 - Other Objects	40,000	40,000	40,000	
823,638	1,098,644	1,184,951	6.40	Total Function 2640	1,321,626	1,321,626	1,321,626	6.90
				2660 - Technology Services				
444,769	424,341	438,871	8.20	0100 - Salaries	604,789	604,789	604,789	9.70

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
187,429	197,877	211,763		0200 - Fixed Costs	285,947	285,947	285,947	
81,567	57,130	206,957		0300 - Purchased Services	21,276	21,276	21,276	
349,928	2,112,036	492,687		0400 - Supplies and Materials	953,229	953,229	953,229	
130,346	152,078	395,006		0500 - Capital Outlay	12,434	12,434	12,434	
300	300	593		0600 - Other Objects	6,421	6,421	6,421	
1,194,338	2,943,762	1,745,877	8.20	Total Function 2660	1,884,096	1,884,096	1,884,096	9.70
				2700 - Early Retirement				
90,540	-	-		0100 - Salaries	-	-	-	
34,914,806	39,871,399	40,469,961	385.32	Total Function 2000	42,365,963	42,465,963	42,525,963	390.97

Enterprise and Community Service
Total Major Function: \$135,613

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		3000 - Enterprise and Community Service	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	8,438	-		3300 - Community Services				
-	687	-		0100 - Salaries	-	-	-	
-	9,124	-		0200 - Fixed Costs	-	-	-	
				Total Function 3300	-	-	-	
-	3,307	-		3320 - Community Recreation Services				
-	959	-		0100 - Salaries	-	-	-	
-	4,266	-		0200 - Fixed Costs	-	-	-	
				Total Function 3320	-	-	-	
14,790	13,548	580		3363 - Community Partnership				
4,491	3,710	152		0100 - Salaries	-	-	-	
-	9,719	344,139		0200 - Fixed Costs	-	-	-	
19,281	26,977	344,871		0300 - Purchased Services	-	-	-	
				Total Function 3363	-	-	-	
82,095	77,207	74,516	2.50	3500 - Child Care				
39,356	43,201	48,335		0100 - Salaries	79,862	79,862	79,862	2.50
4,771	3,933	4,000		0200 - Fixed Costs	49,751	49,751	49,751	
126,222	124,341	126,851	2.50	0400 - Supplies and Materials	6,000	6,000	6,000	
				Total Function 3500	135,613	135,613	135,613	2.50
145,503	164,708	471,723	2.50	Total Function 3000	135,613	135,613	135,613	2.50

Other Uses (Fund Transfer/Debt Service)
Total Major Function: \$2,176,348

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		5000 - Other Uses (Fund Xfer/Debt Svc)	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
727,310	737,859	122,310		5110 - Long-Term Debt Service				
				0600 - Other Objects	122,310	122,310	122,310	
905,000	1,221,612	1,512,000		5200 - Transfer Of Funds				
				0700 - Transfers	2,054,038	2,054,038	2,054,038	
1,632,310	1,959,471	1,634,310		Total Function 5000	2,176,348	2,176,348	2,176,348	

Contingency
Total Major Function: \$1,874,209

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		6000 - Contingency	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	3,805,687		6110 - Operating Contingencies				
-	-	3,805,687		0800 - Contin and Unapp End Fund Balance	2,675,459	2,575,459	1,874,209	
				Total Function 6000	2,675,459	2,575,459	1,874,209	

Unappropriated Ending Fund Balance
Total Major Function: \$6,107,792

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
17,986,108	11,550,046	5,746,008		7000 - Unaptd Ending Fund Balance				
				0800 - Contin and Unapp End Fund Balance	6,107,792	6,107,792	6,107,792	
17,986,108	11,550,046	5,746,008		Total Function 7000	6,107,792	6,107,792	6,107,792	



Nutrition Services (297)

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

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

Nutrition Services Details - Resources

Reynolds School District #7

Total: \$7,196,655

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

Nutrition Services Details - Requirements

Reynolds School District #7

Total: \$7,196,655

Enterprise and Community Service

Total Major Function: \$6,470,109

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		3000 - Enterprise and Community Service		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object		\$	\$	\$	FTE
				3100 - Food Services					
1,334,872	1,321,781	1,403,842	50.76	0100 - Salaries		1,483,694	1,483,694	1,483,694	51.45
781,120	867,590	1,081,860		0200 - Fixed Costs		1,015,569	1,015,569	1,015,569	
2,035,099	2,176,695	2,418,027		0300 - Purchased Services		2,509,290	2,509,290	2,509,290	
348,326	292,778	413,490		0400 - Supplies and Materials		408,696	408,696	408,696	
106,826	339,644	250,000		0500 - Capital Outlay		750,000	750,000	750,000	
24,916	32,122	60,000		0600 - Other Objects		32,600	32,600	32,600	
4,631,160	5,030,610	5,627,219	50.76	Total Function 3100		6,199,849	6,199,849	6,199,849	51.45
				3101 - Summer Seamless Waiver					
12,992	19,151	16,047		0100 - Salaries		20,000	20,000	20,000	
3,196	7,938	4,827		0200 - Fixed Costs		5,254	5,254	5,254	
69	8	44,862		0300 - Purchased Services		23,413	23,413	23,413	
-	956	-		0400 - Supplies and Materials		-	-	-	
-	-	-		0600 - Other Objects		2,100	2,100	2,100	
16,257	28,053	65,735		Total Function 3101		50,767	50,767	50,767	
				3102 - Nutrition Services Grant					
10,714	11,289	14,386		0100 - Salaries		19,000	19,000	19,000	
2,615	3,186	6,167		0200 - Fixed Costs		4,993	4,993	4,993	
177,979	175,341	195,835		0400 - Supplies and Materials		195,500	195,500	195,500	
-	704	-		0600 - Other Objects		-	-	-	
191,308	190,520	216,388		Total Function 3102		219,493	219,493	219,493	
4,838,726	5,249,183	5,909,342	50.76	Total Function 3000		6,470,109	6,470,109	6,470,109	51.45

Contingency

Total Major Function: \$726,546

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		6000 - Contingency		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object		\$	\$	\$	FTE
-	-	684,351		6110 - Operating Contingencies					
-	-	684,351		0800 - Contin and Unapp End Fund Balance		726,546	726,546	726,546	
-	-	684,351		Total Function 6000		726,546	726,546	726,546	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object		\$	\$	\$	FTE
1,110,438	1,225,142	-		7000 - Unaptd Ending Fund Balance					
1,110,438	1,225,142	-		0800 - Contin and Unapp End Fund Balance		-	-	-	
1,110,438	1,225,142	-		Total Function 7000		-	-	-	

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Federal Programs

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Federal Programs Details - Resources

Reynolds School District #7

Total: \$12,992,430

2011/12 Actuals	2012/13 Actuals	2013/14 Working	Federal Programs Details - Resources	2014/15 Proposed	2014/15 Approved	2014/15 Adopted
\$	\$	\$	Object	\$	\$	\$
4,401,353	4,442,049	6,146,196	201,202 - Title IA Fund (201 & 202) 4580 - Restr Fed Rev Thru State	6,892,361	6,892,361	6,892,361
-	-	60,000	203 - Comprehensive Achievement Plan (203) 4580 - Restr Fed Rev Thru State	9,255	9,255	9,255
422,176	192,184	324,679	204,205 - School Improvement Fund 4580 - Restr Fed Rev Thru State	1,689,595	1,689,595	1,689,595
457,265	314,295	374,460	206,207 - Title IIA 4580 - Restr Fed Rev Thru State	335,833	335,833	335,833
488,234	348,899	464,100	208,209 - Title III 4580 - Restr Fed Rev Thru State	444,810	444,810	444,810
41,745	-	-	211 - 21st Century CCLC STEM 4500 - Restricted Revenue Thru State	-	-	-
44,736	-	-	212,213 - Title IV 4500 - Restricted Revenue Thru State	-	-	-
453,546	329,160	254,194	4580 - Restr Fed Rev Thru State	280,315	280,315	280,315
498,282	329,160	254,194	Total Fund 212,213	280,315	280,315	280,315
13,231	8,634	7,984	214 - Title VII 4580 - Restr Fed Rev Thru State	7,636	7,636	7,636
167,190	170,642	182,138	215,216 - Perkins 4580 - Restr Fed Rev Thru State	165,693	165,693	165,693
-	-	12,731	217 - IDEA Enhancement 4580 - Restr Fed Rev Thru State	12,525	12,525	12,525
1,769,599	1,316,144	2,478,628	218 - IDEA B 4580 - Restr Fed Rev Thru State	3,130,511	3,130,511	3,130,511
-	18,109	8,628	220 - IDEA Pre-School 4580 - Restr Fed Rev Thru State	8,727	8,727	8,727
3,600	3,600	3,600	221 - IDEA Extended Assessment 4580 - Restr Fed Rev Thru State	3,550	3,550	3,550
59,656	-	-	228 - Arra - Other 4580 - Restr Fed Rev Thru State	-	-	-
-	-	327	229 - ELC-Kindergarten Readiness Grant 4580 - Restr Fed Rev Thru State	-	-	-
5,864	6,328	6,088	230 - SPR&I 4580 - Restr Fed Rev Thru State	6,012	6,012	6,012
1,662	20,266	-	245 - MYC Federal 4580 - Restr Fed Rev Thru State	-	-	-
16,063	6,000	7,612	246 - EBISS 4580 - Restr Fed Rev Thru State	5,607	5,607	5,607
108,199	-	-	247 - Healthy Active Schools Program 2200 - Restricted Revenue	-	-	-
6,660	-	1,000	248 - Oregon FIRST Robotics Year 1 4580 - Restr Fed Rev Thru State	-	-	-
8,460,778	7,176,309	10,332,365	Total Object	12,992,430	12,992,430	12,992,430

Federal Programs Details - Requirements - Title I 201/202

Reynolds School District #7

Total: \$6,892,361

Instruction

Total Major Function: \$4,232,453

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				1272 - Title IA/D				
1,581,132	1,887,558	2,255,311	30.84	0100 - Salaries	2,226,350	2,226,350	2,226,350	32.09
628,311	770,424	997,265		0200 - Fixed Costs	1,002,590	1,002,590	1,002,590	
613,797	133,972	176,972		0300 - Purchased Services	196,533	196,533	196,533	
281,778	408,657	700,306		0400 - Supplies and Materials	806,980	806,980	806,980	
599	-	6,399		0600 - Other Objects	-	-	-	
3,105,618	3,200,611	4,136,253	30.84	Total Function 1272	4,232,453	4,232,453	4,232,453	32.09
3,105,618	3,200,611	4,136,253	30.84	Total Function 1000	4,232,453	4,232,453	4,232,453	32.09

Support Services

Total Major Function: \$2,552,392

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				2110 - Attendance / Social Work				
35,811	33,786	39,473	0.50	0100 - Salaries	34,456	34,456	34,456	0.50
13,804	15,084	20,778		0200 - Fixed Costs	15,676	15,676	15,676	
2,439	-	-		0400 - Supplies and Materials	-	-	-	
52,054	48,870	60,250	0.50	Total Function 2110	50,132	50,132	50,132	0.50
				2210 - Improvement of Instructional Services				
543,223	440,199	510,415	6.00	0100 - Salaries	653,143	653,143	653,143	10.00
213,494	194,182	258,645		0200 - Fixed Costs	307,245	307,245	307,245	
-	803	5,000		0300 - Purchased Services	-	-	-	
-	-	270		0400 - Supplies and Materials	98,977	98,977	98,977	
756,717	635,184	774,330	6.00	Total Function 2210	1,059,365	1,059,365	1,059,365	10.00
				2240 - Instructional Staff Development				
51,719	71,142	291,637		0100 - Salaries	448,723	448,723	448,723	
10,594	17,279	78,249		0200 - Fixed Costs	117,881	117,881	117,881	
87,703	67,000	222,497		0300 - Purchased Services	338,006	338,006	338,006	
4,478	13,039	25,523		0400 - Supplies and Materials	82,412	82,412	82,412	
47,754	34,665	11,526		0600 - Other Objects	2,400	2,400	2,400	
202,248	203,126	629,432		Total Function 2240	989,422	989,422	989,422	
				2490 - Oth Sch Admn Supp Svcs				
89,341	91,804	90,407	1.50	0100 - Salaries	95,075	95,075	95,075	1.50
39,145	41,731	48,731		0200 - Fixed Costs	39,528	39,528	39,528	
-	14	-		0300 - Purchased Services	-	-	-	
-	-	37,829		0400 - Supplies and Materials	29,368	29,368	29,368	
113,096	169,242	252,249		0600 - Other Objects	289,502	289,502	289,502	
241,582	302,791	429,216	1.50	Total Function 2490	453,473	453,473	453,473	1.50
1,252,602	1,189,972	1,893,228	8.00	Total Function 2000	2,552,392	2,552,392	2,552,392	12.00

Enterprise and Community Service

Total Major Function: \$107,516

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		3000 - Enterprise and Community Service	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				3390 - Oth Community Services				
5,749	7,317	16,855		0100 - Salaries	-	-	-	
1,616	2,014	5,339		0200 - Fixed Costs	-	-	-	

2011/12 Actuals	2012/13 Actuals	2013/14 Working	3000 - Enterprise and Community Service		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
16,385	21,292	14,066		0300 - Purchased Services	1,617	1,617	1,617	
19,384	20,842	80,451		0400 - Supplies and Materials	105,899	105,899	105,899	
43,133	51,465	116,711		Total Function 3390	107,516	107,516	107,516	
43,133	51,465	116,711		Total Function 3000	107,516	107,516	107,516	

Federal Programs Details - Requirements - CAP 203

Reynolds School District #7

Total: \$9,255

Support Services

Total Major Function: \$9,255

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	2000 - Support Services				2014/15 Proposed	2014/15 Approved	2014/15 Adopted		
\$	\$	\$	FTE	Function - Object				\$	\$	\$	FTE
-	-	15,000		<u>2240 - Instructional Staff Development</u>				7,329	7,329	7,329	
-	-	4,500		0100 - Salaries				7,329	7,329	7,329	
-	-	38,004		0200 - Fixed Costs				1,926	1,926	1,926	
-	-	2,496		0300 - Purchased Services				-	-	-	
-	-	60,000		0600 - Other Objects				-	-	-	
-	-	60,000		Total Function 2240				9,255	9,255	9,255	
-	-	60,000		Total Function 2000				9,255	9,255	9,255	

Federal Programs Details - Requirements - School Improvement Fund 204/205

Reynolds School District #7
Total: \$1,689,595

Instruction
Total Major Function: \$1,514,674

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object		\$	\$	\$	FTE
				1272 - Title IA/D					
82,991	26,631	14,251		0100 - Salaries		1,092,546	1,092,546	1,092,546	
26,886	6,997	2,926		0200 - Fixed Costs		287,011	287,011	287,011	
96,127	23,930	103,147		0300 - Purchased Services		89,380	89,380	89,380	
163,647	58,239	44,276		0400 - Supplies and Materials		45,737	45,737	45,737	
369,651	115,796	164,599		Total Function 1272		1,514,674	1,514,674	1,514,674	
369,651	115,796	164,599		Total Function 1000		1,514,674	1,514,674	1,514,674	

Support Services
Total Major Function: \$174,881

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object		\$	\$	\$	FTE
				2210 - Improvement of Instructional Services					
870	38,382	36,404		0100 - Salaries		43,788	43,788	43,788	
225	8,008	13,428		0200 - Fixed Costs		11,506	11,506	11,506	
-	6,088	4,818		0300 - Purchased Services		12,692	12,692	12,692	
-	292	-		0400 - Supplies and Materials		-	-	-	
1,095	52,770	54,650		Total Function 2210		67,986	67,986	67,986	
				2240 - Instructional Staff Development					
23,403	13,900	45,736		0100 - Salaries		69,062	69,062	69,062	
5,209	3,196	14,677		0200 - Fixed Costs		18,146	18,146	18,146	
21,494	3,546	44,977		0300 - Purchased Services		19,687	19,687	19,687	
1,323	2,975	-		0600 - Other Objects		-	-	-	
51,429	23,617	105,391		Total Function 2240		106,895	106,895	106,895	
52,525	76,387	160,040		Total Function 2000		174,881	174,881	174,881	

Enterprise and Community Service
Total Major Function: \$40

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		3000 - Enterprise and Community Service		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object		\$	\$	\$	FTE
-	-	40		3390 - Oth Community Services		40	40	40	
-	-	40		0400 - Supplies and Materials		40	40	40	
-	-	40		Total Function 3000		40	40	40	

Federal Programs Details - Requirements - Title IIA 206/207

Reynolds School District #7

Total: \$335,833

Support Services

Total Major Function: \$335,833

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object		\$	\$	\$	FTE
				<u>2210 - Improvement of Instructional Services</u>					
159,610	64,607	62,634	0.50	0100 - Salaries		117,075	117,075	117,075	0.50
74,979	28,272	34,685		0200 - Fixed Costs		38,082	38,082	38,082	
-	-	-		0300 - Purchased Services		1,449	1,449	1,449	
2,349	-	-		0400 - Supplies and Materials		113	113	113	
11,660	11,975	16,818		0600 - Other Objects		17,607	17,607	17,607	
248,598	104,854	114,138	0.50	Total Function 2210		174,326	174,326	174,326	0.50
				<u>2240 - Instructional Staff Development</u>					
90,729	26,896	26,917		0100 - Salaries		-	-	-	
21,017	5,454	7,925		0200 - Fixed Costs		-	-	-	
84,241	171,415	224,915		0300 - Purchased Services		158,557	158,557	158,557	
1,623	2,321	566		0400 - Supplies and Materials		450	450	450	
11,058	3,355	-		0600 - Other Objects		2,500	2,500	2,500	
208,667	209,441	260,323		Total Function 2240		161,507	161,507	161,507	
457,265	314,295	374,460	0.50	Total Function 2000		335,833	335,833	335,833	0.50

Federal Programs Details - Requirements - Title III 208/209

Reynolds School District #7

Total: \$444,810

Instruction

Total Major Function: \$58,423

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object		\$	\$	\$	FTE
15,350	19,227	-		1272 - Title IA/D					
3,915	6,456	-		0100 - Salaries		-	-	-	
-	829	-		0200 - Fixed Costs		-	-	-	
181,443	65,069	-		0300 - Purchased Services		-	-	-	
200,708	91,580	-		0400 - Supplies and Materials		-	-	-	
				Total Function 1272		-	-	-	
-	-	14,623		1291 - English Language Learners Instruction					
-	-	3,963		0100 - Salaries		-	-	-	
-	-	8,427		0200 - Fixed Costs		-	-	-	
-	-	103,707		0300 - Purchased Services		-	-	-	
-	-	130,720		0400 - Supplies and Materials		58,423	58,423	58,423	
				Total Function 1291		58,423	58,423	58,423	
200,708	91,580	130,720		Total Function 1000		58,423	58,423	58,423	

Support Services

Total Major Function: \$355,082

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object		\$	\$	\$	FTE
157,975	98,711	148,506	2.00	2210 - Improvement of Instructional Services					
59,589	40,373	61,284		0100 - Salaries		152,100	152,100	152,100	2.00
1,079	2,282	66,469		0200 - Fixed Costs		67,942	67,942	67,942	
-	40,812	3,665		0300 - Purchased Services		50,000	50,000	50,000	
9,573	7,650	9,377		0400 - Supplies and Materials		14,219	14,219	14,219	
228,217	189,829	289,301	2.00	0600 - Other Objects		10,237	10,237	10,237	
				Total Function 2210		294,498	294,498	294,498	2.00
21,910	15,811	24,451		2240 - Instructional Staff Development					
4,706	3,651	1,717		0100 - Salaries		47,979	47,979	47,979	
9,550	31,523	-		0200 - Fixed Costs		12,605	12,605	12,605	
10,769	2,112	-		0300 - Purchased Services		-	-	-	
12,375	1,460	143		0400 - Supplies and Materials		-	-	-	
59,309	54,557	27,579		0600 - Other Objects		-	-	-	
				Total Function 2240		60,584	60,584	60,584	
287,526	244,386	316,880	2.00	Total Function 2000		355,082	355,082	355,082	2.00

Enterprise and Community Service

Total Major Function: \$31,305

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		3000 - Enterprise and Community Service		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object		\$	\$	\$	FTE
-	343	-		3390 - Oth Community Services					
-	98	-		0100 - Salaries		-	-	-	
-	12,491	16,500		0200 - Fixed Costs		-	-	-	
				0400 - Supplies and Materials		31,305	31,305	31,305	

2011/12 Actuals	2012/13 Actuals	2013/14 Working	3000 - Enterprise and Community Service		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	12,932	16,500		<i>Total Function 3390</i>	31,305	31,305	31,305	
-	12,932	16,500		Total Function 3000	31,305	31,305	31,305	

Federal Programs Details - Requirements - 21st Century CCLC STEM 211

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	1000 - Instruction		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				1271 - Remediation				
10,000	-	-		0300 - Purchased Services	-	-	-	
23,130	-	-		0400 - Supplies and Materials	-	-	-	
7,623	-	-		0500 - Capital Outlay	-	-	-	
992	-	-		0600 - Other Objects	-	-	-	
41,745	-	-		Total Function 1271	-	-	-	
41,745	-	-		Total Function 1000	-	-	-	

Federal Programs Details - Requirements - Title IV 212/213

Reynolds School District #7

Total: \$280,315

Instruction

Total Major Function: \$279,358

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				<u>1271 - Remediation</u>				
167,506	104,565	77,079	0.50	0100 - Salaries	62,947	62,947	62,947	0.50
39,016	24,901	15,282		0200 - Fixed Costs	23,163	23,163	23,163	
243,849	178,776	141,476		0300 - Purchased Services	174,188	174,188	174,188	
10,639	8,378	7,001		0400 - Supplies and Materials	9,209	9,209	9,209	
710	-	-		0500 - Capital Outlay	-	-	-	
12,572	12,541	12,356		0600 - Other Objects	9,851	9,851	9,851	
474,291	329,160	253,194	0.50	Total Function 1271	279,358	279,358	279,358	0.50
474,291	329,160	253,194	0.50	Total Function 1000	279,358	279,358	279,358	0.50

Support Services

Total Major Function: \$957

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				<u>2240 - Instructional Staff Development</u>				
-	-	560		0100 - Salaries	560	560	560	
-	-	190		0200 - Fixed Costs	147	147	147	
-	-	250		0300 - Purchased Services	250	250	250	
-	-	1,000		Total Function 2240	957	957	957	
				<u>2490 - Oth Sch Admn Supp Svcs</u>				
16,741	-	-		0100 - Salaries	-	-	-	
7,250	-	-		0200 - Fixed Costs	-	-	-	
23,991	-	-		Total Function 2490	-	-	-	
23,991	-	1,000		Total Function 2000	957	957	957	

Federal Programs Details - Requirements - Title VII 214

Reynolds School District #7

Total: \$7,636

Instruction

Total Major Function: \$7,636

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				1271 - Remediation				
6,789	6,652	4,540		0100 - Salaries	4,540	4,540	4,540	
1,609	1,653	1,540		0200 - Fixed Costs	1,192	1,192	1,192	
8	-	600		0300 - Purchased Services	600	600	600	
4,826	-	1,000		0400 - Supplies and Materials	1,000	1,000	1,000	
-	329	304		0600 - Other Objects	304	304	304	
13,231	8,634	7,984		Total Function 1271	7,636	7,636	7,636	
13,231	8,634	7,984		Total Function 1000	7,636	7,636	7,636	

Federal Programs Details - Requirements - Perkins 215/216

Reynolds School District #7

Total: \$165,693

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	1000 - Instruction		2014/15 Proposed	2014/15 Approved	2014/15 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
4,266	-	-		1131 - High School Programs	-	-	-
				0300 - Purchased Services	-	-	-
4,266	-	-		Total Function 1000	-	-	-

Support Services

Total Major Function: \$165,693

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
				2100 - Support Services - Instruction			
-	-	8,488		0100 - Salaries	8,488	8,488	8,488
-	-	2,878		0200 - Fixed Costs	2,229	2,229	2,229
-	-	10,000		0300 - Purchased Services	-	-	-
-	-	21,366		Total Function 2100	10,717	10,717	10,717
				2120 - Guidance Services			
36,843	(235)	-		0100 - Salaries	-	-	-
15,349	1,766	-		0200 - Fixed Costs	-	-	-
52,193	1,531	-		Total Function 2120	-	-	-
				2190 - Service Direction			
10,377	8,019	-		0100 - Salaries	-	-	-
2,196	2,052	-		0200 - Fixed Costs	-	-	-
158	485	-		0600 - Other Objects	-	-	-
12,731	10,556	-		Total Function 2190	-	-	-
				2210 - Improvement of Instructional Services			
6,585	2,097	11,759		0100 - Salaries	-	-	-
1,485	633	5,072		0200 - Fixed Costs	-	-	-
8,392	13,425	13,541		0300 - Purchased Services	10,000	10,000	10,000
64,893	65,284	119,463		0400 - Supplies and Materials	118,234	118,234	118,234
-	54,655	-		0500 - Capital Outlay	-	-	-
3,973	6,012	6,749		0600 - Other Objects	6,358	6,358	6,358
85,328	142,105	156,584		Total Function 2210	134,592	134,592	134,592
				2230 - Assessment & Testing			
-	2,289	388		0300 - Purchased Services	3,000	3,000	3,000
				2240 - Instructional Staff Development			
10,407	7,576	-		0100 - Salaries	9,254	9,254	9,254
2,265	1,541	-		0200 - Fixed Costs	2,430	2,430	2,430
-	5,043	3,750		0300 - Purchased Services	5,700	5,700	5,700
-	-	50		0600 - Other Objects	-	-	-
12,672	14,160	3,800		Total Function 2240	17,384	17,384	17,384
162,923	170,642	182,138		Total Function 2000	165,693	165,693	165,693

Federal Programs Details - Requirements - IDEA Enhancement 217

Reynolds School District #7

Total: \$12,525

Support Services

Total Major Function: \$12,525

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	10,385		2190 - Service Direction				
-	-	1,838		0100 - Salaries	9,501	9,501	9,501	
-	-	508		0200 - Fixed Costs	2,497	2,497	2,497	
-	-			0600 - Other Objects	527	527	527	
-	-	12,731		Total Function 2190	12,525	12,525	12,525	
-	-	12,731		Total Function 2000	12,525	12,525	12,525	

Federal Programs Details - Requirements - IDEA B 218

Reynolds School District #7

Total: \$3,130,511

Instruction

Total Major Function: \$3,009,330

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	-		1140 - Pre-kindergarten Programs				
-	-	-		0100 - Salaries	78,719	78,719	78,719	2.00
-	-	-		0200 - Fixed Costs	44,723	44,723	44,723	
				Total Function 1140	123,442	123,442	123,442	2.00
271,632	684,062	1,355,928	3.34	1220 - Restrictive Programs				
112,418	381,234	841,303		0100 - Salaries	1,695,230	1,695,230	1,695,230	26.94
295,502	82,733	168,999		0200 - Fixed Costs	790,449	790,449	790,449	
220,807	76,322	16,000		0300 - Purchased Services	372,040	372,040	372,040	
43,552	53,013	2,000		0400 - Supplies and Materials	20,000	20,000	20,000	
				0600 - Other Objects	8,169	8,169	8,169	
943,911	1,277,364	2,384,230	3.34	Total Function 1220	2,885,888	2,885,888	2,885,888	26.94
151,896	-	-		1224 - Life Skills				
96,585	-	-		0100 - Salaries	-	-	-	
1,279	-	-		0200 - Fixed Costs	-	-	-	
249,761	-	-		0400 - Supplies and Materials	-	-	-	
				Total Function 1224	-	-	-	
124,802	3,080	-		1250 - Less Restrictive Programs				
80,671	834	-		0100 - Salaries	-	-	-	
64	-	-		0200 - Fixed Costs	-	-	-	
3,303	106	-		0300 - Purchased Services	-	-	-	
208,840	4,020	-		0400 - Supplies and Materials	-	-	-	
				Total Function 1250	-	-	-	
1,402,512	1,281,383	2,384,230	3.34	Total Function 1000	3,009,330	3,009,330	3,009,330	28.94

Support Services

Total Major Function: \$121,181

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
265	-	-		2140 - Psychological Services				
69	-	-		0100 - Salaries	-	-	-	
197	-	-		0200 - Fixed Costs	-	-	-	
1,626	-	-		0300 - Purchased Services	-	-	-	
2,157	-	-		0400 - Supplies and Materials	-	-	-	
				Total Function 2140	-	-	-	
17,302	-	-		2160 - Oth Stdnt Treatment				
11,890	-	-		0300 - Purchased Services	-	-	-	
29,192	-	-		0400 - Supplies and Materials	-	-	-	
				Total Function 2160	-	-	-	
232,519	-	-		2191 - Service Direction				
99,903	(3)	-		0100 - Salaries	-	-	-	
525	-	-		0200 - Fixed Costs	-	-	-	
2,790	-	-		0300 - Purchased Services	-	-	-	
-	-	94,400		0400 - Supplies and Materials	-	-	-	
-	-			0600 - Other Objects	121,181	121,181	121,181	
335,737	(3)	94,400		Total Function 2191	121,181	121,181	121,181	
-	8,713	-		2240 - Instructional Staff Development				
				0100 - Salaries	-	-	-	

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	2,787	-		0200 - Fixed Costs	-	-	-	
-	3,176	-		0300 - Purchased Services	-	-	-	
-	20,089	-		0600 - Other Objects	-	-	-	
-	34,764	-		Total Function 2240	-	-	-	
367,087	34,761	94,400		Total Function 2000	121,181	121,181	121,181	

Federal Programs Details - Requirements - IDEA Pre-School 220

Reynolds School District #7

Total: \$8,727

Instruction

Total Major Function: \$8,727

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	9,341	6,670		1220 - Restrictive Programs				
-	2,178	1,592		0100 - Salaries	6,636	6,636	6,636	
-	5,900	-		0200 - Fixed Costs	1,745	1,745	1,745	
-	690	366		0300 - Purchased Services	-	-	-	
-	18,109	8,628		0600 - Other Objects	346	346	346	
				Total Function 1220	8,727	8,727	8,727	
-	18,109	8,628		Total Function 1000	8,727	8,727	8,727	

Federal Programs Details - Requirements - IDEA Extended Assessment 221

Reynolds School District #7

Total: \$3,550

Support Services

Total Function: \$3,550

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
3,034	3,024	2,588		2230 - Assessment & Testing				
566	439	875		0100 - Salaries	2,692	2,692	2,692	
-	137	137		0200 - Fixed Costs	708	708	708	
				0600 - Other Objects	150	150	150	
3,600	3,600	3,600		Total Function 2230	3,550	3,550	3,550	
3,600	3,600	3,600		Total Function 2000	3,550	3,550	3,550	

Federal Programs Details - Requirements - ARRA - Other 228

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	1000 - Instruction		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				1272 - Title IA/D				
32,087	-	-		0100 - Salaries	-	-	-	
6,892	-	-		0200 - Fixed Costs	-	-	-	
4,757	-	-		0300 - Purchased Services	-	-	-	
13,649	-	-		0400 - Supplies and Materials	-	-	-	
57,385	-	-		Total Function 1272	-	-	-	
57,385	-	-		Total Function 1000	-	-	-	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				2240 - Instructional Staff Development				
1,262	-	-		0100 - Salaries	-	-	-	
467	-	-		0200 - Fixed Costs	-	-	-	
542	-	-		0300 - Purchased Services	-	-	-	
2,271	-	-		Total Function 2240	-	-	-	
2,271	-	-		Total Function 2000	-	-	-	

Federal Programs Details - Requirements - ELC Kindergarten Readiness Grant 229

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	244		2240 - Instructional Staff Development	-	-	-	
-	-	70		0100 - Salaries	-	-	-	
-	-	12		0200 - Fixed Costs	-	-	-	
-	-	327		0600 - Other Objects	-	-	-	
-	-			Total Function 2240	-	-	-	
-	-	327		Total Function 2000	-	-	-	

Federal Programs Details - Requirements - SPR&I 230

Reynolds School District #7

Total: \$6,012

Support Services

Total Function: \$6,012

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				<u>2210 - Improvement of Instructional Services</u>				
1,712	4,479	4,046		0100 - Salaries	4,164	4,164	4,164	
439	1,164	1,310		0200 - Fixed Costs	1,095	1,095	1,095	
-	-	200		0300 - Purchased Services	200	200	200	
2,211	444	300		0400 - Supplies and Materials	300	300	300	
1,502	241	232		0600 - Other Objects	253	253	253	
5,864	6,328	6,088		<i>Total Function 2210</i>	6,012	6,012	6,012	
5,864	6,328	6,088		<i>Total Function 2000</i>	6,012	6,012	6,012	

Federal Programs Details - Requirements - MYC Federal 245

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	1000 - Instruction		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	15,231	-		1283 - Alternative Ed - HS	-	-	-	
-	2,453	-		0100 - Salaries	-	-	-	
1,235	1,774	-		0200 - Fixed Costs	-	-	-	
427	809	-		0300 - Purchased Services	-	-	-	
		-		0400 - Supplies and Materials	-	-	-	
1,662	20,266	-		Total Function 1283	-	-	-	
1,662	20,266	-		Total Function 1000	-	-	-	

Federal Programs Details - Requirements - EBISS 246

Reynolds School District #7

Total: \$5,607

Support Services

Total Function: \$5,607

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				<u>2240 - Instructional Staff Development</u>				
11,312	4,569	4,750		0100 - Salaries	4,441	4,441	4,441	
2,747	1,203	805		0200 - Fixed Costs	1,166	1,166	1,166	
1,764	-	1,692		0300 - Purchased Services	-	-	-	
240	-	-		0400 - Supplies and Materials	-	-	-	
-	229	366		0600 - Other Objects	-	-	-	
16,063	6,000	7,613		Total Function 2240	5,607	5,607	5,607	
16,063	6,000	7,613		Total Function 2000	5,607	5,607	5,607	

Federal Programs Details - Requirements - Healthy Active Schools Program 247

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
26,830	-	-		2122 - Positive Behavior Supports	-	-	-	
				0400 - Supplies and Materials				
26,830	-	-		Total Function 2000	-	-	-	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	3000 - Enterprise and Community Service		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
25,664	-	-		3390 - Oth Community Services	-	-	-	
12,818	-	-		0100 - Salaries				
340	-	-		0200 - Fixed Costs				
39,396	-	-		0300 - Purchased Services				
3,151	-	-		0400 - Supplies and Materials				
				0600 - Other Objects				
81,369	-	-		Total Function 3390	-	-	-	
81,369	-	-		Total Function 3000	-	-	-	

Federal Programs Details - Requirements - Oregon FIRST Robotics 248

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	1,000		1121 - Middle School Programs				
				0400 - Supplies and Materials	-	-	-	
				1131 - High School Programs				
3,000	-	-		0100 - Salaries	-	-	-	
634	-	-		0200 - Fixed Costs	-	-	-	
3,026	-	-		0400 - Supplies and Materials	-	-	-	
6,660	-	-		Total Function 1131	-	-	-	
6,660	-	1,000		Total Function 1000	-	-	-	

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State and Other Local Programs

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

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

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

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

Mt. Hood Cable Regulatory Commission Fund (255): Accounts for an agreement between Mt. Hood Cable Regulatory Commission to support a media production project at the high school.

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

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

Student Activities Fund (260): Formerly fund 258. Accounts for revenues and expenditures of all schools' student body funds. The revenue sources are participation fees, donations and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

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

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

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

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

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

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

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

MYC Fees for Service Fund (270): Accounts for revenue and expenditures related to the Multnomah Youth Cooperative program at Reynolds Learning Academy. The primary source of revenue is local state entities that pay a fee for the services provided by students. This is the program income fund related to OYCC Fund (271).

OYCC Fund (271): Accounts for the revenue and expenditures related a grant through Oregon Youth Conservation Corps to support the Multnomah Youth Cooperation program at Reynolds Learning Academy.

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

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

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

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

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

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

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

State and Local Details - Resources

Reynolds School District #7

Total: \$4,628,137

2011/12 Actuals	2012/13 Actuals	2013/14 Working	State and Local Details - Resources	2014/15 Proposed	2014/15 Approved	2014/15 Adopted
\$	\$	\$	Object	\$	\$	\$
			<u>251 - Drivers Education</u>			
108,423	43,705	42,458	1990 - Miscellaneous Revenue	-	-	-
34,650	31,920	32,000	3204 - Drivers Education	127,557	127,557	127,557
(62,327)	15,866	100,000	5400 - Beginning Fund Balance	45,382	45,382	45,382
80,746	91,491	174,458	Total Fund 251	172,939	172,939	172,939
			<u>252 - E-Rate</u>			
143,343	74,069	-	1990 - Miscellaneous Revenue	53,380	53,380	53,380
153,616	269,436	-	5400 - Beginning Fund Balance	346,620	346,620	346,620
296,960	343,504	-	Total Fund 252	400,000	400,000	400,000
			<u>253 - Energy Efficient Schools - SB 1149</u>			
231,529	225,878	170,000	1993 - SB1149	701,760	701,760	701,760
213,978	445,507	607,746	5400 - Beginning Fund Balance	815,986	815,986	815,986
445,507	671,384	777,746	Total Fund 253	1,517,746	1,517,746	1,517,746
			<u>254 - C3 Program</u>			
28,081	-	-	2110 - City/County Revenue	-	-	-
-	25,425	-	2199 - Other Intermediate Sources	-	-	-
-	-	3,000	5400 - Beginning Fund Balance	3,000	3,000	3,000
28,081	25,425	3,000	Total Fund 254	3,000	3,000	3,000
			<u>255 - Mt Hood Cable Regulatory Commission Grant</u>			
100,744	-	-	2199 - Other Intermediate Sources	-	-	-
			<u>256 - Other Contracts & Grants</u>			
-	79,114	112,000	1415 - Transportation - Foster Care	-	-	-
46,748	46,519	69,220	1990 - Miscellaneous Revenue	5,000	5,000	5,000
-	1,500	-	2200 - Restricted Revenue	-	-	-
6,922	11,058	2,586	5400 - Beginning Fund Balance	44,248	44,248	44,248
53,670	138,191	183,806	Total Fund 256	49,248	49,248	49,248
			<u>257 - Contract Fuel Sales</u>			
7,242	6,661	30,000	1412 - Fuel Fees	361,746	361,746	361,746
18,544	25,786	370,000	5400 - Beginning Fund Balance	38,254	38,254	38,254
25,786	32,447	400,000	Total Fund 257	400,000	400,000	400,000
			<u>258 - Clearing Account</u>			
28,543	25,075	-	1990 - Miscellaneous Revenue	-	-	-
41,922	-	-	5400 - Beginning Fund Balance	-	-	-
70,466	25,075	-	Total Fund 258	-	-	-
			<u>260 - Student Body Account</u>			
-	970,967	306,773	1990 - Miscellaneous Revenue	542,118	542,118	542,118
-	478,171	859,233	5400 - Beginning Fund Balance	608,049	608,049	608,049
-	1,449,138	1,166,006	Total Fund 260	1,150,167	1,150,167	1,150,167
			<u>261 - Non ASB Funds</u>			
-	-	40,151	1914 - Donations	41,000	41,000	41,000
-	34,937	36,749	1990 - Miscellaneous Revenue	53,175	53,175	53,175
-	-	33,505	5400 - Beginning Fund Balance	40,808	40,808	40,808
-	34,937	110,406	Total Fund 261	134,983	134,983	134,983
			<u>262 - Reynolds Education Foundation</u>			
-	538	9,719	1990 - Miscellaneous Revenue	9,719	9,719	9,719
			<u>263 - Project Lead the Way (PLTW)</u>			
-	4,430	-	1990 - Miscellaneous Revenue	-	-	-
-	-	11,843	2199 - Other Intermediate Sources	840	840	840
-	11,843	-	2200 - Restricted Revenue	-	-	-
-	-	-	5400 - Beginning Fund Balance	11,003	11,003	11,003
-	16,273	11,843	Total Fund 263	11,843	11,843	11,843
			<u>264 - Four Corners Tuition</u>			
-	-	202,297	1312 - Tuition From Other Districts	38,658	38,658	38,658
-	-	-	5400 - Beginning Fund Balance	161,342	161,342	161,342
-	-	202,297	Total Fund 264	200,000	200,000	200,000

2011/12 Actuals	2012/13 Actuals	2013/14 Working	State and Local Details - Resources	2014/15 Proposed	2014/15 Approved	2014/15 Adopted
\$	\$	\$	Object	\$	\$	\$
-	262,249	-	265 - MESD Early Childhood 1990 - Miscellaneous Revenue	-	-	-
-	309,612	-	5200 - Interfund Transfers	-	-	-
-	571,861	-	Total Fund 265	-	-	-
22,773	-	-	267 - Cooperating Teacher 1990 - Miscellaneous Revenue	-	-	-
4,473	-	-	5400 - Beginning Fund Balance	-	-	-
27,246	-	-	Total Fund 267	-	-	-
-	163,200	158,200	268 - PPS / Columbia Regional Autism 1990 - Miscellaneous Revenue	197,062	197,062	197,062
1,147	-	-	2199 - Other Intermediate Sources	-	-	-
-	-	-	5400 - Beginning Fund Balance	2,068	2,068	2,068
1,147	163,200	158,200	Total Fund 268	199,130	199,130	199,130
-	8,000	-	270 - MYC Fee For Service 1990 - Miscellaneous Revenue	-	-	-
-	14,800	20,800	2200 - Restricted Revenue	51,007	51,007	51,007
26,540	-	-	3203 - MYC Fee For Service	-	-	-
52,343	65,314	86,114	5400 - Beginning Fund Balance	33,225	33,225	33,225
78,883	88,114	106,914	Total Fund 270	84,232	84,232	84,232
22,960	19,840	18,400	271 - OYCC 2200 - Restricted Revenue	13,826	13,826	13,826
(3,775)	-	-	5400 - Beginning Fund Balance	972	972	972
19,185	19,840	18,400	Total Fund 271	14,798	14,798	14,798
-	-	100,000	275 - PEEK-8 Physical Education Expansion K-8 3299 - Other Restricted Grants	197,087	197,087	197,087
-	-	-	5400 - Beginning Fund Balance	3,293	3,293	3,293
-	-	100,000	Total Fund 275	200,380	200,380	200,380
42,350	99,699	-	276 - Army Junior ROTC 2199 - Other Intermediate Sources	-	-	-
-	-	133,401	279 - Educator Effectiveness - NQTL OF 3299 - Other Restricted Grants	-	-	-
-	-	300,000	280 - Expanded Reading Opportunities Grant 3299 - Other Restricted Grants	-	-	-
-	-	16,315	281 - District PLT 3299 - Other Restricted Grants	-	-	-
52,463	70,836	79,092	286 - Youth Transition Program 2200 - Restricted Revenue	79,952	79,952	79,952
69,250	-	-	288 - Rhs Home Construction 1990 - Miscellaneous Revenue	-	-	-
(69,250)	-	-	5400 - Beginning Fund Balance	-	-	-
-	-	-	Total Fund 288	-	-	-
1,323,233	3,841,952	3,951,603	Total Object	4,628,137	4,628,137	4,628,137

State and Local Details - Requirements - Drivers Education 251

Reynolds School District #7

Total: \$172,939

Instruction

Total Function: \$172,939

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	1000 - Instruction		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				1131 - High School Programs				
46,628	51,504	45,000		0100 - Salaries	82,571	82,571	82,571	
8,778	8,176	15,677		0200 - Fixed Costs	21,692	21,692	21,692	
116	-	2,000		0300 - Purchased Services	-	-	-	
6,278	1,191	9,677		0400 - Supplies and Materials	1,000	1,000	1,000	
-	-	14,323		0500 - Capital Outlay	64,374	64,374	64,374	
3,080	-	3,302		0600 - Other Objects	3,302	3,302	3,302	
64,879	60,870	89,979		Total Function 1131	172,939	172,939	172,939	
64,879	60,870	89,979		Total Function 1000	172,939	172,939	172,939	

Contingency

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	6000 - Contingency		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	84,479		6110 - Operating Contingencies				
				0800 - Contin and Unapp End Fund Balance	-	-	-	
-	-	84,479		Total Function 6000	-	-	-	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	7000 - Unaptd Ending Fund Balance		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
15,866	30,621	-		7000 - Unaptd Ending Fund Balance				
				0800 - Contin and Unapp End Fund Balance	-	-	-	
15,866	30,621	-		Total Function 7000	-	-	-	

State and Local Details - Requirements - E-Rate 252

Reynolds School District #7

Total: \$400,000

Support Services

Total Function: \$200,000

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	1,776	-		2660 - Technology Services				
				0300 - Purchased Services	200,000	200,000	200,000	
-	1,776	-		Total Function 2000	200,000	200,000	200,000	

Unappropriated Ending Fund Balance

Total Function: \$200,000

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
296,960	341,728	-		7000 - Unaptd Ending Fund Balance				
				0800 - Contin and Unapp End Fund Balance	200,000	200,000	200,000	
296,960	341,728	-		Total Function 7000	200,000	200,000	200,000	

State and Local Details - Requirements - Energy Efficient Schools 253

Reynolds School District #7
Total: \$1,517,746

Support Services
Total Function: \$697,746

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	200,000		2540 - Maintenance & Operations				
-	-	577,746		0300 - Purchased Services	120,000	120,000	120,000	
-	-	777,746		0500 - Capital Outlay	577,746	577,746	577,746	
				Total Function 2540	697,746	697,746	697,746	
-	-	777,746		Total Function 2000	697,746	697,746	697,746	

Unappropriated Ending Fund Balance Total Function: \$820,000

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	7000 - Unaptd Ending Fund Balance		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
445,507	671,384	-		7000 - Unaptd Ending Fund Balance				
				0800 - Contin and Unapp End Fund Balance	820,000	820,000	820,000	
445,507	671,384	-		Total Function 7000	820,000	820,000	820,000	

State and Local Details - Requirements - C3 Program 254

Reynolds School District #7

Total: \$3,000

Instruction

Total Function: \$3,000

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				1271 - Remediation				
13,015	9,491	-		0100 - Salaries	-	-	-	
3,255	3,511	-		0200 - Fixed Costs	-	-	-	
11,811	6,531	1,000		0300 - Purchased Services	1,000	1,000	1,000	
-	2,688	2,000		0400 - Supplies and Materials	2,000	2,000	2,000	
28,081	22,221	3,000		Total Function 1271	3,000	3,000	3,000	
28,081	22,221	3,000		Total Function 1000	3,000	3,000	3,000	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				7000 - Unaptd Ending Fund Balance				
-	3,204	-		0800 - Contin and Unapp End Fund Balance	-	-	-	
-	3,204	-		Total Function 7000	-	-	-	

State and Local Details - Requirements - MHCRC 255

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
100,744	-	-		<u>2540 - Maintenance & Operations</u>	-	-	-	
				0500 - Capital Outlay				
100,744	-	-		Total Function 2000	-	-	-	

State and Local Details - Requirements - Mini Grants 256

Reynolds School District #7

Total: \$49,248

Instruction

Total Function: \$45,748

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	1000 - Instruction		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
2,414	25,000	28,086		1111 - Primary Programs K-5				
				0400 - Supplies and Materials	25,000	25,000	25,000	
27,694	20,000	20,000		1121 - Middle School Programs				
-	2,306	595		0300 - Purchased Services	-	-	-	
				0400 - Supplies and Materials	18,077	18,077	18,077	
27,694	22,306	20,595		Total Function 1121	18,077	18,077	18,077	
-	-	1,000		1122 - Middle School Extra-Curricular				
				0400 - Supplies and Materials	-	-	-	
-	2,378	-		1131 - High School Programs				
-	759	-		0100 - Salaries	-	-	-	
-	-	3,000		0200 - Fixed Costs	-	-	-	
6,313	1,700	7,000		0300 - Purchased Services	1,671	1,671	1,671	
				0400 - Supplies and Materials	1,000	1,000	1,000	
6,313	4,837	10,000		Total Function 1131	2,671	2,671	2,671	
-	-	11,000		1280 - Alternative Ed				
				0400 - Supplies and Materials	-	-	-	
4,443	-	-		1291 - English Language Learners Instruction				
				0400 - Supplies and Materials	-	-	-	
40,864	52,143	70,681		Total Function 1000	45,748	45,748	45,748	

Support Services

Total Function: \$1,000

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	1,000		2211 - Teaching & Learning				
				0400 - Supplies and Materials	1,000	1,000	1,000	
1,350	519	-		2410 - Building Administration				
119	45	-		0100 - Salaries	-	-	-	
279	955	-		0200 - Fixed Costs	-	-	-	
				0400 - Supplies and Materials	-	-	-	
1,748	1,519	-		Total Function 2410	-	-	-	
1,748	1,519	1,000		Total Function 2000	1,000	1,000	1,000	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	3000 - Enterprise and Community Service		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	79,114	-		3210 - Fuel / DHS Reimb Expense 0300 - Purchased Services	-	-	-	
-	-	112,000		3231 - DHS Foster Kids 0300 - Purchased Services	-	-	-	
-	-	125		3300 - Community Services 0400 - Supplies and Materials	-	-	-	
-	79,114	112,125		Total Function 3000	-	-	-	

Contingency Total Function: \$2,500

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	6000 - Contingency		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	-		6110 - Operating Contingencies 0800 - Contin and Unapp End Fund Balance	2,500	2,500	2,500	
-	-	-		Total Function 6000	2,500	2,500	2,500	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	7000 - Unaptd Ending Fund Balance		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
11,058	5,415	-		7000 - Unaptd Ending Fund Balance 0800 - Contin and Unapp End Fund Balance	-	-	-	
11,058	5,415	-		Total Function 7000	-	-	-	

State and Local Details - Requirements - Contract Fuel Sales 257

Reynolds School District #7
Total: \$400,000

Enterprise and Community Service Total Function: \$400,000

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		3000 - Enterprise and Community Service	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	400,000		<u>3210 - Fuel / DHS Reimb Expense</u>				
				0400 - Supplies and Materials	400,000	400,000	400,000	
-	-	400,000		Total Function 3000	400,000	400,000	400,000	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
25,786	32,447	-		<u>7000 - Unaptd Ending Fund Balance</u>				
				0800 - Contin and Unapp End Fund Balance	-	-	-	
25,786	32,447	-		Total Function 7000	-	-	-	

State and Local Details - Requirements - Clearing Account 258

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
(0)	-	-		1113 - Elem Extra-Curricular				
2,498	4,950	-		0200 - Fixed Costs	-	-	-	
		-		0400 - Supplies and Materials	-	-	-	
2,498	4,950	-		Total Function 1113	-	-	-	
46	58	-		1122 - Middle School Extra-Curricular				
		-		0400 - Supplies and Materials	-	-	-	
16,724	-	-		1132 - High School Athletics				
6,704	-	-		0100 - Salaries	-	-	-	
365	19,758	-		0200 - Fixed Costs	-	-	-	
11,499	65	-		0300 - Purchased Services	-	-	-	
		-		0400 - Supplies and Materials	-	-	-	
35,291	19,823	-		Total Function 1132	-	-	-	
37,835	24,831	-		Total Function 1000	-	-	-	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
8,740	-	-		2540 - Maintenance & Operations				
7,805	-	-		0300 - Purchased Services	-	-	-	
		-		0400 - Supplies and Materials	-	-	-	
16,545	-	-		Total Function 2540	-	-	-	
(261)	-	-		2550 - Transportation				
4,084	-	-		0100 - Salaries	-	-	-	
		-		0200 - Fixed Costs	-	-	-	
3,823	-	-		Total Function 2550	-	-	-	
12,263	310	-		2660 - Technology Services				
		-		0400 - Supplies and Materials	-	-	-	
32,631	310	-		Total Function 2000	-	-	-	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	(65)	-		7000 - Unaptd Ending Fund Balance				
		-		0800 - Contin and Unapp End Fund Balance	-	-	-	
-	(65)	-		Total Function 7000	-	-	-	

State and Local Details - Requirements - Student Activities 260

Reynolds School District #7

Total: \$1,150,167

Instruction

Total Function: \$1,110,749

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	15,562	4,700		1113 - Elem Extra-Curricular				
-	129,254	163,676		0300 - Purchased Services	3,000	3,000	3,000	
-	70	750		0400 - Supplies and Materials	148,198	148,198	148,198	
-	144,886	169,126		0600 - Other Objects	-	-	-	
				Total Function 1113	151,198	151,198	151,198	
-	12,315	1,000		1122 - Middle School Extra-Curricular				
-	108,379	127,464		0300 - Purchased Services	-	-	-	
-	1,259	5,000		0400 - Supplies and Materials	108,108	108,108	108,108	
-	121,953	133,464		0600 - Other Objects	-	-	-	
				Total Function 1122	108,108	108,108	108,108	
-	55,944	43,000		1133 - High School Activities				
-	552,785	795,416		0300 - Purchased Services	-	-	-	
-	43,807	25,000		0400 - Supplies and Materials	851,443	851,443	851,443	
-	652,537	863,416		0600 - Other Objects	-	-	-	
				Total Function 1133	851,443	851,443	851,443	
-	919,375	1,166,006		Total Function 1000	1,110,749	1,110,749	1,110,749	

Contingency

Total Function: \$39,418

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		6000 - Contingency	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	-		6110 - Operating Contingencies				
-	-	-		0800 - Contin and Unapp End Fund Balance	39,418	39,418	39,418	
				Total Function 6000	39,418	39,418	39,418	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	529,763	-		7000 - Unaptd Ending Fund Balance				
-	529,763	-		0800 - Contin and Unapp End Fund Balance	-	-	-	
				Total Function 7000	-	-	-	

State and Local Details - Requirements - Non-ASB Funds 261

Reynolds School District #7

Total: \$134,983

Instruction

Total Function: \$81,888

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	36,689		1111 - Primary Programs K-5				
				0400 - Supplies and Materials	37,400	37,400	37,400	
-	-	3,462		1121 - Middle School Programs				
				0400 - Supplies and Materials	3,600	3,600	3,600	
-	59	24,832		1131 - High School Programs				
				0400 - Supplies and Materials	40,888	40,888	40,888	
-	59	64,983		Total Function 1000	81,888	81,888	81,888	

Enterprise and Community Service

Total Function: \$53,095

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		3000 - Enterprise and Community Service	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	879	3,626	0.06	3500 - Child Care				
-	483	1,353		0100 - Salaries	1,570	1,570	1,570	0.06
-	10	40,444		0200 - Fixed Costs	1,505	1,505	1,505	
-	1,373	45,423	0.06	0400 - Supplies and Materials	50,020	50,020	50,020	
				Total Function 3500	53,095	53,095	53,095	0.06
-	1,373	45,423	0.06	Total Function 3000	53,095	53,095	53,095	0.06

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	33,505	-		7000 - Unaptd Ending Fund Balance				
				0800 - Contin and Unapp End Fund Balance	-	-	-	
-	33,505	-		Total Function 7000	-	-	-	

State and Local Details - Requirements - Reynolds Education Foundation 262

Reynolds School District #7

Total: \$9,719

Instruction

Total Function: \$9,482

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	4,557		1111 - Primary Programs K-5				
				0400 - Supplies and Materials	4,556	4,556	4,556	
-	-	1,663		1121 - Middle School Programs				
				0400 - Supplies and Materials	1,663	1,663	1,663	
-	-	1,250		1131 - High School Programs				
				0400 - Supplies and Materials	1,250	1,250	1,250	
-	-	1,263		1223 - Transition Program				
				0400 - Supplies and Materials	1,263	1,263	1,263	
-	-	750		1280 - Alternative Ed				
				0400 - Supplies and Materials	750	750	750	
-	-	9,482		Total Function 1000	9,482	9,482	9,482	

Support Services

Total Function: \$237

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	237		2160 - Oth Stdnt Treatment				
				0400 - Supplies and Materials	237	237	237	
-	-	237		Total Function 2000	237	237	237	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	538	-		7000 - Unaptd Ending Fund Balance				
				0800 - Contin and Unapp End Fund Balance	-	-	-	
-	538	-		Total Function 7000	-	-	-	

State and Local Details - Requirements - Project Lead the Way 263

Reynolds School District #7
Total: \$11,843

Instruction
Total Function: \$11,843

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	1000 - Instruction		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	1,400		1131 - High School Programs				
-	4,901	9,738		0300 - Purchased Services	1,400	1,400	1,400	
-	3,000	705		0400 - Supplies and Materials	7,479	7,479	7,479	
-	7,901	11,843		0600 - Other Objects	2,964	2,964	2,964	
				Total Function 1131	11,843	11,843	11,843	
-	7,901	11,843		Total Function 1000	11,843	11,843	11,843	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	3,621	-		2240 - Instructional Staff Development				
-	809	-		0100 - Salaries	-	-	-	
-	4,430	-		0200 - Fixed Costs	-	-	-	
				Total Function 2240	-	-	-	
-	4,430	-		Total Function 2000	-	-	-	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	7000 - Unaptd Ending Fund Balance		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	3,942	-		7000 - Unaptd Ending Fund Balance				
-				0800 - Contin and Unapp End Fund Balance	-	-	-	
-	3,942	-		Total Function 7000	-	-	-	

State and Local Details - Requirements - Four Corners Tuition 264

Reynolds School District #7
Total: \$200,000

Instruction
Total Function: \$200,000

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	16,840		1220 - Restrictive Programs	-	-	-	
-	-	5,492		0100 - Salaries	-	-	-	
-	-	169,965		0200 - Fixed Costs	-	-	-	
-	-	10,000		0300 - Purchased Services	200,000	200,000	200,000	
-	-	202,297		0400 - Supplies and Materials	-	-	-	
-	-			Total Function 1220	200,000	200,000	200,000	
-	-	202,297		Total Function 1000	200,000	200,000	200,000	

State and Local Details - Requirements - MESD Early Childhood 265

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	-	5.50	1140 - Pre-kindergarten Programs	-	-	-	-
				0100 - Salaries	-	-	-	-
-	282,845	-		1250 - Less Restrictive Programs	-	-	-	-
-	122,541	-		0100 - Salaries	-	-	-	-
-	405,386	-		0200 - Fixed Costs	-	-	-	-
				<i>Total Function 1250</i>	-	-	-	-
-	405,386	-	5.50	<i>Total Function 1000</i>	-	-	-	-

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	143,009	-		2191 - Service Direction	-	-	-	-
-	3,073	-		0300 - Purchased Services	-	-	-	-
-	146,081	-		0400 - Supplies and Materials	-	-	-	-
				<i>Total Function 2191</i>	-	-	-	-
-	146,081	-		<i>Total Function 2000</i>	-	-	-	-

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	20,394	-		7000 - Unaptd Ending Fund Balance	-	-	-	-
				0800 - Contin and Unapp End Fund Balance	-	-	-	-
-	20,394	-		<i>Total Function 7000</i>	-	-	-	-

State and Local Details - Requirements - Cooperating Teacher 267

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	1000 - Instruction		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
6,149	-	-		1111 - Primary Programs K-5				
1,545	-	-		0100 - Salaries	-	-	-	
				0200 - Fixed Costs	-	-	-	
7,695	-	-		Total Function 1111	-	-	-	
2,753	-	-		1121 - Middle School Programs				
593	-	-		0100 - Salaries	-	-	-	
9,390	-	-		0200 - Fixed Costs	-	-	-	
				0400 - Supplies and Materials	-	-	-	
12,737	-	-		Total Function 1121	-	-	-	
				1131 - High School Programs				
2	-	-		0200 - Fixed Costs	-	-	-	
20,433	-	-		Total Function 1000	-	-	-	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	7000 - Unaptd Ending Fund Balance		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
6,813	-	-		7000 - Unaptd Ending Fund Balance				
				0800 - Contin and Unapp End Fund Balance	-	-	-	
6,813	-	-		Total Function 7000	-	-	-	

State and Local Details - Requirements - PPS/Columbia Regional Autism 268

Reynolds School District #7
Total: \$199,130

Instruction
Total Function: \$199,130

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	89,804	95,408	1.50	1299 - Other Programs				
-	41,826	51,461		0100 - Salaries	134,321	134,321	134,321	2.00
-	1,490	11,331		0200 - Fixed Costs	63,187	63,187	63,187	
-	133,120	158,200	1.50	0400 - Supplies and Materials	1,622	1,622	1,622	
				Total Function 1299	199,130	199,130	199,130	2.00
-	133,120	158,200	1.50	Total Function 1000	199,130	199,130	199,130	2.00

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
956	-	-		2122 - Positive Behavior Supports				
192	-	-		0100 - Salaries	-	-	-	
1,147	-	-		0200 - Fixed Costs	-	-	-	
				Total Function 2122	-	-	-	
1,147	-	-		Total Function 2000	-	-	-	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	30,080	-		7000 - Unaptd Ending Fund Balance				
-	30,080	-		0800 - Contin and Unapp End Fund Balance	-	-	-	
				Total Function 7000	-	-	-	

State and Local Details - Requirements - MYC Fee For Service 270

Reynolds School District #7
Total: \$84,232

Instruction
Total Function: \$45,814

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	1,177	21,500		1280 - Alternative Ed				
-	368	10,368		0100 - Salaries	22,500	22,500	22,500	
-	-	9,000		0200 - Fixed Costs	6,814	6,814	6,814	
-	-	7,200		0300 - Purchased Services	11,500	11,500	11,500	
-	-			0400 - Supplies and Materials	5,000	5,000	5,000	
-	1,545	48,068		Total Function 1280	45,814	45,814	45,814	
				1283 - Alternative Ed - HS				
6,356	11,940	-		0100 - Salaries	-	-	-	
2,772	3,890	-		0200 - Fixed Costs	-	-	-	
4,095	5,971	-		0300 - Purchased Services	-	-	-	
346	-	-		0400 - Supplies and Materials	-	-	-	
13,569	21,801	-		Total Function 1283	-	-	-	
13,569	23,346	48,068		Total Function 1000	45,814	45,814	45,814	

Unappropriated Ending Fund Balance
Total Function: \$38,418

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				7000 - Unaptd Ending Fund Balance				
65,314	64,768	58,846		0800 - Contin and Unapp End Fund Balance	38,418	38,418	38,418	
65,314	64,768	58,846		Total Function 7000	38,418	38,418	38,418	

State and Local Details - Requirements - OYCC 271

Reynolds School District #7

Total: \$14,798

Instruction

Total Function: \$14,798

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	8,402	0.40	1280 - Alternative Ed				
-	-	5,598		0100 - Salaries	10,989	10,989	10,989	0.40
-	-	4,400		0200 - Fixed Costs	2,886	2,886	2,886	
-	-			0400 - Supplies and Materials	923	923	923	
		18,400	0.40	Total Function 1280	14,798	14,798	14,798	0.40
				1283 - Alternative Ed - HS				
7,859	8,691	-		0100 - Salaries	-	-	-	
4,141	5,309	-		0200 - Fixed Costs	-	-	-	
-	1,611	-		0300 - Purchased Services	-	-	-	
7,185	4,229	-		0400 - Supplies and Materials	-	-	-	
19,185	19,840	-		Total Function 1283	-	-	-	
19,185	19,840	18,400	0.40	Total Function 1000	14,798	14,798	14,798	0.40

State and Local Details - Requirements - PEEK-8 275

Reynolds School District #7

Total: \$200,380

Instruction

Total Function: \$200,380

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	82,755	2.00	1111 - Primary Programs K-5				
-	-	17,245		0100 - Salaries	136,624	136,624	136,624	2.00
-	-	100,000	2.00	0200 - Fixed Costs	63,756	63,756	63,756	
				Total Function 1111	200,380	200,380	200,380	2.00
-	-	100,000	2.00	Total Function 1000	200,380	200,380	200,380	2.00

State and Local Details - Requirements - Army JROTC 276

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				1131 - High School Programs				
37,001	76,808	-		0100 - Salaries	-	-	-	
5,349	22,891	-		0200 - Fixed Costs	-	-	-	
42,350	99,699	-		Total Function 1131	-	-	-	
42,350	99,699	-		Total Function 1000	-	-	-	

State and Local Details - Requirements - Educator Effectiveness 279

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	52,650		2240 - Instructional Staff Development	-	-	-	
-	-	14,250		0100 - Salaries	-	-	-	
-	-	34,901		0200 - Fixed Costs	-	-	-	
-	-	31,600		0300 - Purchased Services	-	-	-	
-	-	133,401		0400 - Supplies and Materials	-	-	-	
-	-			Total Function 2240	-	-	-	
-	-	133,401		Total Function 2000	-	-	-	

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

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	128,523	1.00	1271 - Remediation	-	-	-	
-	-	41,574		0100 - Salaries	-	-	-	
-	-	41,209		0200 - Fixed Costs	-	-	-	
-	-	88,694		0300 - Purchased Services	-	-	-	
-	-	300,000	1.00	0400 - Supplies and Materials	-	-	-	
				Total Function 1271	-	-	-	
-	-	300,000	1.00	Total Function 1000	-	-	-	

State and Local Details - Requirements - District PLT 281

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	3,000		<u>2240 - Instructional Staff Development</u>	-	-	-	
-	-	904		0100 - Salaries	-	-	-	
-	-	12,411		0200 - Fixed Costs	-	-	-	
-	-	16,315		0300 - Purchased Services	-	-	-	
				Total Function 2240	-	-	-	
-	-	16,315		Total Function 2000	-	-	-	

State and Local Details - Requirements - Youth Transition Program

286

Reynolds School District #7

Total: \$79,952

Instruction

Total Function: \$79,952

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		1000 - Instruction	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				<u>1223 - Transition Program</u>				
-	45,114	51,292	1.00	0100 - Salaries	49,515	49,515	49,515	1.00
-	14,888	23,427		0200 - Fixed Costs	26,224	26,224	26,224	
-	1,888	3,373		0300 - Purchased Services	3,373	3,373	3,373	
-	8,421	700		0400 - Supplies and Materials	540	540	540	
-	525	300		0600 - Other Objects	300	300	300	
-	70,836	79,092	1.00	Total Function 1223	79,952	79,952	79,952	1.00
				<u>1250 - Less Restrictive Programs</u>				
35,956	-	-		0100 - Salaries	-	-	-	
14,226	-	-		0200 - Fixed Costs	-	-	-	
859	-	-		0300 - Purchased Services	-	-	-	
1,027	-	-		0400 - Supplies and Materials	-	-	-	
395	-	-		0600 - Other Objects	-	-	-	
52,463	-	-		Total Function 1250	-	-	-	
52,463	70,836	79,092	1.00	Total Function 1000	79,952	79,952	79,952	1.00

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				<u>7000 - Unaptd Ending Fund Balance</u>				
-	0	-		0800 - Contin and Unapp End Fund Balance	-	-	-	
-	0	-		Total Function 7000	-	-	-	



Other Funds

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

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

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

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

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

Scholarship Funds (700): Accounts for fund-raising and scholarship resources received and held by the District in a fiduciary capacity. Disbursements from this fund are made in accordance with the trust and fund-raising agreements.

Other Funds Details - Resources

Reynolds School District #7

Total: \$17,730,289

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

Other Funds Details - Requirements - Early Retirement 298

Reynolds School District #7

Total: \$1,239,246

Support Services

Total Function: \$800,000

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted		
\$	\$	\$	FTE	Function - Object	\$	\$	\$	\$	FTE
310,018	294,499	400,000		2700 - Early Retirement					
				0100 - Salaries	350,000	350,000	350,000		
483,773	437,925	450,000		0200 - Fixed Costs	450,000	450,000	450,000		
793,791	732,424	850,000		Total Function 2700	800,000	800,000	800,000		
793,791	732,424	850,000		Total Function 2000	800,000	800,000	800,000		

Contingency

Total Function: \$439,246

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	6000 - Contingency		2014/15 Proposed	2014/15 Approved	2014/15 Adopted		
\$	\$	\$	FTE	Function - Object	\$	\$	\$	\$	FTE
-	-	281,888		6110 - Operating Contingencies					
				0800 - Contin and Unapp End Fund Balance	439,246	439,246	439,246		
-	-	281,888		Total Function 6000	439,246	439,246	439,246		

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	7000 - Unaptd Ending Fund Balance		2014/15 Proposed	2014/15 Approved	2014/15 Adopted		
\$	\$	\$	FTE	Function - Object	\$	\$	\$	\$	FTE
894,447	962,023	-		7000 - Unaptd Ending Fund Balance					
				0800 - Contin and Unapp End Fund Balance	-	-	-		
894,447	962,023	-		Total Function 7000	-	-	-		

Other Funds Details - Requirements - Insurance Reserve 299

Reynolds School District #7

Total: \$936,318

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	1000 - Instruction		2014/15 Proposed	2014/15 Approved	2014/15 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
-	11,964	-		1131 - High School Programs	-	-	-
				0400 - Supplies and Materials			
-	11,964	-		Total Function 1000	-	-	-

Support Services

Total Function: \$936,318

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	2000 - Support Services		2014/15 Proposed	2014/15 Approved	2014/15 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
2,724	-	201,000		2210 - Improvement of Instructional Services	200,000	200,000	200,000
				0300 - Purchased Services			
2,097	-	155,000		0400 - Supplies and Materials	155,000	155,000	155,000
15,171	4,609	101,000		0600 - Other Objects	581,318	581,318	581,318
19,992	4,609	457,000		Total Function 2210	936,318	936,318	936,318
19,992	4,609	457,000		Total Function 2000	936,318	936,318	936,318

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	7000 - Unaptd Ending Fund Balance		2014/15 Proposed	2014/15 Approved	2014/15 Adopted
\$	\$	\$	FTE	Function - Object	\$	\$	\$
388,914	765,671	-		7000 - Unaptd Ending Fund Balance	-	-	-
				0800 - Contin and Unapp End Fund Balance			
388,914	765,671	-		Total Function 7000	-	-	-

Other Funds Details - Requirements - Debt Service 300

Reynolds School District #7

Total: \$7,231,750

Other Uses (Fund Transfer/Debt Service)

Total Function: \$6,698,750

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	5000 - Other Uses (Fund Xfer/Debt Svc)		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
6,323,775	6,443,500	6,574,075		5110 - Long-Term Debt Service				
				0600 - Other Objects	6,698,750	6,698,750	6,698,750	
6,323,775	6,443,500	6,574,075		Total Function 5000	6,698,750	6,698,750	6,698,750	

Unappropriated Ending Fund Balance

Total Function: \$533,000

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	7000 - Unaptd Ending Fund Balance		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
19,060	872,243	797,037		7000 - Unaptd Ending Fund Balance				
				0800 - Contin and Unapp End Fund Balance	533,000	533,000	533,000	
19,060	872,243	797,037		Total Function 7000	533,000	533,000	533,000	

Other Funds Details - Requirements - PERS Bonds 350

Reynolds School District #7

Total: \$6,650,490

Other Uses (Fund Transfer/Debt Service)

Total Function: \$6,650,490

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	5000 - Other Uses (Fund Xfer/Debt Svc)		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
5,715,490	6,015,490	6,325,490		5110 - Long-Term Debt Service				
				0600 - Other Objects	6,650,490	6,650,490	6,650,490	
5,715,490	6,015,490	6,325,490		Total Function 5000	6,650,490	6,650,490	6,650,490	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	7000 - Unaptd Ending Fund Balance		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
94,593	96,676	-		7000 - Unaptd Ending Fund Balance				
				0800 - Contin and Unapp End Fund Balance	-	-	-	
94,593	96,676	-		Total Function 7000	-	-	-	

Other Funds Details - Requirements - Capital Projects 400

Reynolds School District #7

Total: \$1,643,038

Facilities Acquisition and Construction

Total Function: \$1,000

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	4000 - Facilities Acqst and Cnstrctn		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	104,941		4150 - Building Acquisition/Develop	-	-	-	
-	-	800		0300 - Purchased Services	1,000	1,000	1,000	
-	-	105,741		0600 - Other Objects	1,000	1,000	1,000	
				Total Function 4150				
-	-	105,741		Total Function 4000	1,000	1,000	1,000	

Other Uses (Fund Transfer/Debt Service)

Total Function: \$1,642,038

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	5000 - Other Uses (Fund Xfer/Debt Svc)		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
1,038,413	1,027,084	1,640,938		5110 - Long-Term Debt Service	1,642,038	1,642,038	1,642,038	
				0600 - Other Objects				
1,038,413	1,027,084	1,640,938		Total Function 5000	1,642,038	1,642,038	1,642,038	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working	7000 - Unaptd Ending Fund Balance		2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
1,708,440	1,076,289	-		7000 - Unaptd Ending Fund Balance	-	-	-	
				0800 - Contin and Unapp End Fund Balance				
1,708,440	1,076,289	-		Total Function 7000	-	-	-	

Other Funds Details - Requirements - Homeless 719

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
2,243	-	-		<u>2140 - Psychological Services</u>	-	-	-	
				0400 - Supplies and Materials				
2,243	-	-		Total Function 2000	-	-	-	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		3000 - Enterprise and Community Service	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	2,000	-		<u>3300 - Community Services</u>	-	-	-	
				0400 - Supplies and Materials				
-	2,000	-		Total Function 3000	-	-	-	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	19	-		<u>7000 - Unaptd Ending Fund Balance</u>	-	-	-	
				0800 - Contin and Unapp End Fund Balance				
-	19	-		Total Function 7000	-	-	-	

Other Funds Details - Requirements - M Whitehead Scholarship 722

Reynolds School District #7

Total: \$3,807

Support Services

Total Function: \$3,807

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	3,807		2320 - Executive Administration				
				0300 - Purchased Services	3,807	3,807	3,807	
-	-	3,807		Total Function 2000	3,807	3,807	3,807	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
3,807	3,807	-		7000 - Unaptd Ending Fund Balance				
				0800 - Contin and Unapp End Fund Balance	-	-	-	
3,807	3,807	-		Total Function 7000	-	-	-	

Other Funds Details - Requirements - Reynolds Metals Scholarship 723

Reynolds School District #7

Total: \$6,500

Support Services

Total Function: \$6,500

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
-	-	6,500		2320 - Executive Administration 0300 - Purchased Services	6,500	6,500	6,500	
-	-	6,500		Total Function 2000	6,500	6,500	6,500	

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
6,465	6,465	-		7000 - Unaptd Ending Fund Balance 0800 - Contin and Unapp End Fund Balance	-	-	-	
6,465	6,465	-		Total Function 7000	-	-	-	

Other Funds Details - Requirements - S Squires Scholarship 726

Reynolds School District #7

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 timewhen 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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				7000 - Unaptd Ending Fund Balance				
766	766	-		0800 - Contin and Unapp End Fund Balance	-	-	-	
766	766	-		Total Function 7000	-	-	-	

Other Funds Details - Requirements - Dixon Memorial Scholarship 727

Reynolds School District #7

Total: \$19,140

Unaptd Ending Fund Balance

Total Function: \$19,140

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		7000 - Unaptd Ending Fund Balance	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	Bdgt FTE	Function - Object	\$	\$	\$	FTE
-	-	19,140		7000 - Unaptd Ending Fund Balance				
				0800 - Contin and Unapp End Fund Balance	19,140	19,140	19,140	
-	-	19,140		Total Function 7000	19,140	19,140	19,140	

Other Funds Details - Requirements - Viskov Memorial Fund 728

Reynolds School District #7

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.

2011/12 Actuals	2012/13 Actuals	2013/14 Working		2000 - Support Services	2014/15 Proposed	2014/15 Approved	2014/15 Adopted	
\$	\$	\$	Bdgt FTE	Function - Object	\$	\$	\$	FTE
-	-	1,945		<u>2320 - Executive Administration</u>				
				0400 - Supplies and Materials	-	-	-	
-	-	1,945		Total Function 2000	-	-	-	

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

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

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

Report as of April 15, 2010

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

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

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

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

Fund 300: For improvement of school facilities.

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

Series 2002 QZAB
\$2,100,000

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

Purpose: For Technoloy Improvement.

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

Report as of April 15, 2010

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

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

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

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

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

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

nh 4/30/14

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

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

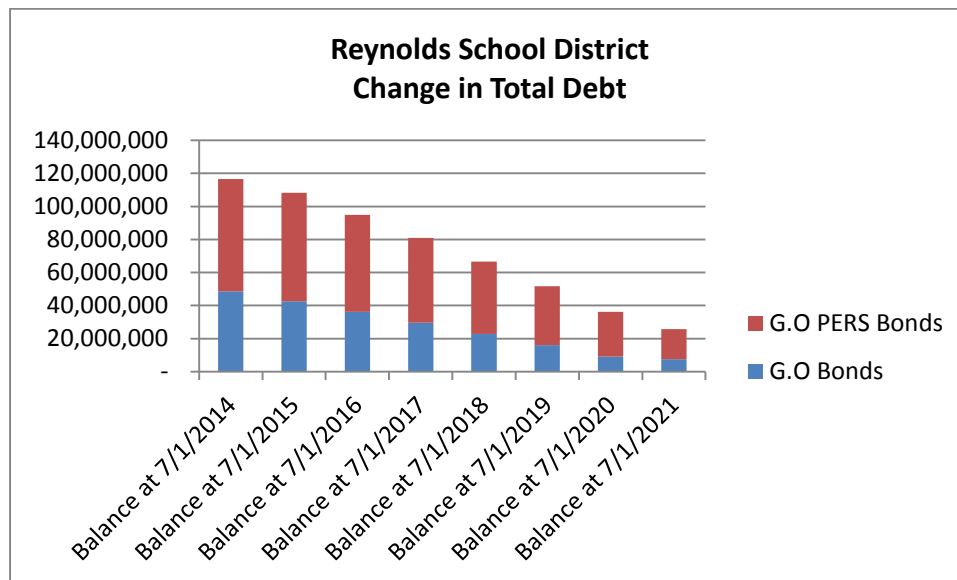
**Reynolds School District No.7
Pension Bond Summary
Five Year View**

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

rlh 4/30/14



Debt Summary



- Payments on the 2001 and 2005 general obligation bonds are made by the Debt Service Fund 300 from property taxes and earnings on investments.
- Payments on the 2010 pension bonds are made by the Debt Service Fund from revenue charges to other funds.
- Payments on the 2010 full faith and credit obligation bonds are made by the Capital Project Fund from a transfer from the general fund, the excise tax and interest earnings.
- Payments on the 2002 Notes Payable are made by the General Fund.

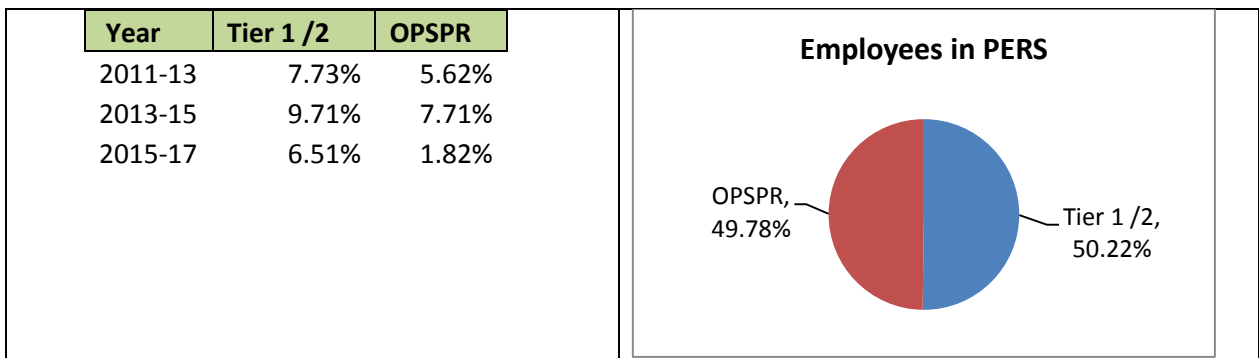


Post-Employment Benefits

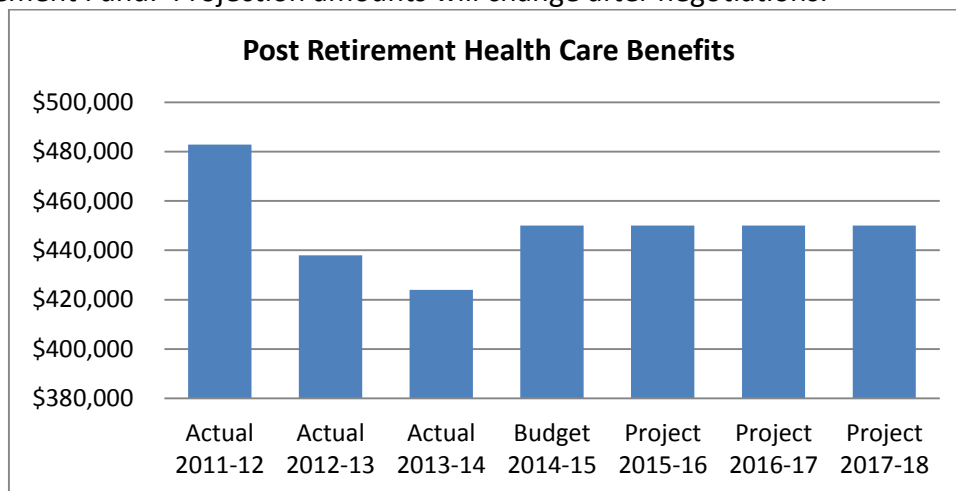
July 1, 2014 to June 30, 2015

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

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



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



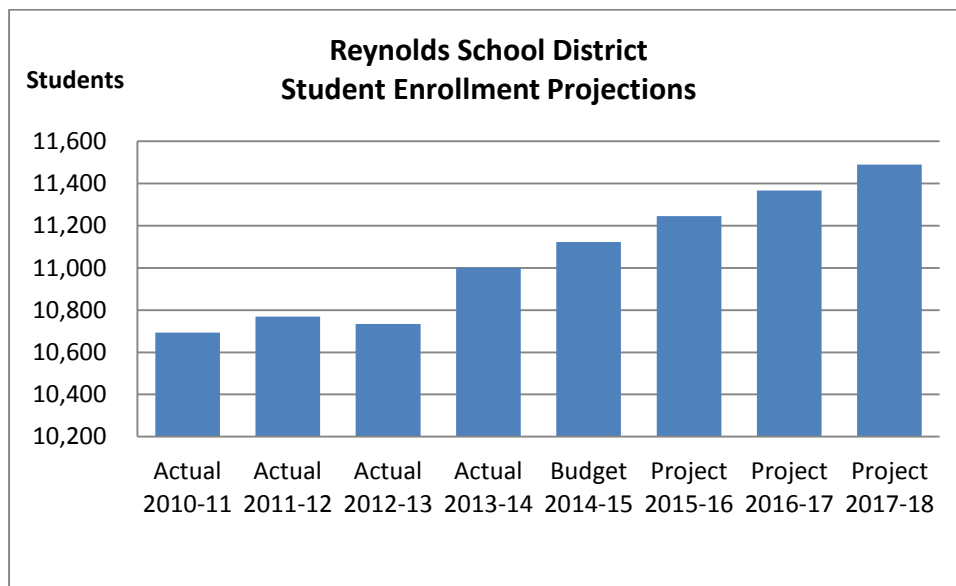
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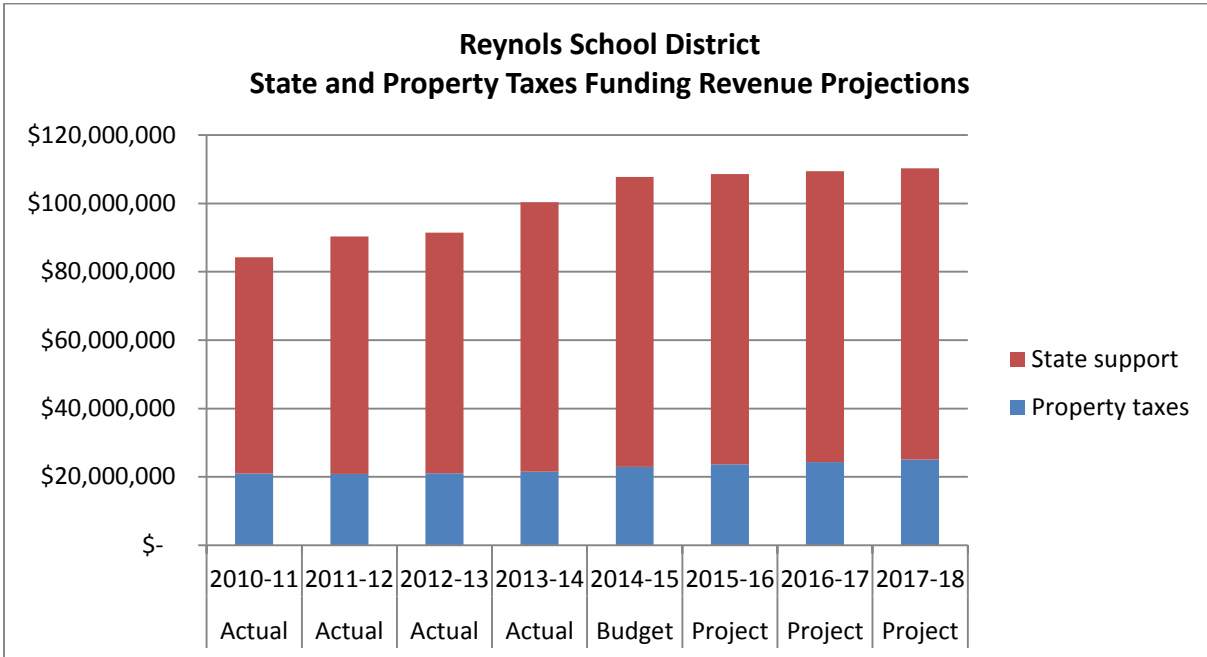
State and Property Taxes Funding Formula Revenue

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 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.

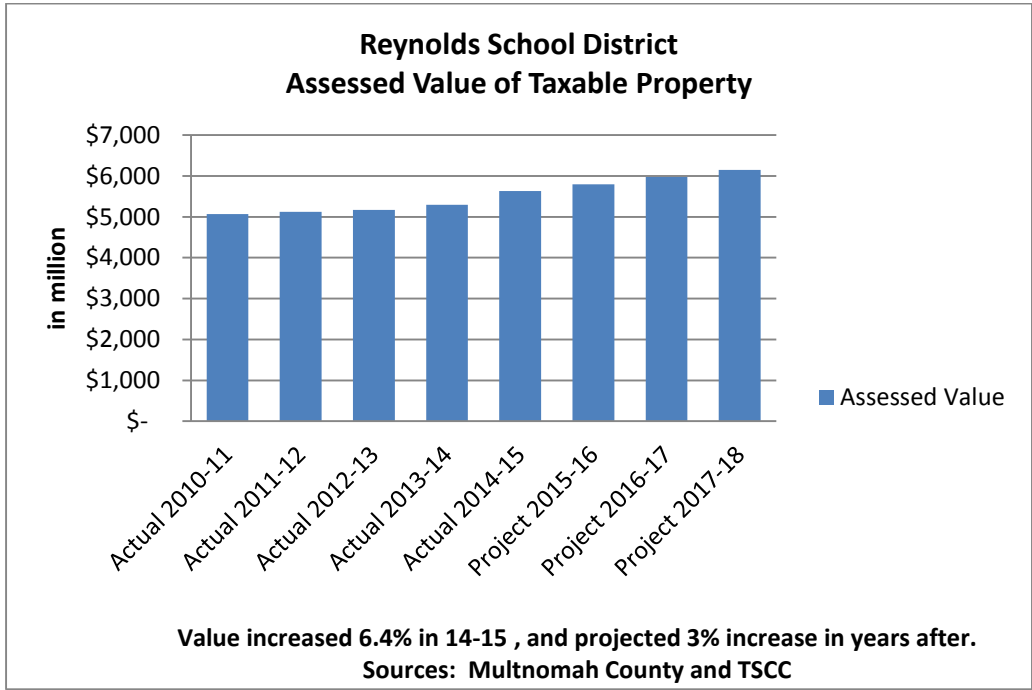


Property taxes from each school district’s permanent rate are deducted from the General Purpose Grant to determine the amount the school district will receive from the State School Fund Grant.

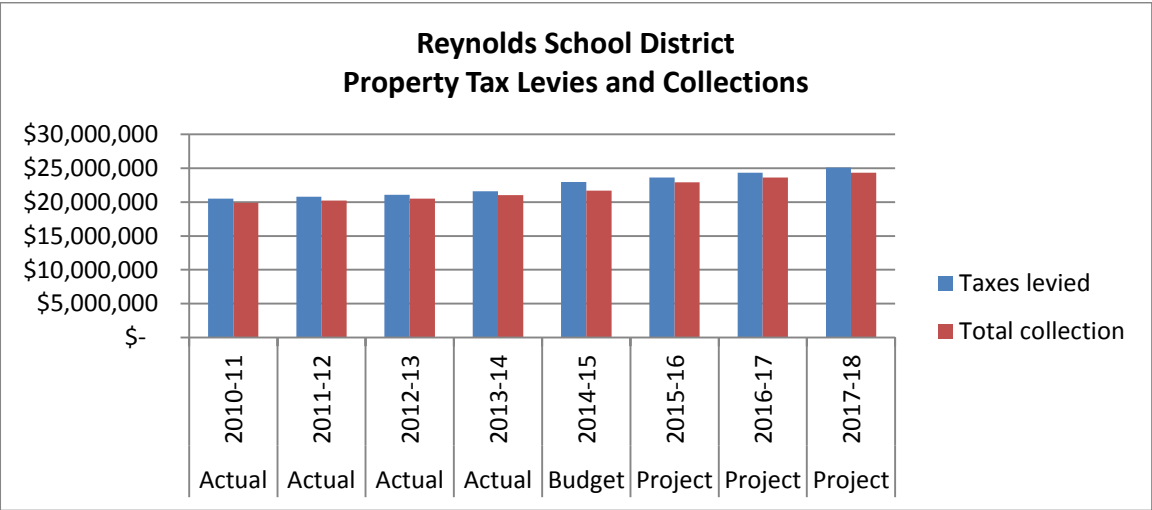


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

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



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



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

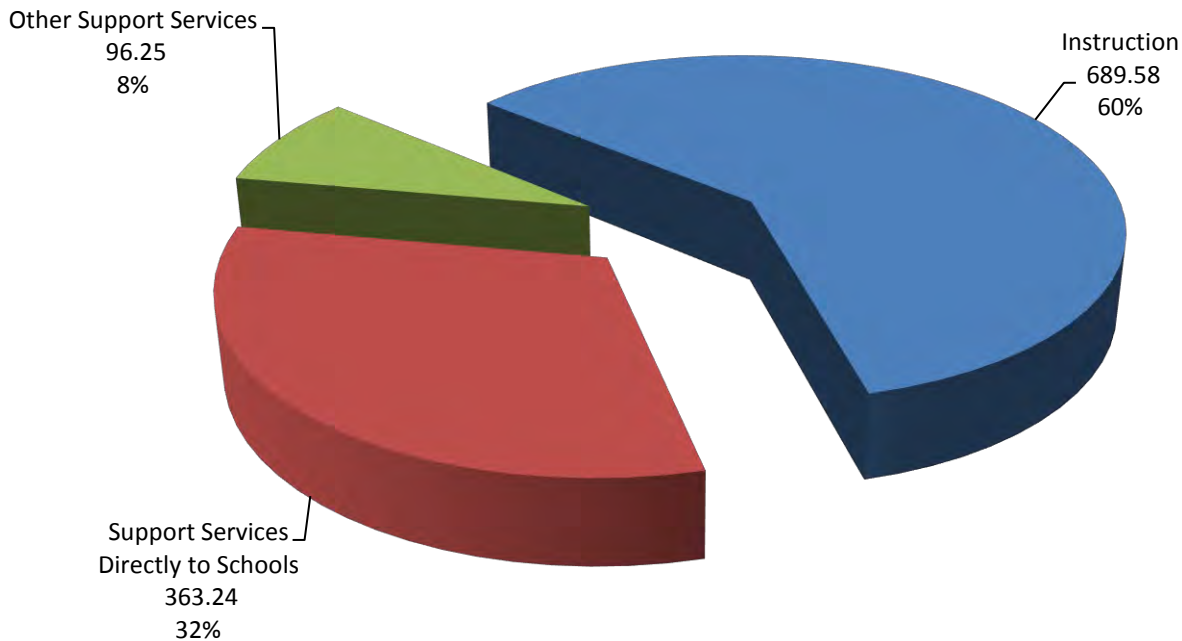
	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Licensed	590.00	594.00	618.00	616.00	687.79	671.70	583.00
Classified	450.00	453.00	371.00	369.00	547.01	555.04	539.00
Administrators/Supervisors	32.00	32.00	43.00	44.00	57.15	52.82	43.90
TOTAL	1,072.00	1,079.00	1,032.00	1,029.00	1,291.95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

Student Population	10,662	10,791	10,409	10,409	10,506	10,511	10,800
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	2010-2011	2011-2012	2012-2013	2013-2014 Working	2014-2015 Proposed	2014-2015 Approved	2014-2015 Adopted
Licensed	563.90	564.18	587.83	623.95	647.96	647.96	654.71
Classified	479.06	441.69	413.17	441.46	436.36	436.36	436.36
Administrators/Supervisors	48.20	50.00	52.00	52.00	58.00	58.00	58.00
TOTAL	1,091.16	1,055.87	1,053.00	1,117.41	1,142.32	1,142.32	1,149.07

Student Population	10,591	10,770	10,735	11,002	11,124	11,124	11,124
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**Reynolds School District
 Combined FTE by Categories - All Funds
 July 1, 2014 to June 30, 2015
 Total 1,142.32 FTE**



Description	Proposed 14-15	Approved 14-15	Adopted 14-15
Instruction	682.83	682.83	689.58
Support Services Directly to Schools	363.24	363.24	363.24
Other Support Services	96.25	96.25	96.25
Grand Totals	1,142.32	1,142.32	1,149.07

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

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

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

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

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

General Fund

Major Function	Licensed	Classified	Admin	Supervisor	JROTC	Total
Instruction	537.36	80.54	1.75	-	3.00	622.65
Support Services	65.30	273.12	47.55	5.00	-	390.97
Community Services	-	2.50	-	-	-	2.50
TOTAL	602.66	356.16	49.30	5.00	3.00	1,016.12

Federal Funds

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

State & Other Programs

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

Nutrition Services

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

	Licensed	Classified	Admin	Supervisor	JROTC	Total
GRAND TOTAL	654.71	436.36	50.00	5.00	3.00	1,149.07



Reynolds SD 7

1204 NE 201st Ave
Fairview, OR 97024 (503) 661-7200
www.reynolds.k12.or.us

SUPERINTENDENT Linda Florence

For more report card measure:
including detailed demographi
information vis
www.ode.state.or.us/go/RCMeasure:

FROM THE DISTRICT SUPERINTENDENT

Dear Parents and Community Members,

We are proud of our students academic achievements. Our district is progressing on four target areas: student achievement, fiscal responsibility, communications, and equity. We have reached a milestone of 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 adopted a 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 need your involvement in our schools. Your involvement is needed if we are going 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 by providing input and outreach to our community for the facility master plan. Provide input online at: <http://www.ohpd.net/rsdsurvey> Our facility master plan is a long-term plan to assure that our schools are safe, warm and dry. Contact us at 503.661.7200 to volunteer.

Thank you,

Superintendent | Linda Florence

DISTRICT PROFILE

ENROLLMENT	Total enrollment 2013-14	Enrollment change from previous year	Students attending 90% or more of enrolled days
Grades K - 3	4,078	+3.4%	80.1%
Grades 4 - 5	1,879	+2.3%	83.9%
Grades 6 - 8	2,572	+0.4%	77.8%
Grades 9 - 12	2,970	+4.2%	71.0%

STUDENT MOBILITY	2013-14	Previous three year average
Students transferring:		
Into district	6.6%	6.9%
Out of district	8.1%	8.5%

SELECT DEMOGRAPHICS	2013-14			
	Grades K - 3	Grades 4 - 5	Grades 6 - 8	Grades 9 - 12
English Learners	45%	45%	48%	38%
Economically disadvantaged	74%	74%	72%	61%
Students with disabilities	13%	16%	17%	16%
Number of different languages spoken	45	39	37	44

Note: a "*" is displayed when the data must be suppressed to protect

STUDENT WELLNESS POLICY

Reynolds School District offers USDA Meal programs including: breakfast; lunch; supper; snacks; fresh fruit and vegetable; summer feeding; and this year community eligibility program, which provides free breakfast and lunch to all students at twelve school sites that meet federal guidelines for serving high needs students. See <http://policy.osba.org/reynolds/E/EFA%20D1.PDF> for the district's wellness policy.

CLASS SIZE	Average class size 2012-13
Grades K - 3	25.6
Grades 4 - 5	26.3

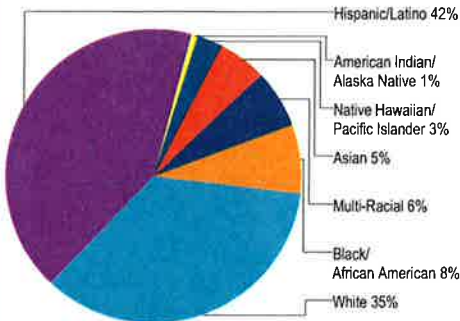
TEACHER PROFICIENCY	2013-14
Percentage of highly qualified teachers (as defined by the federal government)	96.80%

RACIAL EQUITY IN HIRING

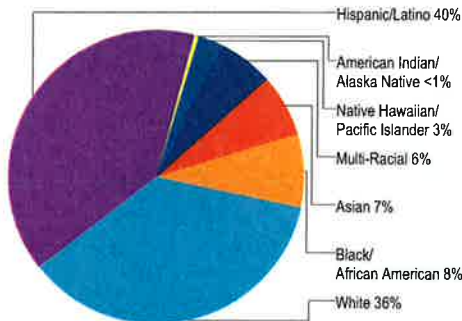
Reynolds School District is committed to eliminating the disparities in academic achievement, exclusionary discipline and hiring. We have made investments in a Director of Equity and Compliance and we have added "Equity" as an additional Target Area in our district goals and work plans. In addition to making plans to recruit and hire a more diverse work-force, we are training existing staff to be culturally responsive and to offer sheltered instruction to all students.

DISTRICT PROFILE (CONTINUED)

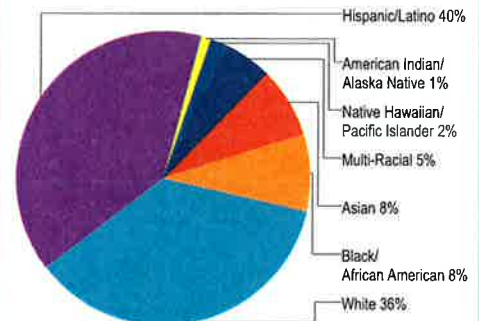
GRADES K - 3 STUDENTS



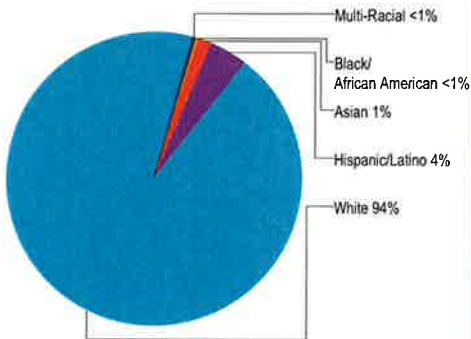
GRADES 4 - 5 STUDENTS



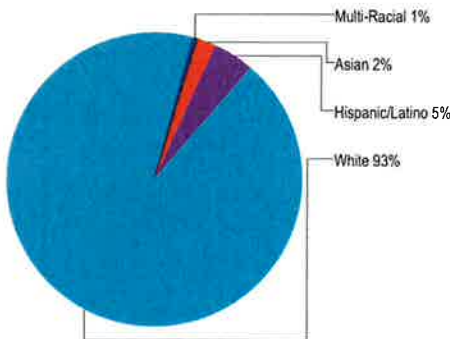
GRADES 6 - 8 STUDENTS



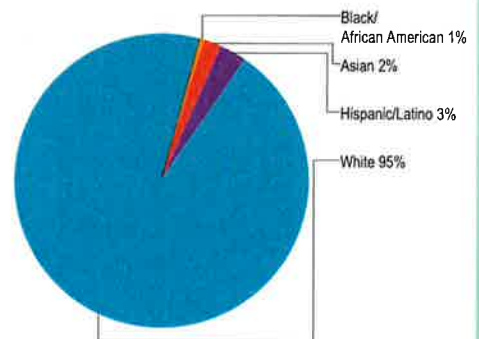
GRADES K - 3 STAFF



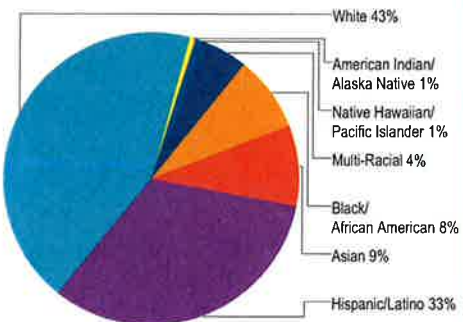
GRADES 4 - 5 STAFF



GRADES 6 - 8 STAFF



GRADES 9 - 12 STUDENTS



PER PUPIL SPENDING

	2013-14	2012-13	2011-12	2010-11	2009-10
District	\$10,619	\$9,989	\$9,258	\$9,390	\$8,606
State	\$10,256	\$9,327	\$9,366	\$9,363	\$9,275

Oregon's quality education model (QEM) suggests adequate per pupil funding should be \$12,068 in 2013-14. (Statewide average) 2013-14 data reflects budgeted not actual.

FUNDING SOURCES

District funding derived from the below sources

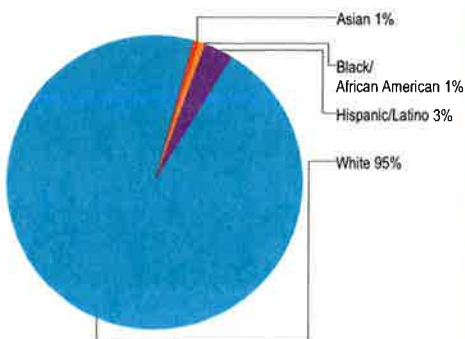
Local taxes and fees	24%
State funds	65%
Federal funds	11%

SEISMIC SAFETY RATING

For a detailed report for each school, please visit:

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

GRADES 9 - 12 STAFF



EXPULSIONS & SUSPENSIONS

	Expulsions	Suspensions
Total Students	40	990
American Indian/Alaska Native	*	16
Asian	*	17
Black/African American	*	163
Hispanic/Latino	21	419
Multi-Racial	*	64
Native Hawaiian/Pacific Islander	*	18
White	10	293
	218	

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

PROGRESS ARE STUDENTS MAKING ADEQUATE GAINS OVER TIME?

Students in the district meeting or exceeding state standards on exams

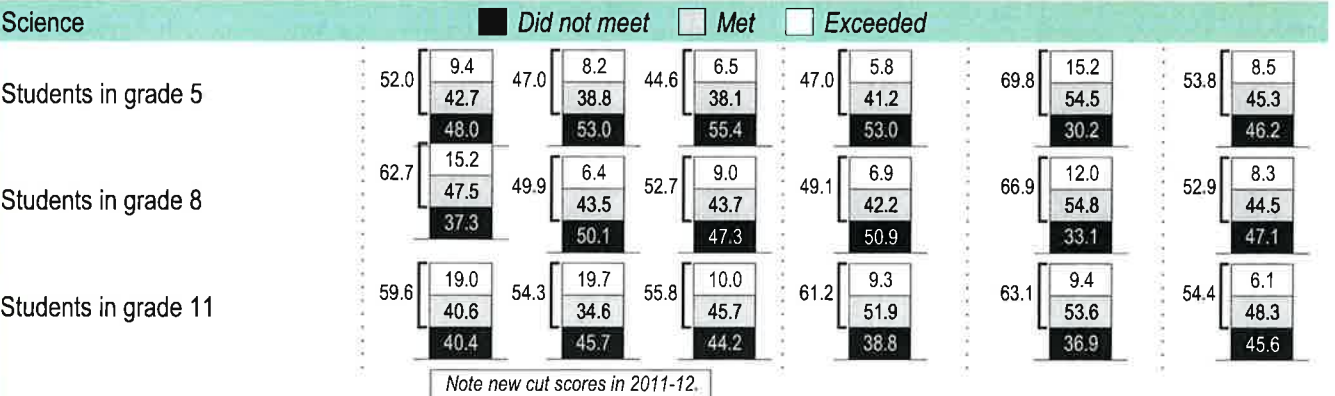
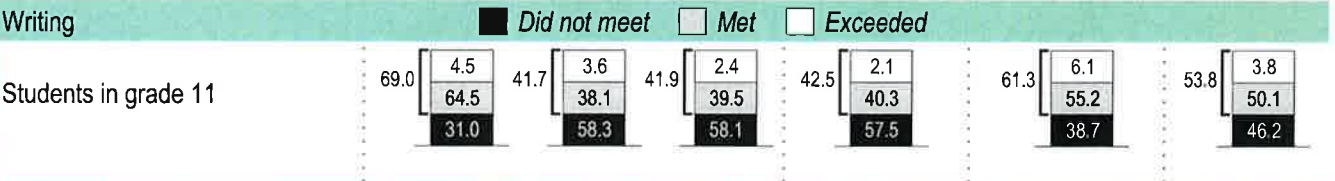
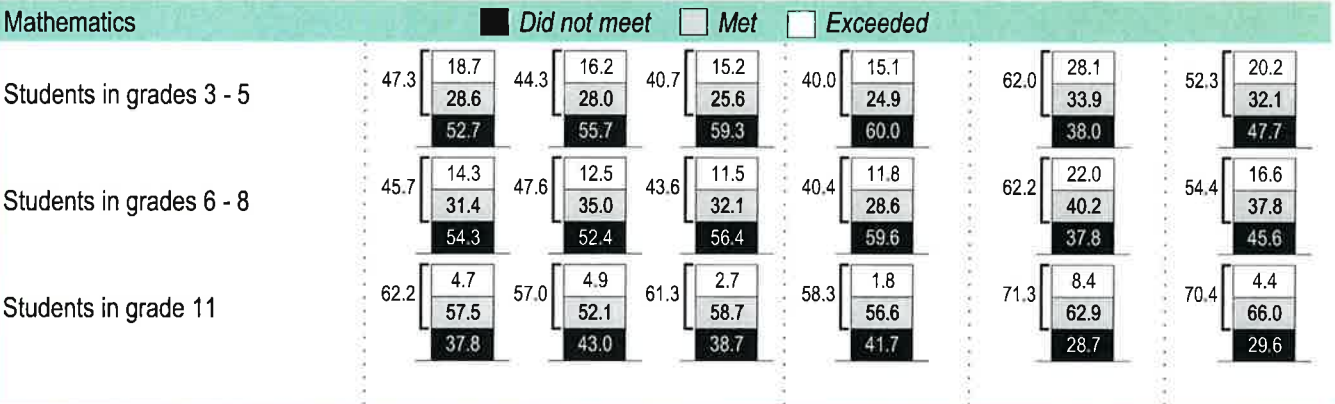
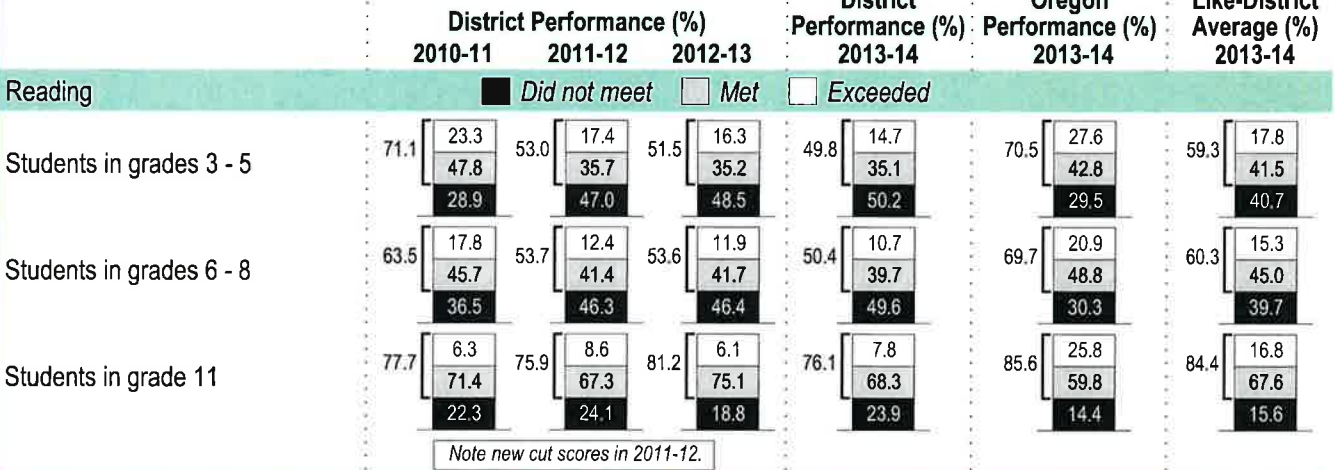
Did at least 95% of students in this district take state exams? Yes No

Participation rate criteria are in place to ensure schools test as many eligible students as possible

DISTRICT PERFORMANCE

Schools in this district participated in the Smarter Balanced field test.

Please interpret reading and mathematics assessment results with caution.



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

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

OUTCOMES WHAT ARE STUDENTS ACHIEVING IN HIGH SCHOOL?

COLLEGE AND CAREER READINESS

Students preparing for college and careers.

Freshmen on track to graduate within 4 years
Students taking SAT

District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
2010-11	2011-12	2012-13	2013-14	2013-14	2013-14
NA	NA	NA	46.7	78.5	75.8
17.8	14.9	20.0	23.1	33.3	27.3

District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
2009-10	2010-11	2011-12	2012-13	2012-13	2012-13

GRADUATION RATE

Students graduating with a regular diploma within four years of entering high school.

Overall graduation rate

57.8	47.9	57.8	54.7	68.7	70.6
------	------	------	------	------	------

COMPLETION RATE

Students receiving a regular, modified, extended, or adult high school diploma or completing a GED within five years of entering high school.

Overall completion rate

68.5	73.3	64.3	71.6	81.5	76.4
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DROPOUT RATE

Students who dropped out during the school year and did not re-enroll.

Overall dropout rate

3.6	6.3	5.9	5.4	4.0	3.5
-----	-----	-----	-----	-----	-----

Note: Dropout methodology change in 2012-13.

District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
2008-09	2009-10	2010-11	2011-12	2011-12	2011-12

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

56.1	57.1	53.5	54.6	54.7	56.2
------	------	------	------	------	------

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

STUDENT GROUP OUTCOMES

	District Performance (%)	Oregon Performance (%)	District Compared to OR Average	District Performance (%)	Oregon Performance (%)	District Compared to OR Average	District Performance (%)	Oregon Performance (%)	District Compared to OR Average		
Economically Disadvantaged				American Indian/Alaska Native			Native Hawaiian/Pacific Islander				
On Track	38.7	68.8	-30.1	On Track	*	61.4	*	On Track	37.5	69.7	-32.2
Graduation	52.3	60.4	-8.1	Graduation	75.0	51.6	+23.4	Graduation	62.5	63.6	-1.1
Completion	69.3	77.3	-8.0	Completion	62.5	67.9	-5.4	Completion	85.7	77.0	+8.7
Dropout	4.9	3.8	+1.1	Dropout	0.0	8.0	-8.0	Dropout	7.4	5.0	+2.4
English Learners				Asian			White				
On Track	39.9	70.3	-30.4	On Track	74.1	92.4	-18.3	On Track	56.2	81.1	-24.9
Graduation	42.0	58.0	-16.0	Graduation	80.4	83.8	-3.4	Graduation	57.6	71.0	-13.4
Completion	60.4	69.1	-8.7	Completion	82.4	87.8	-5.4	Completion	75.1	83.9	-8.8
Dropout	5.1	5.0	+0.1	Dropout	1.5	1.5	--	Dropout	4.9	3.5	+1.4
Students with Disabilities				Black/African American			Female				
On Track	21.8	61.4	-39.6	On Track	43.5	67.0	-23.5	On Track	50.4	82.1	-31.7
Graduation	29.5	37.2	-7.7	Graduation	54.2	57.1	-2.9	Graduation	60.3	73.2	-12.9
Completion	57.9	64.2	-6.3	Completion	51.7	71.0	-19.3	Completion	78.6	84.4	-5.8
Dropout	6.1	6.0	+0.1	Dropout	7.2	6.2	+1.0	Dropout	4.1	3.3	+0.8
Migrant				Hispanic/Latino			Male				
On Track	30.0	68.3	-38.3	On Track	30.9	69.9	-39.0	On Track	43.4	75.1	-31.7
Graduation	9.1	55.1	-46.0	Graduation	42.9	60.8	-17.9	Graduation	49.3	64.3	-15.0
Completion	55.6	69.7	-14.1	Completion	66.2	74.1	-7.9	Completion	65.4	78.9	-13.5
Dropout	10.0	4.8	+5.2	Dropout	6.8	5.2	+1.6	Dropout	6.6	4.6	+2.0
Talented and Gifted				Multi-Racial							
On Track	79.4	95.5	-16.1	On Track	43.9	79.8	-35.9	On-Track data is based on the 2013-14 school year; all other data is based on the 2012-13 school year.			
Graduation	88.5	90.5	-2.0	Graduation	57.1	67.2	-10.1				
Completion	87.5	96.4	-8.9	Completion	79.2	82.3	-3.1				
Dropout	1.7	0.5	+1.2	Dropout	5.1	4.5	+0.6				

CURRICULUM & LEARNING ENVIRONMENT

SCHOOL READINESS	Elementary Schools	Middle Schools	High Schools
	<ul style="list-style-type: none"> · Positive Behavior Intervention · Kindergarten Orientation Programs · Kindergarten Gradual Entry 	<ul style="list-style-type: none"> · Link Crew · Sixth Grade Orientation 	<ul style="list-style-type: none"> · Link Crew · Ninth Grade Counts · Peer Court · Teen Parenting Program at RLA West · PBIS Positive Behavior Intervention Program
ACADEMIC SUPPORT	Elementary Schools	Middle Schools	High Schools
	<ul style="list-style-type: none"> · Moving towards content-integrated English Language Development Program · Project GLAD training for First-Sixth Grade teachers · Summer School programs · Instructional Coaches · All Day Kindergarten 	<ul style="list-style-type: none"> · AVID Program · Homework Club · Instructional Coaches · Honors Courses 	<ul style="list-style-type: none"> · AVID Program · Freshman Access Program · Online credit recovery offered, before and after school and during summer · Dual Enrollment for college Credit · JROTC Program · Restorative Justice and Insights Class
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 Foundation at Alder Elementary School; Experience Corps at Davis, Boys and Girls Club at Salish Ponds and Margaret Scott · SUN Community School Programs at: Alder, Davis, 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 and Reynolds Middle Schools · Spanish offered as an elective World Language at H. B. Lee and Reynolds Middle Schools · Technology offered as an elective at Walt Morey Middle School · Challenge Day · Academic Clubs and Opportunities · Volleyball, Wrestling, Basketball and Track · iPads for Sixth Grade Classrooms · Technology Devices ratio is one device per two students · Partnerships with I Have A Dream Foundation at H. B. Lee and Reynolds Middle Schools 	<ul style="list-style-type: none"> · World Language Courses: Spanish, French and Japanese · Nine (9) Advanced Placement courses offered in 17 sections · 10% of students enroll in at least one honors course · 15% of students enrolled in at least one AP course · Twenty courses are offered for dual-enrollment (College Credit), 615 courses were taken · Cascade Academy Foundation offering internship programs for students · Academic Clubs, After School Program, SUN Community School at Reynolds High · Project Lead the Way (Science, Technology, Engineering Math) · Challenge Day

CURRICULUM & LEARNING ENVIRONMENT CONTINUED . . .

CAREER & TECHNICAL EDUCATION	Middle Schools		High Schools
		<ul style="list-style-type: none"> · AVID Program · Technology Classes 	<ul style="list-style-type: none"> · Robust Career Technical Education Program · Early Childhood Education · Graphics · Metals · Automotive Technology · Computer Science · Catering · Business
EXTRACURRICULAR ACTIVITIES	Elementary Schools	Middle Schools	High Schools
	<ul style="list-style-type: none"> · Community Based Youth Sports · Boys and Girls Club · Music Instruction 	<ul style="list-style-type: none"> · Leadership · AVID · Volleyball, Wrestling, Basketball and Track 	<ul style="list-style-type: none"> · OSAA Athletics and Activities · Football, Volleyball, Cross Country, Soccer, Water Polo, Basketball, Wrestling, Swimming, Baseball, Softball, Tennis, Golf, Track & Field, Cheerleading, Dance Team · Drama Program · Band, Orchestra, Jazz Band and Choir · Over 25 Student Clubs · Student Leadership · Skills USA

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

FEDERAL TITLE I DESIGNATION

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

	Priority	Focus	Model
Number of Elementary Schools	1	4	0
Number of Middle Schools	0	0	0
Number of High Schools	0	0	0

Priority Schools are high poverty schools that were ranked in the bottom 5% of Title I-A schools in the state based on Oregon's rating formula. These schools generally have overall very low achievement and limited growth over time. Additional supports and interventions to make improvements are needed.

Focus Schools are high poverty schools that were ranked in the bottom 5% -15% of Title I-A schools in the state with a significant achievement gap based on Oregon's rating formula. These schools need additional support in closing the achievement gap among historically underserved student populations.

Model Schools are high poverty schools that were ranked in the top 5% of Title I-A schools in the state based on Oregon's rating formula. These schools serve as models of successful student outcomes.



Budget Terminology

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Bond: Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the security. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating

governing body for adoption, and sometimes it designates the plan finally approved by that body.

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

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

Budget Message: Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the Superintendent of the school district. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

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

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

Capital Budget: A plan of proposed capital outlays and the means of financing them.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

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

Capital Program: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

Cash: Cash includes currency on hand and demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts that have the general characteristics of demand deposit accounts.

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

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

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

Comprehensive Annual Financial Report (CAFR): Financial report that contains, at a minimum, three sections: (1) introductory, (2) financial, and (3) statistical, and whose financial section provides information on each individual fund and component unit.

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

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

Cost: The amount of money or other consideration exchanged for goods or services.

Cost Accounting: The method of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Current: As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually suggests items likely to be used up or converted into cash within one year.

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

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Deficit: The excess of the liabilities of a fund over its assets. The excess of expenditures over revenues during an accounting period. In the case of proprietary funds, the excess of expenses over revenues during an accounting period. Oregon school districts may not carry deficits in any fund.

Depreciation: (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Double Entry: A system of bookkeeping requiring that for every entry made to the debit side of an account or accounts, an entry or entries be made for an equal amount to the credit side of another account or accounts.

Encumbrances: Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if underperformed contracts in process are completed.

Entity: (1) The basic unit upon which accounting and/or financial reporting activities focus. The basic government legal and accounting entity is the individual fund and account group. (2) The combination of funds and account groups that constitutes the reporting entity for financial reporting purposes and alone may issue CAFRs and GPFS.

Equity Accounts: Those accounts presenting the difference between assets and liabilities of the fund.

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

Financial Audit: An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

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

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

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

Fixtures: Attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building; all others are classified as equipment.

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

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

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

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

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

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

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

General Obligation Bonds: Bonds backed by the full faith and credit of government.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

Generally Accepted Auditing Standards (GAAS): Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of field work and standards of reporting. The Auditing Standards Board of the AICPA publishes SAS to comment and expands upon these basic standards. These SAS, together with the 10 basic standards, constitutes GAAS. These GAAS set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performance.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

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

Gross Bonded Debt: The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Internal Auditing: An independent appraisal of the diverse operations and controls within a government entity to determine whether acceptable policies and procedures are followed, established standards are met, resources are used efficiently and economically, and the organization's objectives are being achieved. The term covers all forms of appraisal of activities undertaken by auditors working for and within an organization.

Internal Control Structure: Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

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

Inventory: (1) A detailed list showing quantities, 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.

STATE SCHOOL FUND GRANT

2014-2015

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

Multnomah County, Reynolds SD 7

District ID: 2182

2014-2015 Local Revenue

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

2014-2015 Experience Adjustment

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

2014-2015 Transportation Grant

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

2014-2015 Extended ADMw

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

2014-2015 General Purpose Grant

(Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio
 (14,860.28 x [\$4500 + (\$25 x -0.36)]) X 1.525753508270 = \$101,825,022

2014-2015 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = \$101,825,022 + \$5,792,812 = \$107,617,834

2014-2015 State School Fund Grant

Total Formula Revenue - Local Revenue
 = \$107,617,834 - \$23,936,855 = **\$83,680,979**

General Purpose Grant per Extended ADMw= \$6,852
 Total Formula Revenue per Extended ADMw= \$7,242
 Charter Schools Rate(ORS 338.155)= \$6,855

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

Summary of PERS Employer Contribution Rates

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

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

**Multnomah Education Service District
DRAFT 2014-15 District Service Plan**

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

Sub Services District Costs

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

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

	A	B	C	D	E	F	G	H	J	K	L
1	DRAFT :										
2	Unit Cost Template										
3	2014-15 Services Selected										
4	2014-15 Contract Services										
5	2014-15 Available Service Plan Revenue:										
6	2014-15 Service Plan Revenue										
7	Resolution "carryforward" for 2013-14 is shown at the current value from ODE Prior Period Adjustment			\$32,157,137							
8				\$825,018							
9				\$0							
10	Total Service Plan Revenue:			\$32,982,155							
11	Department of Instructional Services										
12	Cost based on Prelim. Selections										
13	Alpha School 227/247										
14	227 1.0x Slot Cost	1 Student			6,908	5		34,540	6,908	51	352,308
15	227 1.5x Slot Cost	1 Student			10,361	0		-	10,361	5	51,805
16	227 2.0x Slot Cost	1 Student			13,815	1		13,815	13,815	9	124,335
17	Alpha Middle School (East County Turnaround) 227/247										
18	227 1.0x Slot Cost	1 Student			6,908	4		27,632	6,908	19	131,252
19	227 1.5x Slot Cost	1 Student			10,361	0		-	10,361	5	51,805
20	227 2.0x Slot Cost	1 Student			13,815	0		-	13,815	1	13,815
21	Curriculum Services 305										
22	305 Classroom Law (1-305-2211-0319)	All or None			26,072	0		26,072	26,072	0	0
23	305 Support Services (1-305-2210-0111)	FTE			17,270	0.2		20,000	17,270	0	0
24	305 Positive Behavior Support (1-305-2110-0319)	All or None			-	0		-	-	0	0
25	Incarcerated Youth Program 203										
26	203 Service	All or None			261,958			261,958	261,958	0	0
27	Helensview (Services for Pregnant and Parenting Students) 209/242/251										
28	Phoenix (Pregnant & Parenting Students) = 2X slot	1 Student			14,374	32		459,968	14,374	1	14,374
29	R.I.S.E./Trellis: 1.0x Slot Cost	1 Student			7,187	1		7,187	7,187	1	7,187
30	R.I.S.E./Trellis: 1.5x Slot Cost	1 Student			10,781	0		-	10,781	0	0
31	R.I.S.E./Trellis: 2.0x Slot Cost	1 Student			14,374	4		57,496	14,374	0	0
32	Non-English Speaking Students 301										
33	Arata Creek Social/Emotional Skills 517/564										
34	517 Service	1 Student			40,194	29		1,165,626	40,194	4	160,776
35	Turnaround School (Helensview) 213/255										
36	213 1.0x Slot Cost	1 Student			7,187	78		560,586	7,187	0	0
37	213 1.5x Slot Cost	1 Student			10,781	0		-	10,781	0	0
38	213 2.0x Slot Cost	1 Student			14,374	12		172,488	14,374	0	0

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

2014-15 Unit Cost Template	A	B	C	D	E	2014-15 Services Selected		2014-15 Contract Services		L	
						Unit	Unit Cost	Units Selected	Total Cost		Unit Cost
38	Outdoor School 651/655/669										
39	Full Outdoor School				1 Student	\$	360	46	\$ 16,560	\$ 360	\$ -
40	Field Science Experience				1 Student	\$	215	1668	\$ 358,620	\$ 215	\$ 3,822
41	\$60/student) ***Note this credit will be adjusted to actual once actual attendance is				1 Student	\$	(63)	1714	\$ (107,982)	\$ (60)	\$ 3,822
42	Oregon Trail Overnight				1 Student	\$	105	72	\$ 7,560	\$ 105	\$ -
43	Attendance/Counseling Service 215										
44	215 Service				All or None	\$	-		\$ -		
45											
46											
47											
Department of Special Education Services											
48	Early Childhood Evaluation Services 531										
49	531 Early Childhood Evaluations				All or None	\$	500,680		\$ -		
50	Functional Living Skills										
51	Functional Living Skills				1 Student	\$	63,604	42	\$ 2,671,368	\$ 63,604	\$ 254,416
52	Alt. Behavior Placements				1 Student	\$	100,127	33	\$ 3,304,191	\$ 100,127	\$ 801,016
53	Alt. Behavior Adjustments										
54	Arata Behavioral Health				1 Student	\$	46,063	7	\$ 322,441	\$ 46,063	\$ -
55	Related Services 507/561										
56	Occupational Therapist				1 FTE	\$	113,642	0.3	\$ 34,093	\$ 113,642	\$ -
57	Physical Therapist				1 FTE	\$	112,446	0.1	\$ 11,245	\$ 112,446	\$ -
58	Psychological Services				1 FTE	\$	118,620	0.7	\$ 83,034	\$ 118,620	\$ -
59	Itinerant Behavioral Educational Assistant				1 FTE	\$	55,819	2	\$ 111,638	\$ 55,819	\$ 111,638
60	Aug. Communication/Assistive Tech. Specialist				1 FTE	\$	115,154	0.4	\$ 46,062	\$ 115,154	\$ -
61	Speech & Language Therapist				1 FTE	\$	89,866	1.3	\$ 116,826	\$ 89,866	\$ -
62											
63											
Department of Health & Social Services											
64											
65	719 Hearing				All or None	\$	152,529		\$ 152,529	\$ 152,529	\$ 0
66	720 Immunization				All or None	\$	154,400		\$ 154,400	\$ 154,400	\$ 0
67	724 School Nursing Services/Special Needs				All or None	\$	368,642		\$ 368,642	\$ 368,642	\$ 0
68	722 School Nursing Services/Registered Nurse (190 day/FTE)				1 FTE (190 day)	\$	99,975		\$ 5,261,184	\$ 99,975	\$ -
69	723 School Nursing Services/Health Assistant				Per Hour	\$			\$ -	\$ -	\$ -
70											

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q			
	DRAFT :																			
	Unit Cost Comparison																			
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15									
	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	% Change		
1	2014-15 Available Service Plan Revenue:																			
2	\$32,157,137																			
3	2014-15 Service Plan Revenue																			
4	\$625,018																			
5	Resolution "carryforward" for 2013-14 is shown at the current value from the DSP																			
6	\$0																			
7	ODE Prior Period Adjustment																			
8																				
9																				
10	Total Service Plan Revenue:																			
11	\$32,982,155																			
Department of Instructional Services																				
12	Alpha School (1-227 / 2-247)																			
13	227 1.0x Slot Cost	\$ 6,088	\$ 6,688	\$ 6,989	\$ 7,489	\$ 8,722	\$ 11,190	\$ 11,650	\$ 6,400	\$ 6,400	\$ 7,360	\$ 6,400	\$ 6,400	\$ 7,360	\$ 6,400	\$ 6,400	\$ 7,360	\$ 6,400	-6.14%	
14	227 1.5x Slot Cost								\$ 9,600	\$ 9,600	\$ 11,040	\$ 9,600	\$ 9,600	\$ 11,040	\$ 9,600	\$ 9,600	\$ 11,040	\$ 9,600	-6.15%	
15	227 2.0x Slot Cost								\$ 12,800	\$ 12,800	\$ 14,720	\$ 12,800	\$ 12,800	\$ 14,720	\$ 12,800	\$ 12,800	\$ 14,720	\$ 12,800	-6.15%	
16	Alpha Middle School (East County Turnaround) (1-227 / 2-247)																			
17	227 1.0x Slot Cost	\$ 6,088	\$ 6,688	\$ 6,989	\$ 7,489	\$ 8,722	\$ 11,190	\$ 11,650	\$ 6,400	\$ 6,400	\$ 7,360	\$ 6,400	\$ 6,400	\$ 7,360	\$ 6,400	\$ 6,400	\$ 7,360	\$ 6,400	-6.14%	
18	227 1.5x Slot Cost								\$ 9,600	\$ 9,600	\$ 11,040	\$ 9,600	\$ 9,600	\$ 11,040	\$ 9,600	\$ 9,600	\$ 11,040	\$ 9,600	-6.15%	
19	227 2.0x Slot Cost								\$ 12,800	\$ 12,800	\$ 14,720	\$ 12,800	\$ 12,800	\$ 14,720	\$ 12,800	\$ 12,800	\$ 14,720	\$ 12,800	-6.15%	
20	Curriculum Services 305																			
21	305 Classroom Law (1-305-2211-0319)	\$ 32,957	\$ 32,957	\$ 32,957	\$ 32,957	\$ 32,957	\$ 32,960	\$ 32,960	\$ 32,960	\$ 32,960	\$ 26,072	\$ 26,072	\$ 26,072	\$ 26,072	\$ 26,072	\$ 26,072	\$ 26,072	\$ 26,072	0.00%	
22	305 Support Services (1-305-2210-0111)	\$ 12,680	\$ 12,680	\$ 12,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	-13.65%	
23	305 Positive Behavior Support (1-305-2110-0319)								\$ 16,459	\$ 16,459	\$ 5,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Incarcerated Youth Program 203																				
24	203 Service	\$ 143,772	\$ 129,946	\$ 137,757	\$ 269,700	\$ 223,278	\$ 240,945	\$ 243,772	\$ 250,000	\$ 250,000	\$ 253,844	\$ 253,844	\$ 253,844	\$ 253,844	\$ 253,844	\$ 253,844	\$ 253,844	\$ 253,844	\$ 253,844	3.20%
Helensview (Pregnant and Parenting Students) (1-209 / 1&2-242 / 2-251)																				
25	Phoenix (Pregnant & Parenting Students) = 2X slot	\$ 8,596	\$ 9,099	\$ 9,686	\$ 10,380	\$ 12,224	\$ 15,140	\$ 15,150	\$ 15,198	\$ 15,198	\$ 16,836	\$ 16,836	\$ 16,836	\$ 16,836	\$ 16,836	\$ 16,836	\$ 16,836	\$ 16,836	\$ 16,836	-14.62%
26	R.I.S.E./Trellis: 1.0x Slot Cost								\$ 6,400	\$ 6,400	\$ 7,647	\$ 6,400	\$ 6,400	\$ 7,647	\$ 6,400	\$ 6,400	\$ 7,647	\$ 6,400	-6.02%	
27	R.I.S.E./Trellis: 1.5x Slot Cost								\$ 9,600	\$ 9,600	\$ 11,471	\$ 9,600	\$ 9,600	\$ 11,471	\$ 9,600	\$ 9,600	\$ 11,471	\$ 9,600	-6.02%	
28	R.I.S.E./Trellis: 2.0x Slot Cost								\$ 12,800	\$ 12,800	\$ 15,294	\$ 12,800	\$ 12,800	\$ 15,294	\$ 12,800	\$ 12,800	\$ 15,294	\$ 12,800	-6.02%	
Non-English Speaking Students 301																				
29	301 Arata Creek Social/Emotional Skills (1-317 / 2-564)	\$ 21,017	\$ 24,004	\$ 24,597	\$ 26,488	\$ 28,335	\$ 31,233	\$ 32,190	\$ 32,190	\$ 32,190	\$ 34,880	\$ 34,880	\$ 34,880	\$ 34,880	\$ 34,880	\$ 34,880	\$ 34,880	\$ 34,880	\$ 34,880	15.24%
Turnaround School (Helensview) (1-213 / 2-255)																				
30	213 1.0x Slot Cost								\$ 6,400	\$ 6,400	\$ 7,647	\$ 6,400	\$ 6,400	\$ 7,647	\$ 6,400	\$ 6,400	\$ 7,647	\$ 6,400	-6.02%	
31	213 1.5x Slot Cost								\$ 9,600	\$ 9,600	\$ 11,471	\$ 9,600	\$ 9,600	\$ 11,471	\$ 9,600	\$ 9,600	\$ 11,471	\$ 9,600	-6.02%	
32	213 2.0x Slot Cost								\$ 12,800	\$ 12,800	\$ 15,294	\$ 12,800	\$ 12,800	\$ 15,294	\$ 12,800	\$ 12,800	\$ 15,294	\$ 12,800	-6.02%	
Outdoor School (651 / 655 / 668 / 669)																				
33	651 Full Outdoor School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360	-5.26%	
34	651 Field Science Experience	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	0.00%	
35	651 Student **Note this credit will be adjusted to actual once actual attendance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60)	\$ (60)	\$ (60)	\$ (60)	\$ (60)	\$ (60)	\$ (60)	\$ (60)	-4.76%	
36	651 Oregon Trail Overnight	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	5.00%	
Attendance/Counseling Service 215																				
37	215 Service	\$ 20,350	\$ 20,350	\$ 27,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Department of Special Education Services																				
38	Early Childhood Evaluation Services 531																			
39	531 Early Childhood Evaluations	\$ 730,951	\$ 772,092	\$ 865,150	\$ 637,885	\$ 672,834	\$ 710,842	\$ 948,986	\$ 973,713	\$ 1,000,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Functional Living Skills																				
40	Functional Living Skills	\$ 21,486	\$ 23,034	\$ 23,790	\$ 27,058	\$ 29,768	\$ 40,049	\$ 42,663	\$ 43,374	\$ 52,378	\$ 56,385	\$ 56,385	\$ 56,385	\$ 56,385	\$ 56,385	\$ 56,385	\$ 56,385	\$ 56,385	\$ 56,385	12.80%
41	Alt. Behavior Placements	\$ 53,833	\$ 57,133	\$ 56,517	\$ 59,004	\$ 61,829	\$ 75,116	\$ 70,932	\$ 71,502	\$ 87,105	\$ 93,019	\$ 93,019	\$ 93,019	\$ 93,019	\$ 93,019	\$ 93,019	\$ 93,019	\$ 93,019	\$ 93,019	7.64%
42	Arata Behavioral Health	\$ 22,017	\$ 23,298	\$ 24,829	\$ 27,049	\$ 29,726	\$ 42,159	\$ 42,812	\$ 40,134	\$ 47,782	\$ 41,089	\$ 41,089	\$ 41,089	\$ 41,089	\$ 41,089	\$ 41,089	\$ 41,089	\$ 41,089	\$ 41,089	12.11%
Related Services 507/551																				
43	Occupational Therapist	\$ 71,350	\$ 72,695	\$ 79,815	\$ 93,446	\$ 99,290	\$ 106,260	\$ 103,760	\$ 103,314	\$ 109,513	\$ 111,628	\$ 111,628	\$ 111,628	\$ 111,628	\$ 111,628	\$ 111,628	\$ 111,628	\$ 111,628	\$ 111,628	1.80%
44	Physical Therapist	\$ 71,350	\$ 72,695	\$ 79,815	\$ 93,446	\$ 99,290	\$ 106,260	\$ 103,760	\$ 103,314	\$ 109,513	\$ 111,628	\$ 111,628	\$ 111,628	\$ 111,628	\$ 111,628	\$ 111,628	\$ 111,628	\$ 111,628	\$ 111,628	0.73%
45	Psychological Services	\$ 73,022	\$ 77,694	\$ 83,849	\$ 86,892	\$ 90,276	\$ 94,137	\$ 99,904	\$ 99,871	\$ 100,562	\$ 107,820	\$ 107,820	\$ 107,820	\$ 107,820	\$ 107,820	\$ 107,820	\$ 107,820	\$ 107,820	\$ 107,820	10.02%
46	Instructional Behavior Specialist	\$ 71,763	\$ 76,886	\$ 81,893	\$ 86,049	\$ 91,212	\$ 91,212	\$ 94,293	\$ 95,707	\$ 95,707	\$ 95,707	\$ 95,707	\$ 95,707	\$ 95,707	\$ 95,707	\$ 95,707	\$ 95,707	\$ 95,707	\$ 95,707	17.54%
47	Itinerant Behavioral/Educational Assistant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,299	\$ 40,299	\$ 40,299	\$ 40,299	\$ 40,299	\$ 40,299	\$ 40,299	\$ 40,299	\$ 40,299	17.54%
48	Aug. Communication/Assistive Tech. Specialist	\$ 74,515	\$ 81,544	\$ 87,796	\$ 91,405	\$ 98,270	\$ 105,363	\$ 107,407	\$ 108,133	\$ 109,214	\$ 115,154	\$ 115,154	\$ 115,154	\$ 115,154	\$ 115,154	\$ 115,154	\$ 115,154	\$ 115,154	\$ 115,154	0.00%
49	Speech & Language Therapist	\$ 74,515	\$ 81,544	\$ 86,655	\$ 89,756	\$ 91,929	\$ 98,548	\$ 98,589	\$ 95,120	\$ 96,071	\$ 100,134	\$ 100,134	\$ 100,134	\$ 100,134	\$ 100,134	\$ 100,134	\$ 100,134	\$ 100,134	\$ 100,134	-10.25%

Department of Special Education Services

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

A	B	C	D	E	F	H	I	J	K	Q	R	S	V	W
DRAFT :														
Reynolds School District														
2014-15 Available Service Plan Revenue:														
5	2014-15 Service Plan Revenue		\$4,231,653											
6	Resolution "carryforward" for 2013-14 is shown at the current value from the DSP as of 3/11/14		\$63,428											
7	ODE Prior Period Adjustment		\$0											
8														
9														
10	Total Service Plan Revenue:		\$4,295,081											
Legend: Resolution Program Service Component														
Department of Instructional Services														
2013 - 14 Services														
2014 - 15 Services Selected														
2014-15 Contracted Services														
	Use	Total Cost	Unit	Unit Cost	Units Selected	Total Cost	Unit Cost	Units Selected	Total Cost	Unit Cost	Units Selected	Total Cost	Unit Cost	Units Selected
11														
12	Alpha School 227/247													
13	227 1.0x Slot Cost	0	1 Student	6,908	0	0	6,908	0	0	6,908	0	0	6,908	0
14	227 1.5x Slot Cost	0	1 Student	10,361	0	0	10,361	0	0	10,361	0	0	10,361	0
15	227 2.0x Slot Cost	0	1 Student	13,815	0	0	13,815	0	0	13,815	0	0	13,815	0
16	Alpha Middle School (East County Turnaround) 227/247													
	227 1.0x Slot Cost	0	1 Student	6,908	0	0	6,908	0	0	6,908	0	0	6,908	0
	227 1.5x Slot Cost	0	1 Student	10,361	0	0	10,361	0	0	10,361	0	0	10,361	0
	227 2.0x Slot Cost	0	1 Student	13,815	0	0	13,815	0	0	13,815	0	0	13,815	0
	Curriculum Services 305													
	305 Classroom Law (1-305-2211-0319)	0	All or None	26,072	None	0	26,072	0	0	26,072	0	0	26,072	0
	305 Support Services (1-305-2210-0111)	0	FTE	17,270	0	0	17,270	0	0	17,270	0	0	17,270	0
	305 Positive Behavior Support (1-305-2110-0319)	0	All or None	0	None	0	0	0	0	0	0	0	0	0
	Incarcerated Youth Program 203													
	203 Service	0	All or None	261,958	None	0	261,958	0	0	261,958	0	0	261,958	0
	Helensview (Services for Pregnant and Parenting Students) 209/242/251													
	Phoenix (Pregnant & Parenting Students) = 2X slot	0	1 Student	14,374	0	0	14,374	0	0	14,374	0	0	14,374	0
	R.I.S.E./Trellis: 1.0x Slot Cost	0	1 Student	7,187	0	0	7,187	0	0	7,187	0	0	7,187	0
	R.I.S.E./Trellis: 1.5x Slot Cost	0	1 Student	10,781	0	0	10,781	0	0	10,781	0	0	10,781	0
	R.I.S.E./Trellis: 2.0x Slot Cost	0	1 Student	14,374	0	0	14,374	0	0	14,374	0	0	14,374	0
30	Non-English Speaking Students 301													
31	Arata Creek Social/Emotional Skills 517/564													
32	517 Service	7.0	1 Student	40,194	9	361,746	40,194	9	361,746	40,194	9	361,746	40,194	9
33	Turnaround School (Helensview) 213/255													
34	213 1.0x Slot Cost	0	1 Student	7,187	0	0	7,187	0	0	7,187	0	0	7,187	0
35	213 1.5x Slot Cost	0	1 Student	10,781	0	0	10,781	0	0	10,781	0	0	10,781	0
36	213 2.0x Slot Cost	0	1 Student	14,374	0	0	14,374	0	0	14,374	0	0	14,374	0
37	Outdoor School 651/655/669													
38	Full Outdoor School	0	1 Student	360	0	0	360	0	0	360	0	0	360	0
39	Field Science Experience	0	1 Student	215	0	0	215	0	0	215	0	0	215	0
40	(Credit = \$60/student) ***Note this credit will be adjusted to actual once Oregon Trail Overnight	0	1 Student	-63	0	0	-63	0	0	-63	0	0	-63	0
41	Attendance/Counseling Service 215	0	1 Student	105	0	0	105	0	0	105	0	0	105	0
42														
43	215 Service	0	All or None	0	None	0	0	0	0	0	0	0	0	0
44														

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

A	B	C	D	E		F	H	I		J	K	Q		R	S		V	W	
				2013 - 14 Services Use	2013 - 14 Services Total Cost			2014 - 15 Services Unit Cost	2014 - 15 Services Units Selected			2014-15 Contracted Services Unit Cost	2014-15 Contracted Services Units Selected		Total Cost	Total District Cost			
Reynolds School District																			
Department of Special Education Services																			
45																			
46																			
47	Early Childhood Evaluation Services 531								133,081	None	0	133,081							
48	531 Early Childhood Evaluations			None			All or None				0						All	0	
49	Functional Living Skills																		
50	Functional Living Skills			14.0	789,390		1 Student		63,604	6	381,624						6.0	381,624	
51	Alt. Behavior Placements			8.0	744,152		1 Student		100,127	7	700,889						7.0	700,889	
52	Alt. Behavior Adjustments										0								
53	Arata Behavioral Health			1.0	41,089		1 Student		46,063	2	92,126						2.0	92,126	
54	Related Services 507/561																		
55	Occupational Therapist			-	0		1 FTE		113,642	0	0						-	0	
56	Physical Therapist			-	0		1 FTE		112,446	0	0						-	0	
	Psychological Services			-	0		1 FTE		118,620	0	0						-	0	
	Instructional Behavior Specialist			-	0		1 FTE		0	0	0						-	0	
	Itinerant Behavioral Educational Assistant*			-	0		1 FTE		55,819	0	0						-	0	
	Aug. Communication/Assistive Tech. Specialist			-	0		1 FTE		115,154	0	0						-	0	
	Speech & Language Therapist			-	0		1 FTE		89,866	0	0						-	0	
Department of Health & Social Services																			
719	Heating			All	21,000		All or None		20,299	All	20,299							All	20,299
720	Immunization			All	19,915		All or None		20,548	All	20,548							All	20,548
724	School Nursing Services/Special Needs			All	51,657		All or None		49,302	All	49,302							All	49,302
722	School Nursing Services/Registered Nurse (190 day/FTE)			4.0	376,569		1 FTE (190 day)		99,975	4	399,900							4.0	399,900
723	School Nursing Services/Health Assistant			-	0		Per Hour		-	0	0							-	0
70																			
Department of Technology Services																			
72	Business Applications - Corbett Only			None	0		All or None		0	None	0							All	0
73	Network/Internet Services			All	294,833		All or None		308,147	All	308,147							All	308,147
74	Internet - Portland Public Schools Only																		
75	Student Applications																		
76	Level 1 : SISNet Only			None	0		All or None (ADM/w)		7.75	None	0							All	0
77	Level 2 : Level 1 + User Application Support (District)			All	236,721		All or None (ADM/w)		13.25	All	196,899							All	196,899
78	Data Warehouse/Dashboard - Basic Service			All	50,986		All or None (ADM/w)		2.49		0							All	0
79	Data Warehouse - Tools and Training			All			All or None (ADM/w)		1.81		0							All	0
80																			
Other Departments																			
81																			
82	Administrative Support & District-Wide Services																		
83	Curriculum Services - School Improvement w/ .5 Math Specialist			All	48,205		All		46,910	None	0							All	0
84	OR Curriculum Services - School Improvement w/ 1.0 Math Specialist			All	4,446		All		54,907	All	54,907							All	54,907
85	Home School Notification			All	4,446		All		4,645	All	4,645							All	4,645
86	Inter-District Delivery System (Pony)			All	4,742		All		4,907	All	4,907							All	4,907
87	School Closure Network			All	370		All		371	All	371							All	371
88	Sub-Teacher Calling/Registration - CTA Sub System			All	51,509		All or None		39,166	All	39,166							All	39,166

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

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

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

A	B	C	D	E		F		H		I		J		K		Q		R		S		V		W																												
				2013 - 14 Services		2014 - 15 Services Selected		Unit	Unit Cost	Units Selected	Total Cost	Unit	Unit Cost	Units Selected	Total Cost	Unit Cost	Units Selected	Total Cost	Unit Cost	Units Selected	Total Cost	District Units	Total District Cost																													
2	Transits, Shared Services & Other																																																			
3	Reynolds School District																																																			
4	Transits																																																			
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1	ESD Direct Support - District MOE Summary																																																			
2	2013-2014 Estimate																																																			
3	2012-2013 Actuals																																																			
4	2011-2012 Actuals																																																			
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Facility Master Plan (FMP) Process Overview



Reynolds School District selected OH Planning and Design, a local architecture firm, to lead and coordinate a comprehensive facility master planning process. Over the past 18 months, the committee has met regularly to work on a facility master plan. The committee has made a number of recommendations.

Community Input is needed now! After the community input process is completed the Reynolds School Board will be asked to adopt the master plan.

Why a Master Plan?

Our vision is that every child is prepared for a world yet to be imagined. Having a solid master plan for our facilities assures that our investments are well-managed and are able to support our students 21st Century Learning.

Steps in the Master Planning (FMP) Process

Step 1: Information Gathering

The OH Planning and Design team visited the District's storage facility to collect existing drawings and documents for all district facilities. The drawings were then brought back to OH's office, where they were carefully scanned and archived. Finally, the team created digital models of all of the schools and facilities.

Step 2: Facility Assessments

With digital models of each school, the team had the necessary tools to go on site and conduct Facility Conditions Assessments (FCAs). FCAs involved visual assessments of each district facility to verify its existing conditions and determine any need for updates or improvements.

Step 3: Program Assessments

The team also conducted district-wide program assessments. Specific program functions were observed and analyzed to determine quantity, quality and district potential. The program assessments were then provided to the district and proved critical in the later planning phases. Among the programs assessed were classroom utilization, IT, nutrition services, transportation and roofs.

Step 4 Principal and Staff Input

In conjunction with the assessments, the team also held meetings with the school principals to determine the future needs and goals for each school. These meetings addressed both facility improvements and program needs.

Step 5: Assessments of Facility Conditions

Once on-site assessments and principal meetings were completed, the team compiled all of the collected data to determine the facility needs for each school. The team then applied an estimated cost to all of the needed repairs and improvements at each school, providing a Facility Conditions Assessment (FCI) for each school. The FCI compares the cost of needed renovations to the cost of replacing each facility.

Step 6: Facility Master Plan Committee Meetings

The team presented their findings to the district master planning steering committee. The committee provided thorough feedback and worked with the team to develop district-wide priorities to guide the planning phases.

Step 7: Master Plan Development

Equipped with the FCA information, program analysis, principal input and committee feedback, the team was able to begin developing plans for each facility. The plans included improvements such as adding restrooms, re-distributing classrooms and correcting traffic flow problems. Plans were presented to each school's staff for feedback. Staff also voted on district-wide master plan priorities.

Step 8: Concept Plans

Working with input from all sources, a concept was prepared for each site. This included improvements to each school, as well as replacement schools at Fairview Elementary, Troutdale Elementary and Wilkes Elementary.

Step 9: Schedule and Budget

Once concept plans were established for each facility, the team organized the projects into 3 priorities and created a 15-year schedule for the design and construction all of the facility improvements. In addition, the team developed an estimated total budget to complete all of the work.

Step 10: Master Plan Report Completed

The team is currently working on developing a complete master plan document. This document will include all assessment data, district input and current concept plans.

Step 11: Community Input (Current Stage)

Community input is an important component to master planning. This phase includes a [survey](#) and public meetings where you can review the site plans and provide input. Each of the community meetings will be the same and participants will have the opportunity to see all plans for all sites at each of the meetings. Multiple sessions are scheduled to provide a variety of dates/locations to assure access to participation. Spanish language translation will be available at each session.

Reynolds School District

Special Education Continuum of Services

2014-2015

K-12 Resource Room: General Fund 100 Function 1250

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

- Pull-out support in small group special education settings
- Instruction in general education class settings with support and/or consultation
- Collaborative teaching with general education teachers

K-12 Life Skills: General Fund 100 Function 1224

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

- Functional or modified core academic support and curriculum
- Visual systems for classroom support, work completion and communication
- Functional daily routines
- Reduced instructional pace
- Social skills development
- Motor skill development
- Pre-vocational skill development
- Positive Behavior Supports

Functional Life Skills: General Fund 100 Function 1229

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

- Functional academic support
- Visual systems for classroom support and communication
- Functional daily routines
- Functional communication support
- Reduced instructional pace
- Social skills development
- Motor skill development, for stretching, mobility, and exercise
- Health and safety support for feeding, toileting, and mobility

K-5 Social Communication Classroom: General Fund 100 Function 1220

The Social Communication class is a specialized program that provides services to students who demonstrate significant communication and social deficits and whose Individual Education Plan (IEP) have an emphasis on social skills, functional routines, academic support and communication development, as well as a provision of sensory supports. Skills are taught through the following research-based strategies and curriculum with moderate to significant adult support:

- Individualized core and modified academic curriculum
- Visual systems for work completion, communication, organization and transition
- Teaching of daily routines
- Social skills development / Individualized behavior support plans
- Structured classroom setting
- Modified environmental stimuli
- Discrete trial teaching / Pivotal response training
- Access to sensory supports

K-8 Supported Behavior Classroom: General Fund 100 Function 1220

The Supported Behavior class is a specialized program that provides services to students whose Individual Education Plan (IEP) demonstrates a need for significant behavioral support, as well as, communication, social skills development, and academic services. The following instruction, strategies and support are incorporated in a small, structured group setting with moderate adult support:

- Individualized core and modified academic support
- Visual systems for work completion, communication and organization
- Social skills coaching and modeling
- Positive Behavior Supports
- Collaborative problem solving
- Individualized behavior support plans
- Access to school-based counselors

Four Corners K-8 Therapeutic Program: General Fund 100 Function 1220

Four Corners Therapeutic class is a specialized program that provides services to students whose Individual Education Plan (IEP) demonstrates a need for significant behavioral support, as well as, mental health and emotional development, communication, social skills development, and academic services. Students who are placed into Four Corners are in need of additional support beyond the scope of other classrooms. Students from other school districts are also placed here as well.

The following instruction, strategies and support are incorporated in a small, structured setting with significant adult support from both Special Education and Mental Health services.

- Individualized core and modified academic support and curriculum
- Visual systems for work completion, communication and organization
- Daily mental health milieu support
- Secure environment for safety
- Positive Behavior Supports
- Collaborative problem solving
- Social skills curriculum, coaching and modeling
- Highly structured small group setting
- Individualized behavior support plans
- Increased adult – to – student ratio
- Access to community partners for family support

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

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

- Functional or modified academic/career support and curriculum
- Visual systems for classroom support, work completion and communication
- Functional daily routines
- Reduced instructional pace
- Vocational Skill development, practice and support
- Community routines
- Life and leisure skills development and support

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

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

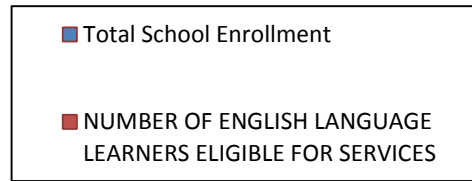
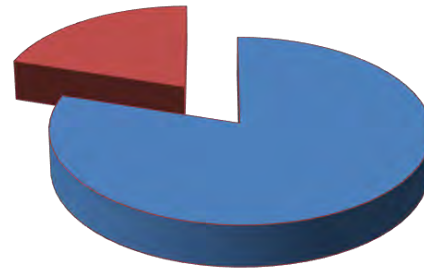
Reynolds School District
Active and Monitored
Primary Home Languages

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

Reynolds School District ESL Program

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

Percentage of English Language Learners at RSD

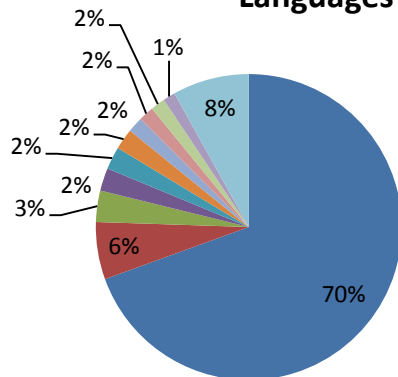


TOP 10 LANGUAGES	
Spanish	2534
Russian	221
Vietnamese	121
Chuukese/Trukese	88
Somali	87
Romanian	81
Ukrainian	60
Karen	58
Hmong	56
Arabic	47
Other	295
Total	3648

OTHER LANGUAGES

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

Languages Spoken



Data Based on April 2014 Numbers



Reynolds
School District

2013-14

Accomplishments

2013-14 Accomplishments

A year of many firsts!



2013-14 Accomplishments



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



2013-14 Accomplishments Alder Elementary



We are proud of **Alder's** many accomplishments this year, including:

Student Achievement/School Climate

- Aligned Math and Reading Interventions into Schools Uniting Neighborhoods (SUN) after school program
- Implemented of co-teaching and push-in model in English Language Development

Percentage of students exiting English as a Second Language (ESL) service, which is defined by scoring a 5 on English Language Proficiency Assessment (ELPA):

- Increase from 2% in 2012-213 to 14% in 2013-2014 in 3rd grade
- Increase from 8% in 2013-2013 to 20% in 2013-2014 in 4th grade
- Increase from 14% in 2012-2013 to 28% in 2013-2014 in 5th grade
- Addition of Play Works Coach with the help of "I Have a Dream" Foundation Oregon
- Successful Professional Development and implementation of IRLA to

monitor individual student progress in reading

- Percentage of students in Second Grade at benchmark increased from 4% in the Fall to 32% in the Spring according to IRLA
- Percentage of students in Kindergarten at the intensive level decreased from 59% in the fall to 11% in the Spring according to IRLA
- Percentage of students reading at benchmark increased from 7% in the Fall to 41% in the Spring according to IRLA.
- Percentage of 3rd Grade students reading at benchmark increased from 1% in the fall to 30% according to IRLA
- Continuation of a comprehensive school wide PBIS program including monthly assemblies to honor students of the month and attendance
- Successful Implementation of Attendance Club including

incentives for students and parents

- Pilot Title I program that served over 50% more students than last year
- Addition of a Restorative Justice Interventionist to develop capacity in Restorative Justice Practices
- Distributive Leadership Structure put in place to align with Comprehensive Achievement Plan
- Implemented Every Six Week Data Reviews for all grade level Teams

Collaboratively created Shared Core Values:

- Collaboration, Trust, Relationships, Learning, Optimism, Equity & Integrity



2013-14 Accomplishments Alder Elementary



Collaboratively created a new Mission for the school:

- To ensure that all students attending Alder experience high levels of learning in order to define, pursue and achieve their dreams

Collaboratively created a new Vision for the school:

- Alder is a diverse, caring and collaborative community that recognizes the potential in every child. We take collective responsibility for the success of all students through providing each and every student access to rigorous learning opportunities while engaging and inspiring them to set and achieve their goals. We believe that we make a difference in our students' lives and that through our own professional learning and our partnerships with families and the community, all students that attend Alder are prepared to learn and persevere throughout their lives.

Parent and Community Engagement

- Successful family literacy nights to inform parents about Independent Reading Level Assessment (IRLA) in both the Fall and Spring, with over 60 families attending.
- Successful Family Engagement Event "Alder Speaks" in the Spring with over 50 families attending.
- Monthly Kinder Family Nights.
- Every other month Coffees with the Principal to welcome new families and provide two way communication.
- Parent Forums on Bullying, Parent Involvement and School Data Review throughout the year.



2013-14 Accomplishments

Davis Elementary

We are proud of *Davis'* many accomplishments this year, including:

Curriculum, Instruction, Collaboration

- Staff further developed its thematic, integrated curriculum map and has deeply planned many units of instruction aligned with the Common Core State Standards at each grade level.
- ELD specialists and classroom teachers co-planned integrated instructional units that included explicit English instruction (ELD) through classroom teacher's thematic units.
- Implemented differentiated professional development on selected elements of the RSD Literacy Frame, proficiency-based teaching and learning, sheltered instruction, and the integration of iPads to provide stronger comprehensible input and ample practice opportunities for students.
- Began using IRLA to measure the progress of each individual student in reading, and used that data in focused PLC meetings to set instructional goals and adjust instruction.
- Developed a Davis Common Math Assessment at each grade level to help measure and guide student progress in math. PLCs used the results of this assessment to set instructional goals and adjust instruction.
- Increased structured language interactions, and has increased the use of verbal and visual strategies leading to more comprehensible input.
- Selected a school-wide conflict resolution program called Kelso Choices, taught it to all students, and held students accountable to using the methods taught in the program to solve their own problems. Davis staff also taught consistent school-wide rules to all students for specific locations through the school.
- 40% of kindergarten, first and second graders are at benchmark in reading according to IRLA, which is a more rigorous measure of student achievement than DIBELS. This represents an increase from last year of students in this category.
- There has been a reduction in the number of major referrals from an average of .50 referrals per day to less than .23 referrals per day.
- The number of students exiting our ESL program has increased and the percentage of students increasing one level on ELPA has increased.



2013-14 Accomplishments Davis Elementary

We are proud of **Davis'** many accomplishments this year, including:

Meaningful Family Involvement

- Planned a Family Movie Night, Teacher Appreciation luncheon, and Carnival.
- The Davis Site Council was successfully restarted.
- Family Involvement Committee planned, implemented, and evaluated three Family Curriculum Nights. Attendance was no less than 250 students and parents at each event.
- Each grade level team hosted one within the school day event for parents, which were curriculum-related and focused on students showing their parents their academic skills through interactive activities.
- Davis staff hosted four successful Latino Parent Nights with 10-25 parents in attendance each time, and two Refugee Family Support Nights with 50+ parents in attendance at each event. Input from these meeting is being worked into our School Improvement Plan.
- Davis offered citizenship, English, and home weatherization classes to parents through SUN program.
- The Social Work Committee – a Davis/SUN collaborative - has assisted over 100 families with food boxes, utility assistance, rental assistance, counseling referrals, and

other interventions designed at stabilizing needy families.

- Davis staff and SUN School staff hosted Soccer de Mayo, a tournament of 12 teams who played each other competitively. Over 600 people attended the event.

Community Involvement

- Our school deepened partnerships with both Experience Corps and US Bank Volunteers. Both sets of tutors/mentors meet with over 50 students weekly, with a focus on building strong relationships and improving literacy.
- Hosted ODE visited Davis to observe the effectiveness of Experience Corps partnership.
- Forged a new partnership with Portland Reading Results organization, which is providing tutoring services free of charge to 20 Davis first and second graders in reading.

Extended Learning Time Opportunities

- Maintained an academically-focused SUN program.
- 75% of SUN enrolled students this year were purposely targeted as students in need of academic intervention. The first two sessions focused on math (45 students), and reading (75 students), while the third term focused on



science inquiry (90 students). The reading students had whole group instruction two days per week and small group tutoring two days per week.

- SUN worked with over 30 partners to provide enrichment programming to our students during the after school program. Each student received an enrichment class and an academic class.
- 120 students attended Summer School, which used a thematic, integrated unit with a focus on writing instruction.



2013-14 Accomplishments

Fairview Elementary

We are proud of *Fairview's* many accomplishments this year, including:



Curriculum & Instruction:

- Continued implementation of the Common Core State Standards (CCSS) for both English Language Arts and Mathematics.
- Implemented content and language targets for reading, writing, and mathematics at all grade levels.
- Implemented Sheltered Instruction strategies in all classrooms, following the SIOP protocol.
- Implemented IRLA, as a screener and diagnostic reading assessment, K-5. Focused on Student Learning Goals (SLG's) in every classroom, K-5, and specialist areas.
- Oregon Battle of the Books (OBOB) was introduced to all 3rd, 4th, and 5th grade students this year, in an effort to promote independent reading and increase student comprehension in both fiction and non-fiction genres.
- Our representative OBOB team competed in the district tournament and placed in the top eight teams!

Family Involvement:

- Continued development of our Latino parent group, including monthly meetings with topics generated by interest from Fairview's Latino families. Title I family nights at every grade level, K-5, to support curriculum

and learning specific to each grade.

- Title I sponsored family events to promote family game play and problem solving, while increasing family engagement with the school community.
- Increased significantly the number of family events at Fairview, which has resulted in increased communication and involvement with parents and families across all subgroups.



Technology:

- Increased technology use for student learning and engagement, including a 1-1 device ratio at third grade, 2-1 iPad device ratio at all other grades, and new SmartBoard technology in a Supported Behavior Classroom.
- Two teachers earned technology innovation grants, which will provide a 1-1 ratio of iPads and keyboards to students in 4th grade.

After School Activities:

- Fairview welcomed the Chess for Success program after school two days a week, in an effort to improve critical thinking and problem solving skills with students in grades 3-5.
- Over 100 students received reading and math tutoring services through our Spring After School Academy, held twice a week.

2013-14 Accomplishments Glenfair Elementary



We are proud of **Glenfair's** many accomplishments this year, including:

- New Master Schedule that provides common preps for each grade level
- Implementation of PBIS
- Improved training for noon assistants
- Regular committee participation (Transformation, PBIS, Safety, Sunshine) to increase outcomes and collaboration
- Instructionally sound SUN program
- Additional grant-funded PE programming for students
- Use of Buddy Classrooms
- Structures/Systems formed by new principal
- Focused ELD services in K/1 (co-teaching model)
- Title I students showed great growth as measured by IRLA
- Student services used technology on a regular basis to increase student achievement
- iPads used in instruction
- Increased parent nights (music, grade level nights, SUN, CET)
- Increased community engagement
- Math Whizz
- Reading Eggs
- Member of Communities Supporting Youth Collaborative
- Artist Sarah Ferguson worked with entire school to create a beautiful mural
- en Taiko (Japanese Drumming) provided to students via the Portland Arts Tax
- Teachers had PD in math and implemented three instructional shifts in math
- Participated in Pennies for Patients, raising more than many schools in our area
- Began a parent group focused on eliminating chronic absenteeism
- Counselors started meeting with groups of students
- Improved staff morale
- Built community agreements
- Increased student safety with check in, pick up, drop off, car pick up, and check out procedures
- Weekly note to improve communication to and with teachers
- Implemented the online calendar to track appointments and happenings



2013-14 Accomplishments Hartley Elementary



We are proud of **Hartley's** many accomplishments this year, including:



Curriculum and Instruction:

- Successful implementation of Full-day Kindergarten program
- In November, 10% of kindergarten students were at grade level; Currently 85% are at grade level as measured by IRLA
- Successfully implemented Data Teaming Protocols, following the Leadership and Learning Center Model
- K-5 Reading improved from 14% proficient in November

to 60% currently, as measured by IRLA

Family Involvement:

- Numerous Family and Community events, including Movie Night, After Hours programming for adults, and Resource Fairs
- Successful fundraiser for The Leukemia and Lymphoma Society, raising \$1955.85 through Pennies for Patients
- Scholastic Book Fair, raising \$1700 for new books for the Hartley Library
- Community Carnival, raising nearly \$3,000 to be used to supplement field trips and other student opportunities

After School Activities:

- Schools Uniting Neighborhoods (SUN) partnership
- Successful after-school Reading Tutoring Program using Federal Grant dollars

Technology:

- Two successful Technology Grant applications, which will more adequately prepare students for Smarter Balanced Assessment



2013-14 Accomplishments

Margaret Scott Elementary

We are proud of **Margaret Scott's** many accomplishments this year, including:

Family and Community Engagement Activities

- Partnered with Stand for Children to host Stand University for Parents, or Stand UP a program that teaches parents of elementary students how to put their child on a college-bound path.
- 100% of the 36 participants graduated the course, meaning they attended all eight-weeks.
- Booster Club hosted a number of family-fun activities such as Polar Express and Winter Wonderland, Scholastic Book Fair, Spring Carnival, movie nights, popcorn Fridays, Paint and Play-Dough, plant sales and so much more.
- The Kindergarten, first and second grades hosted monthly family nights for our students and family members. Each child left with a free book and a set of games and activities to do with family over the next month. Third, fourth and fifth grade students participated in tutoring academies with family "showcase" days in which they were able to share their new learning with their parents.
- Created Summer Learning Backpacks for our incoming kindergarten students and passed these out during Kinder Connect. Each child received a free book, summer homework checklist, school supplies, Multnomah Library materials and much more. Parents were treated to four different presentations on attendance, reading, writing and



math for kindergarten students.

- Awarded Deidre Meaney Scott's Volunteer of the Year. She works in classrooms, organizes the Booster group, assists with the fifth grade celebration and manages all our fundraisers!

- Rivercrest Community Church donated nearly 100 coats for our students this year. Many of

the people from the church are active volunteers at Scott.

- Jeff Parsons from FASTSIGNS Portland donated new parts for the Margaret Scott sign. This sign is now a beautiful way for us to communicate with our families and community.

Powerful Teaching and Learning

- Scott teachers attended a number of math workshops and trainings this year.
- Implemented *Do the Math* by Marilyn Burns as our math intervention.
- Many teachers attended Sheltered Instruction Observation Protocol (SIOP) training over the course of this year.
- Teachers from Scott met with teachers across the district at Salish Ponds to learn and improve our instruction for language learners.



2013-14 Accomplishments

Margaret Scott Elementary



We are proud of **Margaret Scott's** many accomplishments this year, including:

Powerful Teaching and Learning (continued)

- Our entire Positive Behavior Intervention Systems (PBIS) team attended the National PBIS conference this year in Portland. They were able to bring back many ideas to help us be proactive in our work with students.
- Our vision is classrooms which are true learning communities, where students help themselves and others reach their potential. At Scott, students are Respectful, Responsible and Safe and our PBIS team helps us maintain a positive climate for our students, families and staff.
- Children's book author, David Greenburg, visited Scott and talked to the kids about using their imagination and made-up sounds to create new ideas for their writing. He was a very energetic author and students left inspired to write more creatively.
- Traci Waters, Oksana Kish and Janelle Aumann motivated the kids to read a new series of books entitled *Lunch Lady*. This is an action series featuring cafeteria ladies battling all sorts of problems. The kids love the books and check them out daily from the cafeteria. To celebrate this reading, Traci, Oksana and Janelle dressed up as characters from the book for one day while serving lunch.

After School and Extracurricular Activities

- Offer an after school program at Margaret Scott in cooperation with the Boys and Girls Club of America (BGCA).
- Nearly 150 students participated daily in homework and academic hour as well as physical activities and special interest groups.
- Students earned Club Bucks and were able to purchase items for themselves and for their families.
- Fourth and fifth grade students competed in the Battle of the Books and excelled at their competitions.
- Hosted the second annual Science Fair and had many parents and students take part in special exhibits and presentations that evening. All students created an individual or group project



2013-14 Accomplishments

Salish Ponds Elementary



We are proud of *Salish Ponds'* many accomplishments this year, including:

Family & Community Involvement

- 12 Latino families participated in a very successful literacy and leadership seminar prepared by the Salish Ponds Title I teacher
- The Salish Ponds PSCP (Parent group) is active with ten regular members from a variety of backgrounds
- PSCP planned a successful multi-cultural night, craft night, and school carnival
- The parent group held regular monthly parent meetings focused on topics such as: healthy snacks, renters rights, and homework support
- The PSCP raised over \$6,000. The money will go to support classroom field trips and enrichment

Enrichment Opportunities

- Students and staff held a "Pond Pride Day" during Earth Day this year.
- Each classroom carried out a pride project to improve the school community. As a result we have new benches for families to sit on outside, planter boxes filled with vegetables, and students enjoyed a day of community service.
- Our wonderful parent group ran three, six-week sessions of enrichment classes the year.
- Community partners taught students new skills from cajon drumming, taekwondo, knitting, and cheer! As a result over 300 students discovered a new talent and were exposed to new things.
- Eight 4th and 5th grade students spend their recess time one day a week learning to play Marimbas and performed at the evening concert. They stole the show!
- All 5th grade students learned to play a band or orchestra instrument in music class.
- Due to our PE grant and hiring of an additional PE teacher, students were able to receive physical education ALL year long as well as have extra opportunities for movement during the day. One example is our addition of morning movement, where students have the opportunity to dance and

2013-14 Accomplishments

Salish Ponds Elementary



We are proud of **Salish Ponds'** many accomplishments this year, including:

- move instead of waiting in line to come in the building in the morning. This means they are ready to learn!
- Our students participated in the regional Battle of the Books (BOB) competition and made a strong showing. Salish Ponds Battle teams also completed at the local BOB completion in May and came in 2nd place overall. As a result kids were inspired to read, read, read!

Curriculum and Instruction

- Implemented the use of verbal and visual strategies leading to more comprehensible input. This has increased engagement, and learning especially in the areas of vocabulary.
- A brand new third grade team worked together successfully with vigor to bring about both academic and social growth in our wonderful third graders this year.

- The Salish Ponds Staff collaborated to create a comprehensive thematic based curriculum map that outlines science and social studies units K - 5. This will ensure a guaranteed, viable and engaging curriculum for all students.
- Fourth grade teachers completed a coaching cycle in the area of engagement, resulting in the implementation of five thematic units and welcomed push in support.
- As a result of focused professional development, Salish staff and increased their use of structured dialogue and comprehensible input strategies with the goal of 100% engagement at all times.

Achievement

- Many of our students with disabilities achieved their growth targets; this is a direct result of our special

education teachers collaboration and focused instruction.

- Students at Salish Ponds made an average of .9 years growth in their reading as measured by the IRLA assessment.
- 5th grade students made an average of 1.3 years growth in their reading as measured by IRLA
- 2nd grade students made an average of 1.06 years growth in their reading as measured by IRLA
- 4th grade students reading achievement increased 17% from last year



2013-14 Accomplishments Sweetbriar Elementary

We are proud of Sweetbriar's many accomplishments this year, including:

Partnerships:

- Reynolds High School Dance Instructors to offer our Students an after school 6 week dance workshop.
- Eastern Oregon University to host 5 practicum students
- Master Chulan Kim at World Champion Tae Kwon Do and our Parent Organization to host a fund-raiser that brought Tae Kwon

Do instruction to the after-school enrichment program.

- Faith United Methodist church to provide weekly food back-packs for over thirty families in need.
- Target for a family reading night.
- Pennies for Patients to fund raise \$550.00
- Young Audiences to raise \$1,900 for on-going art projects in the school



Student initiated events:

- Oak Tree planting to replace a tree that had fallen in a storm
- Fund raiser for mosquito nets to prevent malaria (\$135.00 raised)
- Fund raiser for Camp Starlight (clothes and toiletries donated)
- Lego lunch club

- Autism awareness campaign

School Extensions:

- After School Academy two days per week for the purpose of increasing reading and math achievement.
- After School Enrichment (Lego-robotics, Dance, Drama, Humanitarians, and Book-Club)

Learning:

- Students learned through experience (kinder – hatching and releasing butterflies, first grade – hatching and releasing Praying Mantis, second grade – hatching and observing chickens and ducks).

- Created a school wide framework for math instruction based on CCSS, district Scope and sequence, and the Singapore approach.
- Implemented new district wide reading assessment (IRLA).
- Implemented SIOP strategies and began planning for next years GLAD implementation.
- Adhered to the district RTI framework and refined practices that will continue next year.

Family involvement:

- Hosted a kinder-reads program, several family events and a Latino night.



2013-14 Accomplishments Troutdale Elementary



We are proud of **Troutdale's** many accomplishments this year, including:

Curriculum and Instruction

- All teachers participated in a Professional Learning Community focused on student growth and achievement through the use of data.
- All teachers implemented Sheltered Instruction practices and developed lessons using the practices.
- Supported 3rd-5th grade students with specific, skill based mathematics intervention through the use of Title I funds.

Family Involvement

- Hosted our 2nd Annual Family Art Night where students studied an artist and designed artwork for the show. Families came and visited each classroom with an "artist's passport" to celebrate all children's masterpieces.
- Hosted two Latino Parent Nights for Spanish Speaking Parents—supported by Title III funds.
- Hosted a variety of family mornings and evening events to promote literacy—supported by Title I funds.

Technology

- Each classroom received enough iPads for a minimum of one iPad for every two students. Teachers had professional development opportunities to support iPad usage as an instructional tool in the classroom.

- Each student had a minimum of one class per week in the computer lab focusing on computer literacy skills.

Student Enrichment

- Lego Robotics Club won second place in regional tournament and first place in overall presentation at the state tournament
- Student Leadership Team (Tiger Leaders) designed and facilitated monthly all student body assemblies.
- Established a "Playground Peace Patrol" where fifth grade leaders served as mentors and mediators to promote problem-solving skills on the playground.
- Journalism Club captured a variety of events throughout the year, wrote articles and designed the yearbook.
- Readers as Leaders program where 4th and 5th grade students partnered with younger students to provide focused reading support and mentorship
- Partnered with Kiwanis to implement a Terrific Kid program to recognize students who are showing outstanding citizenship in school

2013-14 Accomplishments Wilkes Elementary

We are proud of *Wilkes'* many accomplishments this year, including:

- Our entire school reading growth average for the year was 1.0 reading level based on common reading assessment (IRLA)
 - Our 3rd grade reading growth average was 1.42 reading levels based on common reading assessment (IRLA)
 - Our highest IRLA growth was a 5th grade classroom with 1.76 average growth



- All 5th grade students participated in an American Revolution simulation
- All K-5 students produced an individual piece of “cyanotype” art through our 7 day Artist Residency experience thanks to the Portland Art Tax
 - Learned how to Do-Si-Do thanks to our two evenings and two day square dancing events



- thanks to the Portland Art Tax
- 3rd-5th graders went to the Oregon Symphony
- Students practiced math and reading concepts through the use of iPads and computer programs to increase productivity of independent work
- Kindergarten launched a “Read to 100” initiative this fall to increase student exposure to text. Parent events and a lending library supported this effort.
- Full-day kindergarten increased instructional writing minutes and allowed for

implementation of science units and inclusion of the arts

- Increased parent involvement opportunities through evening events: grade level nights, art gallery walk night, square dance nights, Dr. Seuss literacy night, movie nights, and school-wide reading competition
- 4th grade students published an anthology of poetry
- Wilkes partnered with Portland Trail Blazers for attendance incentive program and reading program
- Arthur Dorros, children’s author, visited Wilkes. Dorros, who speaks and writes in English and Spanish, presented for all K-5 students. Prior to Dorros visit, every classroom read at least three of his books
- Graham Salisbury, award-winning author of the Calvin Coconut series, gifted us with an assembly and a personal meeting and reading with a group of selected students
- Three art assemblies representing dance and instrumental music were performed for all students thanks to the Portland Art Tax



2013-14 Accomplishments Woodland Elementary



We are proud of **Woodland's** many accomplishments this year, including:

Students

- There was a much greater integration of our Life Skills and general education classrooms through "buddy" classrooms, student

- We are offering an 8 week, full-day summer school program this year.

of interpreting IRLA results to inform instruction. Woodland has shown consistent growth throughout the year. In September, we had 99 students at the two lowest levels in IRLA, in June there are only 9 in those two levels.

- ELPA – Only 6% of ELL students dropped a level, the lowest in the past 4 years

Families

- We greatly increased the diversity of our volunteer pool by reaching out to families of color through PTA and our Latino Parent Nights.
 - We doubled the amount of families attending our Connect to Kindergarten compared to last year.
 - Implementing a newcomer program by utilizing the expertise of staff.

Staff

- Utilizing the new Teacher Evaluation System to increase teacher efficacy and help foster a more positive culture and climate.



- volunteers, and field trips.
- There was a greater focus on recognizing positive student behavior and achievement through monthly well-planned assemblies.
- We increased cultural awareness for students through varied assemblies, from Polynesian to African American culture.

Assessments

- IRLA – Teachers have gained a much greater understanding of the value



2013-14 Accomplishments HB Lee Middle



We are proud of HB Lee Middle School's many accomplishments this year, including:

Student Activities

- Restarted our leadership program to our school day. Over seventy students participate in leadership courses and activities.
- Student leaders served as ambassadors for our new and incoming students
- Student leaders organized events such as a talent show, dance, various fundraisers for our school and charitable organizations.
- Student leaders reintroduced a student council to our school, to assist with decision-

making related to student body funds, and additional opportunities to influence the operations of our school.

• Trained students to serve as peer tutors ("Hawk2Hawks".) The student tutors gave up an elective to assist struggling

- students in their academic classes.
- Expanded sports by adding competitive basketball for 7th and 8th grade boys and girls.
- Sixth grade students attended Outdoor School in the spring for three days and two nights.

College and Career

- H.B. Lee students with the "I Have A Dream" Foundation Oregon and our AVID program made college visitation trips to Oregon State University, Warner Pacific College, Pacific University, and MHCC.
- Students made career related field trips to Stoel Rives law firm, Kaiser Permanente, the OHSU Primate Research Center and several others.

Community Partners

- SUN school offered year round service to our community.
- SUN program served over 350 students this year in 77 different classes and activities.
- SUN hosted a health and wellness fair for families, as well as offering classes for the parents and guardians of our students.



2013-14 Accomplishments HB Lee Middle

We are proud of HB Lee Middle School's many accomplishments this year, including:

- "I Have A Dream" Foundation Oregon facilitated over 550 hours of volunteer tutoring in our building, and for many opportunities for our students to learn about college and career firsthand.
- Worked to bring Self Enhancement Incorporated into our school, with two full time employees supporting 42 of our students and their families.
- El Programa Hispano ran after school and weekend activities for students as well as facilitating bilingual family events in partnership with the school.
- Through Adidas, we attained over fifty pairs of brand new shoes for our students.
- With Nike, we organized an all school field day event bringing over 50 volunteers to work with our entire school.

Technological Resources

- Over 70 PCs were purchased for student use, as well as nearly 40 iPads and 30 iPods were placed into service.
- All classroom teachers now have an iPad, document camera, projector and desktop computer to enrich instruction.

Music and the Arts

- Our Chamber Orchestra placed 2nd at CCC Orchestra Festival orchestra and Advanced 3rd period took 3rd.
- Students played with the Oregon Symphony in their prelude series and with the Bach Cantata Choir.
- The chamber orchestra took 1st in small division, 3rd period Advanced Orchestra took 2nd in large division, and the intermediate orchestra placed 1st in the intermediate division in a competition in Bend.
- Students have learned from Ted Botsford, principal double bass from the Oregon Symphony, Joelle Belgique, principal violist from the Oregon Symphony, and Salvador Brotons, international conductor and composer from Spain.
- Students provided holiday entertainment during the holiday season at the Clackamas Town Center and at the Providence Festival of Trees.
- In a partnership with Caldera Arts, students in art classes at Lee worked with our art teacher and an artist-in-residence to create a replicable project around a theme of personal geography culminating in the production of original art and digital audio storytelling to accompany it.



2013-14 Accomplishments Reynolds Middle



We are proud of **Reynolds Middle School's** many accomplishments this year, including:

Academic Growth:

- African-American students hit their reading growth targets at rates commensurate with overall student population.
- 7th/8th graders met math growth targets at higher percentages than last year's cohorts.

Student Discipline:

- 450 fewer disciplinary referrals than last year
- 77% of students have received no disciplinary referrals including for tardiness.
- Closing the gap with regard to equity and student disciplinary data.
- Restorative Justice Model being phased in, correlating

with non-exclusionary discipline.

Family Involvement:

- Fall Parent/Teacher Conferences were attended at a rate of 72%-the highest in at least 10 years!
- Additional grade level core conferences implemented to set up students for success at the next grade.
- AVID College Night attendance totaled 200.
- 5th Grade Open House attendance totaled 200.

Curriculum and Instruction:

- Teachers have refined their Standards Alignment Plan
- Staff implemented writing as both process and product
 - Writing instruction implemented in virtually every classroom including P.E.
 - Instructional framework calibrated school wide to include: Clearing Learning Targets; Teaching, Modeling, Demonstrating; Guided Practice; and Checks for Understanding and Formative Assessment

- SIOP strategy Building Background Knowledge emphasized in informal and formal classroom observations.

Technology:

- Continued implementation of iPad technology reflects authentic instruction and learning opportunities

After School Activities:

- SUN has served 430 students this year both in Afterschool Academy and elective offerings.
- The restoration of Boys and Girls Basketball has helped to re-establish a culture of the "student-athlete."
- Consistent academic eligibility policy phased in for both SUN Soccer and RSD sanctioned sports.



2013-14 Accomplishments

Walt Morey Middle

We are proud of *Walt Morey Middle School's* many accomplishments this year, including:

Community:

- Doubled the number of Latino Parent Night from previous year
- 8th Grade families organized and ran recognition and last day of school festivities
- Had 309 volunteers with 34 volunteers logging 1149 volunteer hours

Technology:

- Integrated 50 iPads into instruction for many classes
- Purchased and used a class set of Dell laptops for class instruction
- Purchased IXL for all students to use in school and for the summer

- Used Moby Mac for assessing in reading and writing
- Beginning to use Schoology for instruction
- One teacher received an inaugural RSD Technology Innovation Grant

Integrated Arts:

- Awarded a Confluence Grant to study the local Native American Culture

- Visiting artist worked with student to create mural in east stairwell
- Enrollment in beginning orchestra and band are increasing
- Added Lego Robotics and Guitar classes
- Orchestra and band received high honors at festivals they attended

Sports:

- Had successful first year of RSD sponsored firms and boys basketball
- Had over 90 students



participate

in track

Curriculum and Instruction:

- Increased understanding of and implementation of sheltered instruction
- Focused on Comprehensible Input and Interaction techniques
- Had valuable professional development led by WMMS Equity Team
- Created expectation that all assessments need to be accommodated for different levels of ability



2013-14 Accomplishments Reynolds High

We are proud of **Reynolds High School's** many accomplishments this year, including:

Activities

- Challenge Day (6 sessions) serving all Juniors.
- Freshman Orientation: 200 upperclassmen Link leaders participated in welcoming 800+ freshmen with an orientation day, complete with tours and bonding activities.



- Haunted Hospital Outdoor School Fundraiser raised over \$4,000 dollar for Outdoor Schools, with 100 student volunteers put on a two-day haunted house.

- Living History Day: Over 400 veterans in attendance.

- Honored guests included 10 Bataan Death March Survivors an Senator Ron Wyden
- 300 Reynolds students partnered among culinary, graphics, ROTC, leadership, and more to put on this years event.
- Over 4,000 pounds of food collected for SnowCap Community Charities.
- Clubs and other groups purchased holiday gifts for over 30 families in our community.
- 60 leadership student volunteers hosted a Valentines Day Special Education Dance for 200 Special Education students in attendance from 8 different schools.
- Cultural Fashion Show with over 60 student performances and 600 students in attendance during Fusion Month.
- Student leaders with SADD Club and RHS Student Government worked with Gresham



Police Department to enable 500 students participate in this 2 day drinking and driving awareness event called "Every 15 minutes."

- Over 45 events were hosted for 2,800 students during this year's field day "Raider Rumble".

Senior graduation activities

- Latino parent night: 300 students and parents participated.
- AVID graduation night: Over 150 students and families were recognized.
- First generations breakfast: 50 students and families participated.
- Senior awards breakfast: Over 100 students and their families participated.
- Senior Awards Night: 70 students and their families participated.
- Senior final assembly.
- Senior BBQ: Over 300 students participated.

Athletics

- Teams making it to 1st Round of State
 - Football, Volleyball, Boys Soccer, Softball, Baseball
- Teams making it to 2nd Round of State
 - Boys Basketball

2013-14 Accomplishments Reynolds High

We are proud of Reynolds High School's many accomplishments this year, including:

- Girl's Water Polo placed 5th place finish in state tournament
- Boys Cross Country 10th place finish overall in state tournament
- Dance 9th place finish in "Show" category
- Cheer places 6th in 6A/5A Large Cheer category
- Baseball League Champions
- Dairy Farmers Academic All-State: Volleyball (3.62 GPA); Girls Cross Country (3.55 GPA); Girls Swimming (3.27 GPA); Cheer (3.06 GPA); Baseball (3.34 GPA); Softball (3.44 GPA); Boys Track and Field (3.02 GPA); Girls Track



- Increased percentage of students on free and reduced lunch taking AP exams.
 - Increased AP offerings and added AP Statistics course.
 - Implemented CARE team model to find solutions for students with needs:

screened by attendance, behavior, and academic issues.

- Reduced expulsions from 32 in 2012-2013 to 9 in 2013-2014.
- Started a Peer Mediation program to solve disputes.
- Literacy Across the Curriculum Team lead professional development and implemented Close Reading protocols in the majority of curricular areas.
- First AVID seniors and All AVID seniors were accepted to one or more 4-year universities.
- AVID seniors earned a combined \$104,000 in college scholarships.
- Implemented of Project Lead the Way at Reynolds High School.
- Offered credit recovery opportunities in summer, before and after school.



and Field (3.2 GPA); Boys Tennis (3.34 GPA); Girls Tennis (3.15 GPA)

Academics

- Increased number of students taking PSAT exams.
- Increased number of students taking AP exams.

2013-14 Accomplishments

Four Corners Program



We are proud of **Four Corner's** many accomplishments this year, including:

- Nine (9) students returned to their home school environments
- One all-school field trip to a play, "Zombies in Love"
- 70% of our students have "safe days" 90-100% of the time
- Started planning process for offering structured Life Skills programming at 4C.
- Very successful Spirit Week!!
- Hosted Talent Show with parents as guests



2013-14 Accomplishments

Reynolds Learning Academy



We are proud of **Reynolds Learning Academy's** many accomplishments this year, including:

RLA West's accomplishments:

- Achieved the highest percentage of students passing the OAKS State Reading test in seven years.
- Highest percentage of students passing the OAKS State Math and Science Assessments over the past three years.
- Five year high in percentage of students passing the Oaks State Writing Assessment.
- Including projected summer graduates, the Class of 2014 will be the largest graduating class in Reynolds Learning Academy history.
- Implemented a PBIS program, called the CRAIG Awards, through a

\$10,000.00 donation from the nonprofit Observation Tower, to recognize students exhibiting Character, Respect, Attitude, Integrity, and Gratitude.

- Secured funding, through a \$50,000.00 pledge from Observation Tower to continue the CRAIG Awards for the next five years.
- Implemented two Phoenix Cohorts allowing over 50 students to access that intervention program.

- Community Learning Opportunities at Free Geek and Newspace Center for Photography



RLA East's accomplishments:

- Expansion of partnership with Trillium for Mental Health Support
- Field Trip to build RLA-East Library



2013-14 Accomplishments Reynolds School District



*We are proud of the **Communications Department's** many accomplishments this year, including:*

- Expanded memberships and manager participating in community groups
- Completed comprehensive mailing list for community publication distribution
- Improved media relations with result on increased positive media coverage
 - Revised communications plan
 - Expanded auto-dialer system capabilities and speed
 - Continued active involvement in School Partnership Network
- Supported REF Board through initiative selection: "Grow Your Own"
- Revised staff recruitment materials.
- Staffed recruitment process at Washington Association for Bilingual Educators
- Added bilingual communications liaison position
- Hosted Candlelight Vigil on June 17, 2014



- Hosted Free Children's Health Fair with partnership with Multnomah Dental Society
- Continued bulk paper purchasing to save resources
- Hosted Gresham Area Chamber of Commerce AM meeting at RHS
- Registered volunteers who contributed 30,000 hour of service
- Senior Exit Survey (RHS and RLA)
- Hosted Welcome Back, Retiree Reception, Board Social , REF Book Fair and Staff Spelling Bee
- Conducted parent and student focus groups
- Expanded social media to include Twitter. Added over 500 likes on our facebook page (33% increase)
- Re-established contact with PSU Bilingual Teacher Pathway Program



2013-14 Accomplishments

Reynolds School District

We are proud of Curriculum and Instruction's many accomplishments this year, including:

Elementary Education

- Initial Implementation IRLA
- Implement Full Day Kindergarten at six schools
- Implement weekly communication with Elementary Transformation Team
- Restructure Elementary Transformation Team Meetings to Include Collaborative Work, move to afternoon to minimize principal time away from buildings



- All Elementary Teachers SIOP Trained
- Elementary Director provide support for elementary principals by holding 1:1 meetings monthly
- Support Comprehensive Achievement Plan work at all focus & priority schools
- Collect and monitor feedback for each early release for each site and district-wide
- Create and implement common major and minor referral forms aligned to SWIS
- Began creation of math framework with math committees
- Developed and implemented defined coaching cycles, strengthening impact of instructional coaching
- TAG program added Oregon Battle of the Books as enrichment activity – extended beyond TAG students and culminating in Reynolds OBOB tournament in May
- School Support Teams established at Glenfair and Alder
- Literacy Framework expanded to include grades K-12
- Literacy Framework Implementation Guide and Checklists developed; training developed for full implementation in September 2014
- GLAD adopted as K-6 instructional strategy
- GLAD planning template developed to unify GLAD and Literacy Framework
- Response to Intervention Handbook completed in collaboration with Student Services, Implementation Checklist and training developed for full implementation in September 2014
- Support principals through initial implementation of TEVAL
- Embark on reading initiative with OEIB
- Provide in-depth training for ENIL (Spanish language version of IRLA) by its author
- Established the Educator Effectiveness/CCSS + ELP Professional Learning Team with prompting and support of the state to plan professional development aligning TEVAL and standards
- Assessment schedule and expectations revised to include Smarter Balanced Assessment components



2013-14 Accomplishments

Reynolds School District

Secondary Education

- Continuing SUN program in 7 schools and secured partnerships and budget sufficient to add four more sites for the 2014-2015 school year.
- Working with outside providers/partners to align efforts to improve attendance and academics for students within all of our schools.
- First AVID seniors graduated from high school.
- All AVID seniors were accepted to one or more 4-year universities.
- AVID seniors earned a combined \$104,000 in college scholarships.
- Expanded middle school athletics to include boys and girls basketball. Secured budget to add wrestling and volleyball for the 2014-15 school year.
- Implementation of Project Lead the Way at Reynolds High School.
- Planned Reynolds Online Academy program for launch 2014-15.



- TOSA coaching cycles
- Targeted training for teachers
- ELL Planning Comm. K-5: Outcome - new ELD program design
- ELL Planning Comm. 6-12: Outcome- content & standards based ELD
- Newcomer Summer Enrichment for grades 8-12 at Reynolds High School
 - Migrant Summer School at Fairview
 - 120 iPads integrated in grade 6-12 ELD classrooms
 - Title I: schools completed CAP plans and balanced budgets
 - Other Title Schools received added funding for CAP developments
 - Other Title Schools received added funding for Summer programming
 - Priority/Focus received added funding for Extended Reading
 - Parent Involvement: New Hire- Katie Nguyen

District-Wide

- Equity Plan
- Secured funding for Director of Equity and Compliance and completed recruitment and selection process
- Recruitment and selection of building and department leaders

*We are proud of **Federal Programs'** many accomplishments this year, including:*

- Title III: Hired TOSA Dual Language; handled compliance; supported charter schools with ESL service compliance
- Professional Development
 - All principals attended conferences on English Learners

- Reynolds High School had monthly parent trainings through Salem Keizer Equity Coalition monthly parent trainings
- Black Parent meetings at RHS and RMS
- Title VII: District wide tutoring opportunities
- Title X: wrap around services for families & donations intake



2013-14 Accomplishments

Reynolds School District

We are proud of the Finance

Department's many accomplishments this year, including:

- Annually process over 21,000 pay checks and EFTs, 7,000 invoices, track over 90 different revenue sources and report and manage over 90 grants, totaling over 9 million dollars.
- Produce 2 major reports each year: Annual Operating Budget, and the Annual Financial Report.
- Receive from external auditor a clean opinion with no reservations; and no exceptions or issues on State and Federal Minimum standards.
- Full implementation of budget database and position control budget 2014-15 year.
- Maintain Ending Fund Balance per Board Policy. This is the direct result of improved budgeting, oversight and control at all levels of management.
- Provide procedural documents and individual support to every school and every department to ensure that the many policies and legal requirements in effect are adhered to in a way that least impacts direct instruction to students.
- Regular on site internal review of Student Activity Funds with head secretaries and bookkeeper to ensure the effectiveness of the internal controls and the completeness of records.

We are proud of the Grants and Partnerships

Department's many accomplishments this year, including:

- Established during the 2013-14 school year.
- Secured direct investment of more than \$500,000 to invest in student academic programming, culturally specific professional development and technology into Reynolds Schools.

- Collaborated with over 25 named community based organizations to invest in over \$650,000 of in-kind school based and wrap around services.
- Partnership agreements were centralized and calibrated to maximize outputs in alignment with school improvement plans
- Increased Principal's capacity to serve as instructional leaders with their teaching staffs by providing partnership management.

We are proud of the Human Resources

Department's many accomplishments this year, including:

- Developed Hiring Handbook and electronic fillable forms to simplify and improve hiring process
- Introduced easily accessible and informative Human Resources pages on district Intranet
- Implemented newly adopted Teacher Evaluation process and continued committee work to develop tailored rubrics and observation forms for Specialists.
- Designed electronic fillable forms for all required evaluation documentation
- Improved Employee Benefit reconciliations process increasing efficiency
- Reduced postage and paper costs by providing employee benefits open enrollment materials, employee work calendars, and annual recess letters on line.



2013-14 Accomplishments

Reynolds School District

Human Resources Department (Continued):

- Facilitated online benefits enrollment at the 2013/2014 Benefits Fair
- Improved district staff position control tracking and accountability
- Increased departmental cross training improving work flow efficiencies
- Refined Workers Compensation processes to reduce number of claims filed.
- Developed new protocols for substitute terminations and vendor employee background checks.



We are proud of Information

Technology Department's many accomplishments this year, including:

Technology Committee

- First round of Technology Innovation grants awarded and delivered by Superintendent Florence to teachers in their classroom.
- Technology Needs Analysis – Approximately 50% response from teachers and administrators. Positive feedback from several teachers, thanking us for asking.
- Updated the Technology Plan for 2013-14 and submitted to the State.
- Completed e-Rate filing based on the 2013-14 Technology Plan.
- Technology Committee completed first draft of Technology Plan for 2014-17.
- Second round of Technology Innovations grants under way for 2014-15 school year.

Instructional Technology

- Hired Instructional Technology Teacher On Special Assignment (TOSA)
- Instructional Tech TOSA has been active at all schools working with teachers to use existing technologies to transform the classroom from

teacher-centered to student-centered. The results have been very positive.

- The "Know IT" Fair was held April 11 for teachers. Instructional technologies were presented by vendors, which assisted teachers in choosing technologies for the Technology Innovation Grant applications.
- Created a blog and resources for Reynolds teachers at www.gschuh.weebly.com
- Hosted all-day Professional Development sessions for Discovery Education
- Conducted Instructional Technology Professional Development sessions for teachers from Davis, Glenfair, Lee Middle School, Wilkes, Troutdale, RMS, Sweetbriar, Morey and other schools throughout the district.
- Identified and evaluated potential district learning management system – selected Schoology. Several teachers and administrators are beginning to use it for professional development and classrooms.
- Identified and evaluated new instructional technologies for teachers including SplashTop, Socrative, Showbie, Classroom Dojo, and Air Server.
- Identified and implemented an instructional model for introducing technology to teachers with varying degrees of expertise.
- Student Information System Implementation - Synergy
- Provided training on Synergy to all staff and teachers who use and extract information from the student information system
- Hired SIS Data Analyst
- Data support for the ELL ODE CAP Plan, AVID end-of-year data collection, CTE end-of-year data collection, several grant proposals, and IUID Sate Report.
- Data analysis and graphics for the Mid-year Performance Review and End-of-year Performance Review.

2013-14 Accomplishments

Reynolds School District

IT Department (Continued)

- Data support and analysis for District discipline meetings and school discipline monitoring
- Student Information System day-to-day technical support and issue resolution.
- Improvement in data quality by hosting monthly staff training on data entry protocols procedures.
- Synergy Reports – created a cross-referenced the reports crosswalk with queries provided by Cascade Technology Alliance (CTA), thus identifying reports that need to be developed by CTA. There are now 75 queries available in Synergy.
- Reynolds is hosting the Synergy Reports group. The purpose of the group is to identify and prioritize reports that need to be completed for all districts.
- Synergy Office Hours: traveled to schools to provide ‘drop in’ for assistance.
- Automated Synergy student data imports into:
 - VersaTrans
 - Blue Bear
 - Mealtime
 - PeachJar
 - FocusFitness



Technology Team

- Replaced the phone system throughout the district
- Maximized eRate reimbursement as additional funding stream
- Replaced switches throughout the district in the main closets to support the phone system and increase the bandwidth to 1 GB to the desktop.
- Benefitted from MESD upgrade to 10 GB bandwidth delivery to the primary switches
- Completed the replacement and additions of all Uninterruptable Power Supply (UPS) systems district wide.

- Rolled out 3220 iPads for Literacy Framework initiative including 220 for teachers.
- Rolled out 1,000 replacement computers
- Introduction of new ticketing system with cost savings of \$5000 annually.
- Re-imaged multiple labs.
- Virtual Desktop Implementation – setup is finalized, pilot testing underway.
- Added a new domain controller to support login and permissions functionality.
- Completed installation of access points in all schools to better support wireless access.
- Captured heat maps of wireless at each building to determine areas where additional access points are needed.
- Identified Mobile Device Management System for implementation in 2014-15.
- Identified Management System for PCs and Macs which should reduce the number of tools need to manage these computers.
- Streamlined imaging process for PCs.
- New servers: Minecraft for RMS SUN program, Moodle Server for testing Learning Management System.
- Began replacement of 500 plus Windows XP computers by replacing Nutrition Services.
- Installed Imagine Learning Media Server for the implementation of Imagine Learning at several schools.

e-Rate filing for 2014-15:

- Priority 1 funding:
 - New services – cell phone services
 - Existing telephone services
- Priority 2 funding
 - Server replacement – 2 domain controllers, 1 blade for virtual environment
 - Replace switches in computers labs and classrooms through the district
 - Add switches and phones to the remodeled buildings at Edgefield to support phone and data infrastructure for Post High and Early Childhood programs.

2013-14 Accomplishments

Reynolds School District

IT Department (Continued)

- Updated the physical computer environment and software for virtual servers.
- Created v-Lan to move security and camera systems behind the firewall and restrict access from the Reynolds network.
- Streamlined and condensed the software security server onto a virtual machine.
- Consolidated servers into new standard configurations for file and application.
- Documented and removed unnecessary phone lines throughout the district.
- Single sign on for computers, Synergy, District Intranet and ticketing system.



Library/Media Services

- Approximately \$75,000 in books were processed and sent to libraries and \$10,000 in equipment – Volunteers have been assisting with book processing.



We are proud of the *Operations*

Department's many accomplishments this year, including:

- Restructured district-wide safety team with clear mission to increase training and inspections
 - Introduced technology to the Maintenance department to assist with record keeping
 - Implemented new work order software and completed 2157 work orders
 - Converted District paper building plans to electronic files for ease of access and archival
 - Completed high level assessments of every one of the District's 28 facilities identifying deficiencies and establishing need and projected cost of improvements
- Established a Facility Master Plan Steering Committee and completed a draft Master Plan
- Successfully completed Summer Projects 2013 for kindergarten expansion to 5 elementary schools



2013-14 Accomplishments

Reynolds School District

Operations Department (Continued)

- Successfully planned, bid and commenced Summer Projects 2014 including further kindergarten expansion at 5 sites, two major kitchen expansions, and a full renovation of the Reynolds High School Gym, and boys and girls locker rooms

*We are proud of the **Nutrition Services'** many accomplishments this year, including:*

Professional Development

- Neala (Pixie) Ertz, Cook Manager at Wilkes Elementary earned state and regional level Louise Sublette Award of Excellence from the School Nutrition Association. This is the highest honor

given to a School Nutrition Manager.

- Leadership topics were a discussed at each monthly Cook Manager's meeting.
- Developed and adopted the Nutrition Services Vision



Statement.

- "We feed their Hunger today, so they may fulfill their Dreams for Tomorrow, one Meal at a time."
- Increased membership in Oregon School Nutrition Association from our current staff.
- Thirteen staff attended the annual conference in Salem.
- Leadership training attended by 24 Nutrition Services staff, including Cook Managers and other key staff members.
 - Topics were "Communication in the Work Place" and "How to Deal with Difficult People."

Program Success

- Successful transition of the 4 Corners School food service program from Trillium Family Services to Reynolds SD Nutrition Services.
- Upgraded Meal presentation and services at RLA – East
- Managed increased meal participation at Margaret Scott and Wilkes Elementary due to boundary change and reduction at Alder Elementary.
- Managed increased participation for Breakfast and Lunch at Hartley, Glenfair, Davis Elementary Schools due to All day Kindergarten.
- Added After School Supper program at Margaret Scott Elementary.
- Increased total supper meal participation average from 550 to 625 over last year.
- Renewed Fresh Fruit and Vegetable Program for nine (9) Elementary schools for SY 13-14.
- Introduced Yogurt Parfaits at four (4) sites during the National Nutrition Month. 4 Corners, Wilkes, Fairview and Salish Ponds.
- Celebrated Super Hero Day – Super Lunch Ladies at Margaret Scott and Wilkes Elementary. Staff dressed in their custom made Super Hero costume for the day and students expressed their appreciation for the efforts by presenting the staff posters and cards they created.
- The RHS Staff was complimented for the "best" Meal Service for Challenge Days in November.
- The Community Eligibility Provision for 12 schools was submitted to ODE Child Nutrition for next school. This will provide breakfast and Lunch to all students at no charge and eliminate the need for households to complete Free and Reduced Meal Application for the next four years.
- Maintained food component requirements and offered popular menu items.

Facility Improvements

- Alder Elementary: Replaced Walk-in Refrigerator and installed mobile serving line
- Woodland Elementary: Replaced Walk-in Refrigerator and Freezer.

2013-14 Accomplishments

Reynolds School District

Nutrition Services

Department (Continued)

Financial Success

- Average Daily meal participation has increased from last year.
- Breakfast: +215 or 6.5%
- Lunch: +260 or 3.8%

We are proud of Student

Services' many

accomplishments this year, including:

- Reduced the number of exclusionary days for students on IEPs and will no longer be under state mandated sanctions as of September 2014 ** Met in the area of Discipline through SPR&I (Systems Performance, Review and Implementation)
- Developed new approach to behavior support plans and functional behavior assessments – provide a systematic approach that all schools use
- Coordinated two Educational Assistant professional development opportunities and had a guest speaker, Dr. Moreno, to discuss paraprofessionals in the classroom, as well as other SPED related topics
- Transitioned to Synergy student system for all special education paperwork



- Exceeded grant benchmarks for keeping students employed in partnership with the state Youth Transition Project for students with special needs
- Became an official ORPATs training site for students with Autism – now implementing a model program for the state
- Inventoried all SPED classrooms for supplemental curriculum in reading, writing and math – implementing a two year plan for purchase, training and implementation
- Met ODE goal for testing less than 1% of population with Extended Assessments
- Brought back middle school FLS students into our district and made plans to bring back elementary FLS students for the 14-15 school year
- Opened up our own Post High “Jump Start Java” coffee cart at the district office. Provides job training opportunities for our own post high students 18-21 years old with disabilities
 - Developed and disseminated our first Restraint/ Seclusion report
 - Began billing for Medicaid for SLP services and MAC claiming for the district



- Implemented PBIS within all elementary schools across the district

We are proud of Board of

Directors' many

accomplishments this year, including:

- Adopted all Policy Updates.
- Board members attended OSBA Summer Conference (4).
- Attended OSBA Fall Conference (6).
- Attended COSA Law Conference (3).
- Board members attended school improvement plan (SIP) presentations.
- Bruce McCain served as Board Vice-Chair and attended NSBA National Conference.
- Bruce McCain earned the Platinum Award for OSBA's Leadership Institute.
- Dane Nickerson served as Board Chair.

2013-14 Accomplishments Reynolds School District

*We are proud of
**Transportation
Services'** many*

*accomplishments this year,
including:*

- Developed transportation's mission statement.
- Opening the doors to opportunities for each and every student, to prepare them to meet the challenges ahead, by providing safe and reliable transportation.
- Increased student management training for drivers in group and one on one settings.
- Purchased 17 propane-fueled school buses. Saving the environment, and money on fuel and bus repair costs.
- Several drivers volunteered to compete in

the Reynolds School District bus safety exercise, demonstrating and improving their safe driving skills.

- Continued volunteering at SnowCap Community Charities and delivering food to children in need.
- Automated the download of student data from synergy to our routing program.
- Increased efficiencies through procedures and use of a maintenance software program.
- Implemented weekly billings of field trips to provide more accurate accounting of school and transportation funds.
- Developed a program to accurately account for SPED transportation costs.
- Developed a reorganization plan to increase efficiencies in routing requests, improve department safety and training, and increase assistance to drivers who need help with student management.



REA 2013-14 Salary Schedule

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

Classified 2013-14 Salary Schedule

	Level IA	Level IB	Level IC	Level IIA	Level IIB	Level IIC
Step 10	\$15.50	\$16.77	\$18.06	\$18.50	\$19.24	\$20.78
Step 9	\$14.98	\$16.21	\$17.45	\$17.88	\$18.58	\$20.07
Step 8	\$14.47	\$15.66	\$16.86	\$17.27	\$17.96	\$19.39
Step 7	\$13.98	\$15.13	\$16.29	\$16.69	\$17.35	\$18.74
Step 6	\$13.44	\$14.60	\$15.65	\$16.03	\$16.63	\$18.04
Step 5	\$12.91	\$13.95	\$15.09	\$15.50	\$16.00	\$17.36
Step 4	\$12.18	\$13.48	\$14.49	\$14.86	\$15.44	\$16.69
Step 3	\$11.74	\$12.97	\$13.96	\$14.30	\$14.80	\$16.04
Step 2	\$11.04	\$12.43	\$13.42	\$13.75	\$14.28	\$15.48
Step 1	\$10.87	\$11.95	\$12.91	\$13.18	\$13.70	\$14.84

	Level IIIA	Level IIIB	Level IIIC	MECH I	MECH II	MECH III
Step 10	\$21.21	\$22.17	\$24.43	\$21.46	\$23.28	\$25.51
Step 9	\$20.49	\$21.43	\$23.60	\$20.74	\$22.49	\$24.65
Step 8	\$19.80	\$20.71	\$22.81	\$20.03	\$21.73	\$23.82
Step 7	\$19.13	\$19.61	\$22.03	\$18.98	\$20.99	\$23.01
Step 6	\$18.35	\$19.19	\$21.21	\$18.68	\$20.18	\$22.11
Step 5	\$17.69	\$18.43	\$20.66	\$17.99	\$19.44	\$21.32
Step 4	\$16.94	\$17.77	\$19.59	\$17.31	\$18.65	\$20.42
Step 3	\$16.30	\$17.04	\$18.85	\$16.66	\$17.87	\$19.58
Step 2	\$15.70	\$16.43	\$18.16	\$16.11	\$17.16	\$18.81
Step 1	\$15.09	\$15.75	\$17.31	\$15.46	\$16.51	\$18.11

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

**Reynolds School District
Budget 2014-15**

General Fund Expenditures by Location and Function - Elementary

ACCOUNT CODE & DESCRIPTION	Woodland		Sallish Ponds		Fairview		Glentfair		Margaret Scott		Sweetbriar	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
1111 - Primary Programs K-5	2,048,015	20.00	2,081,330	20.00	1,577,937	15.25	1,935,519	18.75	1,628,240	17.25	1,546,525	14.25
1220 - Restrictive Programs	-	-	-	-	283,576	4.34	-	-	-	-	-	-
1224 - Life Skills	428,719	7.47	255,893	4.13	-	-	-	-	-	-	470,837	7.47
1229 - Functional Living Skills	-	-	92,741	1.00	-	-	-	-	-	-	-	-
1250 - Less Restrictive Programs	102,334	1.00	108,564	1.00	138,895	1.75	144,670	1.75	181,806	2.50	169,281	2.50
1291 - English Language Learners Instruction	492,790	5.00	419,896	4.50	214,875	2.25	584,145	6.00	321,699	3.50	139,460	1.75
Total 1000 - Instruction	3,071,858	33.47	2,958,424	30.63	2,215,283	23.59	2,664,334	26.50	2,131,745	23.25	2,326,103	25.97
2120 - Guidance Services	103,739	1.00	100,049	1.00	109,548	1.00	109,105	1.00	86,470	1.00	100,049	1.00
2122 - Positive Behavior Supports	3,406	-	3,406	-	3,406	-	3,406	-	3,406	-	3,406	-
2130 - Health Services	11,139	-	29,383	-	10,763	-	9,924	-	11,139	-	11,139	-
2140 - Psychological Services	45,004	0.50	40,952	0.50	40,952	0.50	25,378	0.30	39,636	0.50	39,636	0.50
2150 - Speech Pathologist	81,905	1.00	182,860	2.88	108,564	1.00	108,564	1.00	103,197	1.00	100,872	1.00
2220 - Educational Media Services	38,354	0.75	37,084	0.75	34,511	0.75	37,946	0.75	32,880	0.75	38,612	0.75
2240 - Instructional Staff Development	1,409	-	1,317	-	397	-	1,520	-	2,420	-	1,664	-
2410 - Building Administration	314,633	3.75	319,207	3.81	312,550	3.75	331,233	4.13	293,397	3.75	299,144	3.75
2542 - Custodial Services	138,203	2.00	135,577	2.00	143,859	2.00	140,382	2.00	139,111	2.00	119,964	2.00
2545 - Building Fixed Costs	72,321	-	79,261	-	91,069	-	86,530	-	100,721	-	94,961	-
2550 - Transportation	100	-	100	-	100	-	2,100	-	100	-	2,300	-
Total 2000 - Support Services	810,213	9.00	929,196	10.94	855,719	9.00	856,088	9.18	812,477	9.00	811,747	9.00
Total General Fund 100 by Location	3,882,071	42.47	3,887,620	41.56	3,071,002	32.59	3,520,422	35.68	2,944,222	32.25	3,137,850	34.97

ACCOUNT CODE & DESCRIPTION	Troutdale		Wilkes		Alder		Davis		Hartley		Four Corners	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
1111 - Primary Programs K-5	1,729,490	16.25	1,779,782	18.25	2,145,109	22.75	1,843,203	18.50	1,902,823	19.00	18,022	0.17
1220 - Restrictive Programs	233,184	3.56	-	-	-	-	368,146	6.06	-	-	1,202,142	10.69
1224 - Life Skills	-	-	-	-	-	-	-	-	-	-	-	-
1229 - Functional Living Skills	-	-	-	-	-	-	-	-	-	-	-	-
1250 - Less Restrictive Programs	118,664	1.55	104,410	1.75	78,147	1.00	211,307	3.25	144,303	1.75	-	-
1291 - English Language Learners Instruction	175,696	1.75	394,928	4.50	484,414	5.00	555,382	5.50	615,582	6.50	-	-
Total 1000 - Instruction	2,257,034	23.11	2,279,120	24.50	2,707,670	28.75	2,978,038	33.31	2,662,708	27.25	1,220,164	10.86
2120 - Guidance Services	101,415	1.00	78,690	1.00	109,105	1.00	100,049	1.00	100,049	1.00	-	-
2122 - Positive Behavior Supports	3,095	-	3,406	-	3,406	-	3,406	-	3,406	-	-	-
2130 - Health Services	11,139	-	10,763	-	10,763	-	10,356	-	11,139	-	6,152	-
2140 - Psychological Services	24,571	0.30	50,437	0.50	47,779	0.50	37,108	0.40	39,636	0.50	25,132	0.30
2150 - Speech Pathologist	58,094	0.70	65,140	0.60	87,282	1.00	92,774	1.00	81,905	1.00	43,425	0.40
2220 - Educational Media Services	36,235	0.75	38,612	0.75	39,126	0.75	39,126	0.75	37,946	0.75	-	-
2240 - Instructional Staff Development	1,496	-	631	-	5,050	-	3,675	-	3,610	-	-	-
2410 - Building Administration	316,848	3.75	318,631	4.13	452,257	4.91	322,360	3.75	312,753	3.75	217,223	2.00
2542 - Custodial Services	136,583	2.00	136,218	2.00	137,059	2.00	135,704	2.00	138,721	2.00	74,099	1.00
2545 - Building Fixed Costs	68,326	-	87,283	-	80,514	-	71,160	-	74,846	-	50,330	-
2550 - Transportation	300	-	100	-	100	-	100	-	100	-	-	-
Total 2000 - Support Services	758,102	8.50	789,911	8.98	972,441	10.16	815,818	8.90	804,111	9.00	416,361	3.70
Total General Fund 100 by Location	3,015,136	31.61	3,069,031	33.48	3,680,111	38.91	3,793,856	42.21	3,466,819	36.25	1,636,525	14.56

Reynolds School District
Budget 2014-15

General Fund Expenditures by Location and Function - Secondary

ACCOUNT CODE & DESCRIPTION	HB Lee Middle		Reynolds Middle		Walt Morey Middle		Edgefield Campus		Reynolds High		Outward Bound		RLA West		Admin Campus		
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	
1111 - Primary Programs K-5															395,351		
1121 - Middle School Programs	3,258,889	31.67	3,404,985	33.17	2,675,171	25.66									356,518		
1122 - Middle School Extra-Curricular	79,083	-	76,668	-	88,556	-											
1131 - High School Programs									10,337,184	98.83					318,376		
1132 - High School Athletics									449,265	1.00							
1133 - High School Activities									138,714	-							
1210 - Talented & Gifted															97,707	0.50	
1220 - Restrictive Programs	150,686	2.56	146,580	1.78	213,289	3.34	402,154	4.00	141,064	1.81					278,939	0.78	
1223 - Transition Program							553,839	10.13							2,526		
1224 - Life Skills	173,763	2.56	150,332	2.56	193,794	3.34			210,311	3.44							
1225 - Out of District Programs																	
1227 - Extended School Year																	
1229 - Functional Living Skills			230,933	4.25					237,742	4.25							
1250 - Less Restrictive Programs	350,927	4.56	509,698	7.13	158,885	2.00	140,725	1.75	1,027,449	12.00			244,102	3.63	10,000		
1270 - Educationally Disadvantaged							63,135								80,882		
1271 - Remediation															924,139		
1280 - Alternative Ed														1,596,887	15.60		
1291 - English Language Learners Instruction	156,584	2.00	328,495	3.63	38,601	0.50			376,931	4.33			26,017	0.25	1,008,433	10.25	
Total 1000 - Instruction	4,169,932	43.36	4,847,691	52.51	3,366,296	34.85	1,401,606	18.88	12,918,660	125.66			1,867,006	19.48	4,433,832	11.53	
2110 - Attendance / Social Work			50,132	0.50					100,958	1.00			104,142	1.00	64,566		
2115 - Student Safety	134,892	2.75	137,037	2.81	79,776	1.66	37,684	0.94	298,641	6.00			37,684	0.94	333,174		
2120 - Guidance Services	168,694	2.00	242,157	2.50	153,732	1.50	10,319	0.10	866,775	9.00			92,977	0.90	60,000		
2122 - Positive Behavior Supports	17,855		17,855						37,206						3,498		
2130 - Health Services							5,735								25,254		
2140 - Psychological Services	50,437	0.50	63,418	0.80	45,004	0.50	36,096	0.33	94,611	1.13			36,096	0.33	38,094	0.40	
2150 - Speech Pathologist	107,921	1.20	105,232	1.20	86,161	1.00	67,185	0.80	133,049	1.40			14,816	0.20			
2160 - Other Student Treatment															616,249	8.14	
2190 - Service Direction															866,206	8.75	
2211 - Teaching & Learning															1,233,211	4.75	
2220 - Educational Media Services	93,586	1.00	111,721	1.00	106,354	1.00			155,493	1.94					214,564	1.00	
2230 - Assessment & Testing									52,383	1.00					530,267	4.50	
2240 - Instructional Staff Development	4,545				19,714				28,904				7,156		105,600		
2310 - Board of Education															338,471	0.50	
2321 - Office of the Superintendent															413,438	1.50	
2410 - Building Administration	775,135	8.50	759,947	9.63	598,245	6.81	220,282	1.81	1,592,206	15.00			306,775	3.00	55,385	6.26	
2520 - Fiscal Services					30,560										1,212,355	10.70	
2541 - Operation and Maintenance Service Direction					201,775	3.00									1,775,006	12.20	
2542 - Custodial Services	187,907	3.00	283,231	4.25	201,775	3.00			483,632	8.00			49,572	1.00	536,390	1.00	
2543 - Grounds Maintenance															586,393	5.00	
2544 - Maintenance Services					100,000										690,000		
2545 - Building Fixed Costs	121,197		223,331		135,609		70,472		481,488				18,000		327,236		
2546 - Safety Program																	
2550 - Transportation	13,175		17,325		34,980				145,486				27,500		110,500		
2558 - Transportation - Special Ed																	
2559 - Other Student Transportation																	
2573 - Distribution Services																	
2574 - Print Services																	
2620 - Grant/Development																	
2630 - Communications																	
2640 - Staff Services																	
2660 - Technology Services																	
Total 2000 - Support Services	1,675,344	18.95	2,011,386	22.69	1,609,765	15.47	447,773	3.98	4,470,832	44.47			18,000	729,918	7.37	21,930,761	172.70
3500 - Child Care									24,887	0.50				110,726.00	2.00		
Total 3000 - Community Service									24,887	0.50				110,726.00	2.00		
5110 - Long-Term Debt Service																	
5200 - Transfer Of Funds																	
Total 5000 - Other Uses (Fund Xfer/Debt Servi																	
6110 - Operating Contingencies																	
Total 6000 - Contingency																	
7000 - Unappropriated Ending Fund Balan																	
Total 7000 - Unappropriated Ending Fund Balan																	
Total General Fund 100 by Location	5,845,276	62.31	6,859,077	75.20	4,978,061	50.32	1,849,379	22.86	17,414,379	170.63			18,000	2,707,650	28.85	36,522,942	184.23

**Reynolds School District
Budget 2014-15**

General Fund Expenditures by Location and Function - Alternative

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

Outlook Newspaper

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

Received by

MAY 19 2014

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 0414-07

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:

4/18 - 4/22/2014

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, 2014 to June 30, 2015 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 1st 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 1, 2014 at Reynolds School District Administration Office; 1204 NE 201st Avenue; Fairview, OR, between the hours of 7:30 a.m. and 4:00 p.m. This is a public meeting where deliberation of the Budget Committee will take place.

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

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

OL0414-07
04/08, 04/22/14

Don Atwell

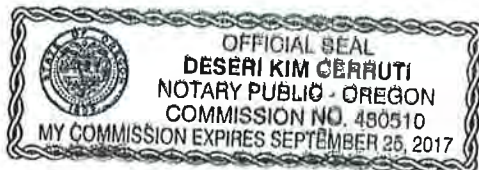
Don Atwell

Subscribed and sworn to before me this

15th Day of May, 2014

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 0514-27

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:

5/20/2014

Don Atwell

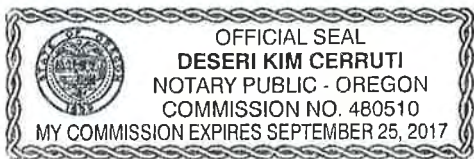
Don Atwell

Subscribed and sworn to before me this

28 Day of May, 2014

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
 2014-2015**

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

<u>1204 NE 201st Ave.</u> Mailing Address of District	<u>Fairview</u> City	<u>OR 97024</u> State Zip	<u>06/30/2014</u> Date Submitted
<u>Cynthia Le</u> Contact Person	<u>Director of Finance</u> Title	<u>503 661 7200</u> Daytime Telephone	<u>hle@rsd7.net</u> 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	Excluded from Measure 5 Limits Amount of Levy
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) 1		4.4626	
2. Local option operating tax 2			
3. Local option capital project tax 3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 4a			\$7,231,750
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c			\$7,231,750

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-075-6 (Rev 12-13) (see the back for worksheet for lines 4a, 4b, and 4c)
 File with your assessor no later than JULY 15, unless granted an extension in writing.

FORM 119
 OL0514-27
 05/20/14

Received by
 JUN 02 2014
 Business Services
 Reynolds School District #7



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

Welcome and Introductions

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

Budget Committee - roll call:

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

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

Election of Officers

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

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

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

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

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

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

Superintendent Linda Florence – 2014-2015 Budget Message

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

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

Budget Process & Budget Document Review

CFO Rachel Hopper outlines the budget document:

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

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

Budget Committee Comments/Questions

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

Public Comment

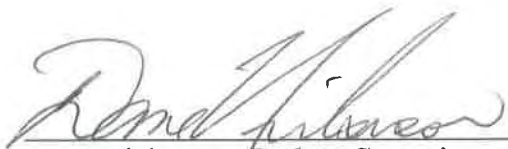
- Joyce Rosenau – REA President, Resident of the district.
Portland Art Tax dollars – would like to know the current status of the dollars provided from the City of Portland for the Arts Tax and if there are unspent dollars available to spend in the coming year.
Elementary Teachers do not want to switch to pc's. Ipads and Macs are in the classrooms.
Dell in classroom has not functioned all year. Would prefer books in the student's hands.

Next Meeting

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

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

Reviewed and Approved by:



Dane Nickerson, Budget Committee Chair/Board Chair



Linda Florence, Superintendent



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

Welcome and Introductions

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

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

Absent: Budget Committee Member Zainab Ali Alabboodi.

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

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

Old Business

Arts Tax

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

Public Comment

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

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

Budget Document Review

Budget Process

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

Budget Goals

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

Budget Overview

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

Budget Summary

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

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

General Fund (100)

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

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

3000 State Sources

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

4000 Federal Services

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

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

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

General Fund Expenditures – page 69

- Breakdown of Instruction in fund 1000.
- Additional programs

Fund 1111 Primary Programs K-5

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

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

Fund 1121 Middle School Programs

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

Fund 1122 MS Extra-Curricular

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

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

Fund 1131 High School Programs

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

Fund 1132 High School Activities

- Decrease in supplies. Will ensure that is intention

Fund 1210 Talented and Gifted

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

Chair called a break at 7:28pm.

14-15 Special Ed Overview Report

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

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

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

Fund 1291: ELL

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

Fund 2110: Attendance/Social Work

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

Fund 2115: Student Safety

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

Questions on 1291

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

Fund 2119: Homeless

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

Fund 2120: Guidance Services

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

Fund 2130: Health Services

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

Fund 2140: Psych

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

Fund 2211: Teaching & Learning

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

Fund 2220: educational media services

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

Fund 2240:

- Substitute costs for teachers to attend professional development

Fund 2310: Board

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

Fund 2321: Superintendent

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

Fund 2410: Building Administration

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

Fund 2520: Fiscal Services

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

Fund 2541: Operation and Maintenance

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

Fund 2542: Custodial Services

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

Fund 2543: Ground Maintenance

- No increase in fte
- John asked question:

Fund 2544: Maintenance Services

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

Fund 2545: Building Fixed Costs

- Utilities
- Moving out some of the supplies.

Fund 2546: Safety Program

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

Fund 2550: Transportation

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

Fund 2558: Transportation: Sped

- Transportation for special ed is under student service accounts.

Next Meeting


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

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

Reviewed and Approved by:



Dane Nickerson, Budget Committee Chair/Board Chair



Linda Florence, Superintendent



The Board of Directors of the Reynolds School District No. 7 met in a scheduled Budget Committee meeting in the County of Multnomah, in the State of Oregon, at 6:00p.m. Thursday, May 15, 2014, at Reynolds High School, 1698 SW Cherry Park Rd, Troutdale, OR.

Welcome and Introductions

Board Chair Dane Nickerson called the May 15, 2014 Budget Committee Meeting to order at 6:01p.m.

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

Absent: Budget Committee Member Zainab Ali Alabboodi and Kathleen Forrest.

Action Item – Prior Meeting Minutes (May 8, 2014 meeting minutes)

Trenton Harden moves to approve the meeting minutes from budget meeting 2. Joe Teeny seconds. Budget committee members vote and unanimously approve with 12 ayes and 0 nays.

Old Business

Miscellaneous revenue

- Rebate from workers comp premium
- Pay it annual and receive refund for premiums not needed
- E-rate refunds through vendors will be high this year and will drop back down and be more in line this next school year.

Public Comment

- None at this meeting

Budget Document Review

General Fund – pg 72

- Communications
- Staff Service – HR
- Technology services
 - Continues with replacements
 - Increase staff level to takeover some customer service support

Enterprise & Community Services – 3000

- Business Activity
 - Childcare program at RHS
 - CTE program providing services

Other Uses – 5000

- Long term debt payments at district for IT expansion loan

- Transfer of loans to cover debt services in capital fund, obligation to nutrition, unemployment and retirement funds.

Contingency – 6000

- Contingency of \$2.6M include ELL set-aside, facility project, \$1.1M Pers for chargebacks.
- Mt Hood Aquatics agreement approved at last night's business meeting and will affect next year's budget. Pool repair estimated at \$100K. Reduce contingency and add to facility is the proposed.
- 5% set-aside following board policy. Increase, because beginning fund balance increased.

Nutrition Services– pg 75

- Food service
- Revenues from lunch purchases
- Strict guidelines on how revenues are spent
- Includes project costs for 14-15

Dane outlines the action taken at last night's business meeting for kitchen equipment, is that reflected or impacted in this budget? Confirmed, it was already proposed.

Federal Programs – pg 79

- Grants submitted before federal funds provided. Expenditures outlined in general fund.
- Project for title and IDEA budget.
- Based on carry forward dollars (Federal annual is September 30)
- IDEA for special education services
- Bruce ELL/KNOVA issue and KNOVA has not agreed to contract addendum. Is this budget outlining this?
 - Rachel notes that there is 1 fte ELL and general fund pass thru dollars. Based on the assumption and will be in the general fund.
- Heather asked if enrollment numbers are higher than what we are anticipating and we need additional fte.
 - It would be reported higher and generate additional funds. It would increase pass thru dollars.
 - Based on the student/fte ratio, there would be increased expenditures from the pass thru dollars.
- Rachel outlined the grants balance and the carry forward of the federal dollars are what creates the increase in the grants.
- Joe asked what is driving the decrease in the grants, anticipating a decrease of 10%.
 - Rachel notes that what we budgeted for is recommended by ODE. If we find we have more students that qualify, it could go up. They expect a decrease of 10% on funding.

State and Local Programs – pg 90

- Accounting for ASB
- Early Childhood programs was running through here
- Small grants
- Projected increase in state and local grants by \$700K. Some is included in beginning fund balance. Dollars are monitored strictly and timely.
- Some show for historical purpose only.
- No reallocation allowed. Can only spend on program outlined in the grant.

Other Funds – pg 102

- Retirement Fund
- Insurance Reserve Fund – self-insure for deductibles to cover cost before reimbursement from insurance company.
- Debt Service/General Obligation Bond
- Debt Service/PERS UAL Fund
- Capital Projects Fund – debt services. Until construction picks up, won't increase.
- Scholarship fund – track for others/trust fund.
- Debt Services includes this year's obligations, not overall loan balance which is a separate schedule in budget document.
- Bruce: fund 351 PERS UAL – side account, can you explain to committee?
 - Decision in 2002 to borrow against future liability for PERS at a controllable interest rate. With the districts that did this advance financing, we locked in an interest rate. Didn't excuse PERS rate for employer. Those that don't have side accounts are looking at 25% costs for PERS. Most districts have an overall number of employees decreasing and the rate goes up. We have an increase in fee which is a discount to us, and this was a good investment.

Programs:

- Pg 114: Schedule of Language spoken in district. 61 different languages spoken in district.
- Questions about schedules:
- Josh: What does active, monitored, combined mean?
 - Rachel – distinction of type of services needed. Active is students recognized and providing services to. Monitored is students that have exited but may still need additional support.
- Joe: A lot of languages on report, what falls under 'other'.
 - Rachel: dialects not on the map.
- Sara: A lot of families that speak Spanish as a second language. How does the district get the demographics information?
 - Home language survey, self-reporting information.
 - Sara would like a demographics report.
- Review the proposed motion.
- Changes will reflect board action from 5/14/14, with a reduction in General Fund – Facilities for pool repair of \$100K.

Questions from the Budget Committee

- Diego would like to have a deliberation around refunds. State some verifying questions. If they calculate their own numbers \$660,533 refunds. Hard to find in the document. How can we make sure these funds are used toward poverty programs or support poverty students.
 - Rachel notes that the district receives poverty funds based on the state census. Single year adjustment that allows us to recoup some of the expenses over the past 14 years. Recent census completed. Inside State School Fund number. Calculated and distributed with a complex formula. Estimate on how it is reflected. Been serving 86% free and reduced lunch. Series of programs in place to support our students throughout the budget. Serve the students of poverty at each of our schools.

- Diego confirmed that it is just going into the general fund and not directly towards those services.
 - Rachel confirms that we are supporting students with 3 social workers, transportation, school supplies. It is a lump sum that will go towards programs that we already have in place to support to them.
- Josh: athletic fund decreasing despite the program expanding. Two students in district. I'm up on all the fees and requirements for fundraising. Talent and skills, but not the money. Disappointed. How much of the athletic fee goes to the district? We need to remove obstacles for poverty students.
 - Rachel: Fee for athletic participation. There is a gradual scale for how/what the family pays and for multiple students. Based on Free and Reduce lunch fee. Fundraising helps offset costs for student that can't afford gear or rides, etc.
 - Fees cover costs for stipends, officials, secretary, etc. Not the maintenance of facilities, covered in the facilities budget.
- Meredith: pg 17 student teacher ratio. Adding fte. Some numbers seem really high.
 - Rachel: Average per school. Some classes, like pe or music, are higher student/teacher ratio. Doesn't include ELL or specialists at Elementary.
- Dane outlines that at each business meeting; the enrollment report is reviewed and monitored.
- John would like to see more information on how the allocation comes out for ratio/class sizes. Additional classrooms, etc.
- Josh: Board sets budget goals in December, correct. Confirmed. When coming into these meetings, that information would be helpful. Keep in mind for future practices.
- Diego: One of the goals is to align ELL resources with ELL services. How do we know exactly where we are at in aligning services?
 - Rachel: aligned dollar to dollar expenditures. 19% increase from last year, some rollup in costs for labor. What we are adding are the ELL language coaches to help train teachers to give them the tools needed to work with students in their classrooms. 3 coaches. All day K at all elementary schools. In terms as aligning resources, outline what we are doing. Distinction of identified and monitored. It's difficult to put a number on it, because it was allocated at the schools. Inside contingencies, dollars for the new model outlined. Until there is specific information, we don't have a dollar. Until registration is complete, we don't know the needs for the coming school year.
- Diego: how much have you set aside in contingency for support to ELL?
 - Rachel: \$500K pending on ELL services.
- Chris: in instruction, there is training for specific support to ELL.
- Sarah: would like to ask the district to put more attention on their ELL students. We estimate, but don't have teachers. Want to know more about program in place. Why students don't exceed ELL program? Why students have second grade reading level? More attention on this issue.
- Joe: REA Salary schedule. Do we have the costs for insurance, etc?
 - Rachel: 27.37% of salary is the employer costs.
- Joe: what percent is pers?
 - Depends on tier level I or II.

- Sarah: Families struggling. Rosemary Anderson, only have students from Portland. Where to go if not attending. Do we have program similar to PORC?
 - Rachel: if PORC was a recognized school. Only if they are a registered school and with a district contract, the adm would move to that school and a contract agreement.
 - Students have to be enrolled and attending to receive funding for kids.
 - Only way to spend dollars on a non-contract program would be to decrease services to cover costs.
- Diego: Would like to see equitable teacher distribution in the elementary schools. Larger schools and higher poverty have the same amount of teachers as the other schools.
 - Rachel FTE by location in budget book. It will outline the fte by school.
 - Enrollment report is tracked monthly and will be based on class size.

Chair would accept a motion at this time.

- Bruce: is this an amended motion.
 - Rachel outlined that this would be the motion, as amended.
- Stan outlined that Chair is required to read the resolution.
- Chair awaiting a motion.
- Stan notes that Chair should read the resolution and then a motion is called.

Action Items

A. Motion to Approve proposed 2014-2015 Budget

Chair reads the Motion to Approve Budget and Appropriation of Funds into the record.

Vice Chair Meredith Cawood moves to approve the budget as the document instructs. Trenton Harden seconds.

- John is impressed by the document and the plan, allocation of resources across all grade levels targeted areas that are in need of resources.
- Sara comments on families in our district with poverty. So many factors on why students dropout and would like the district to consider some funding to support those special kids.

Budget committee members vote and unanimously approves with 12 ayes and 0 nays.

B. Motion to Approve Levying Taxes

Chair reads the Motion Levying Taxes into the record.

Trenton Harden moves to approve levying taxes. Vice Chair Meredith Cawood seconds. Budget committee members vote and unanimously approves with 12 ayes and 0 nays.

Adjourn Budget Committee Chair Nickerson adjourned the May 15, 2014 budget committee meeting at 7:20pm.

Reviewed and Approved by:



Dane Nickerson, Budget Committee Chair/Board Chair



Linda Florence, Superintendent

MAY 1ST 2014
Budget Mtg #1

Public to be heard – Sign-in Log

	NAME:	STAFF/Parent/ Community Member	TOPIC:	Completed Form? Y or N
1	Joyce Roseman	staff/comm	ARTS TAX, Tech	yes
2				
3				
4				
5				
6				
7				

Individuals signed up on this log will have 3 minutes each to address the Board.
Additional written comments may be submitted to Board Secretary for Board dissemination. Thank you.

Welcome!

Public Comment

The Reynolds School Board invites and encourages citizen attendance and involvement.
Thank you for coming!

All Board of Education monthly business meetings (with the exception of executive session) are open to the public and are conducted in public - but are not necessarily meetings for public participation. Hearings on subjects are conducted at separate meetings.

Note: Tonight's business meeting is designed to keep presentations and deliberations efficient and effective. The Board will not comment, but listen only. They may choose call your name for public testimony at the end of the meeting if your topic is a non-agenda item. The board may choose not to address your request if your topic is outside the scope of the Board's governance.

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

- ✓ The Board Chair will call your name when it is your turn to speak as defined by the explanation you provide of your topic when that specific agenda item is addressed.
- ✓ You will address the Board with your public testimony **limited to 3 minutes** for each individual. Due to time constraints, the maximum amount of public testimony is 7 individuals.
- ✓ Please complete the form fully with adequate detail so you will be able to speak. Forms not completed fully may result in the inability of the board to call you for public to be heard.
- ✓ When called, please state your name, relationship to district, place of residence and the subject which you will address.

Name Joyce Rosenow Date 5-1-14

Address _____

Email _____

Relationship with District: Citizen/Community Member Employee Parent Student

Agenda Item/Topic Arts Tax, Technology

Group Spokesperson? Yes _____ No _____ Group: _____

Written Comments (use the reverse side if needed)

Public to be heard – Sign-in Log

	NAME:	STAFF/Parent/ Community Member	TOPIC:	Completed Form? Y or N
1	Joyce Roseman	staff / com.	Staffing	Y
2	Rodolfo Vasquez OR Brenda Meza	Parent	Discipline	Y
3				
4				
5				
6				
7				

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Additional written comments may be submitted to Board Secretary for Board dissemination. Thank you.



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✓ Please complete the form fully with adequate detail so you will be able to speak. Forms not completed fully may result in the inability of the board to call you for public to be heard.
✓ When called, please state your name, relationship to district, place of residence and the subject which you will address.

Name Joyce Rosenau Date 5/8/14

Address

Email

Relationship with District: [X] Citizen/Community Member [X] Employee [] Parent [] Student

Agenda Item/Topic Staffing

Group Spokesperson? Yes No Group:

Written Comments (use the reverse side if needed)



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✓ Please complete the form fully with adequate detail so you will be able to speak. Forms not completed fully may result in the inability of the board to call you for public to be heard.
✓ When called, please state your name, relationship to district, place of residence and the subject which you will address.

Name Rodolfo Vazquez or Brenda Meza Date 5-8-14

Address

Email

Relationship with District: [] Citizen/Community Member [] Employee [x] Parent [] Student

Agenda Item/Topic Discipline

Group Spokesperson? Yes [x] No [] Group:

Written Comments (use the reverse side if needed)

ENGLISH:

Members of the finance committee, respected members of the board and superintendent :

My name is Rodolfo Vazquez, I am a parent of children attending Reynolds school district. tonight I'm here because I want to share a very important message from community parent leaders: We are Pleased to see the district's commitment to taking action to address the high rates of suspension and expulsions, particularly for children of color.

Restorative justice is an important part of dealing with disciplinary problems in Reynolds. This helps teach children life skills, allows parents to work in partnership with schools and provides new tools and strategies for teachers and staff to use in classroom.

As a parent, I think we need disciplinary practices that help keep our children in schools and explore alternative ways to discipline rather than relying on expulsion and suspension. We should have staff who take the time to understand our families, not make assumptions and learn about cultural differences that will help us better work together.

We strongly support hiring administrators, school deans and building leaders who can focus on developing a positive school culture and discipline practices.

This is a good start and we encourage the Reynolds District to:

- Ensure that every building has a leader who has been well trained in restorative justice **and** working with families
- Develop a plan and timeline for equipping all staff who work with children with the tools they need to use restorative justice and discipline kids equitably.

Miembros del comité de finanzas, respetados miembros de la mesa directiva y superintendente:

Mi nombre es _____, soy madre de niños que asisten en el distrito de Reynolds. Esta noche estoy aquí porque quiero compartir un mensaje muy importante de parte de padres líderes comunitarios: Nosotros, los padres presentes estamos encantados de ver que el distrito se ha comprometido a tomar medidas para hacer frente a los altos índices de suspensiones y expulsiones, en particular para los niños de color.

La Justicia Restaurativa es una parte importante de hacer frente a los problemas disciplinarios en Reynolds. Esto Ayuda a enseñar a los niños habilidades para la vida, permite que más padres trabajen en colaboración con las escuelas y proporciona nuevas herramientas y estrategias para maestros y personal para utilizar en la clase.

Como padre, creo que tenemos que tener prácticas disciplinarias que ayuden a mantener a nuestros hijos en las escuelas y explorar maneras alternativas en lugar de depender de la expulsión y suspensión. Deberíamos tener personal que se tome el tiempo para entender nuestras familias, no hacer suposiciones y aprender acerca de las diferencias culturales que nos ayudarán a trabajar mejor juntos.

Apoyamos firmemente la contratación de administradores, y líderes escolares que puedan enfocarse en el desarrollo de una cultura positiva en las escuelas y prácticas disciplinarias.

Este es un buen comienzo y animamos el Distrito Reynolds a:

1. Asegurar que cada edificio tenga un líder que ha sido **bien entrenado** en la justicia restaurativa **y** el trabajo con las familias
2. Desarrollar un plan y un calendario para **entrenar** a todo el personal que trabaja con estudiantes, sobre las herramientas que necesitan para utilizar la justicia restaurativa y disciplinar a los niños de manera equitativa.

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Reynolds School District Board of Directors will be held on June 11, 2014 at 7 pm at Fairview City Hall, 1300 NE Village St. Fairview OR 97024. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Reynolds School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at District Administration Building, 1204 NE 201st Ave., Fairview OR 97024, between the hours of 8:00 a.m. and 4:00 p.m., or online at <http://www.reynolds.k12.or.us>. This budget is 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

Email: hle@rsd7.net

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
Beginning Fund Balance	\$24,034,587	\$16,659,074	\$14,813,727
Current Year Property Taxes, other than Local Option Taxes	28,360,217	28,703,090	30,051,802
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	10,100,059	10,068,237	11,863,746
Revenue from Intermediate Sources	1,331,200	1,105,081	2,184,323
Revenue from State Sources	70,391,257	78,971,698	85,190,733
Revenue from Federal Sources	11,981,194	14,899,401	18,544,982
Interfund Transfers	1,221,612	1,512,000	2,054,038
All Other Budget Resources	0	0	0
Total Resources	\$147,420,126	\$151,918,581	\$164,703,351

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$58,502,850	\$63,246,582	\$68,446,443
Other Associated Payroll Costs	28,057,464	34,526,758	34,397,916
Purchased Services	15,672,959	16,402,871	19,819,731
Supplies & Materials	8,943,964	7,445,779	9,185,351
Capital Outlay	1,310,707	1,225,652	2,284,114
Other Objects (except debt service & interfund transfers)	1,161,089	1,130,236	3,131,999
Debt Service*	14,222,612	14,986,548	13,882,240
Interfund Transfers*	1,221,612	1,512,000	2,054,038
Operating Contingency		4,821,124	3,783,169
Unappropriated Ending Fund Balance & Reserves	18,326,870	6,621,031	7,718,350
Total Requirements	\$147,420,127	\$151,918,581	\$164,703,351

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

1000 Instruction	\$65,278,017	\$72,271,969	\$79,980,989
FTE	625.16	652.86	682.84
2000 Support Services	42,810,240	45,012,005	48,854,539
FTE	378.84	388.02	405.47
3000 Enterprise & Community Service	5,560,776	6,911,898	7,197,678
FTE	49	51.366	54.01
4000 Facility Acquisition & Construction		105,741	1,000
FTE			0
5000 Other Uses			1,764,348
5100 Debt Service*	14,222,612	14,662,813	13,349,240
5200 Interfund Transfers*	1,221,612	1,512,000	2,054,038
6000 Contingency		4,821,124	3,783,169
7000 Unappropriated Ending Fund Balance	18,326,870	6,621,031	7,718,350
Total Requirements	\$147,420,127	\$151,918,581	\$164,703,351
Total FTE	1053	1092.246	1142.32

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

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PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Li 4.4626	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	\$42,569,240	
Other Bonds	\$65,755,776	
Other Borrowings		
Total		

** 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 2014-2015

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

<u>1204 NE 201st Ave.</u> <small>Mailing Address of District</small>	<u>Fairview</u> <small>City</small>	<u>OR 97024</u> <small>State Zip</small>	<u>06/30/2014</u> <small>Date Submitted</small>
<u>Cynthia Le</u> <small>Contact Person</small>	<u>Director of Finance</u> <small>Title</small>	<u>503 661 7200</u> <small>Daytime Telephone</small>	<u>hle@rsd7.net</u> <small>Contact Person E-mail</small>

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

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.4626	
2. Local option operating tax	2		Excluded from Measure 5 Limits Amount of Levy
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 4a.			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b.			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c.			\$7,231,750

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

Reynolds School District No. 7

Motion to Approve Budget and Appropriation of Funds

May 15, 2014

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

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

General Fund

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

Federal Programs

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

State and Other Programs

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

Nutrition Services

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

Early Retirement

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

Insurance Reserve

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

Debt Service - G.O. Bonds

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

Debt Service - Pers Bonds

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

Capital Projects Fund

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

Trust Fund

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

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

Reynolds School District No. 7

Motion Levying Taxes

May 15, 2014

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

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

Levy Within Tax Base (Permanent Rate)	\$4.4626
Levy for Bonded Debt (excluded from all limitations)	\$7,231,750



Dane Nickerson, Budget Committee Chair

Attest:



Rachel L. Hopper, Deputy Clerk



Reconciliations between Approved and Adopted

General Fund:

- \$60,000 moved out of Operating Contingencies and into Guidance Services for the "Challenge Day" program.
- \$641,250 moved from Operating Contingencies to ELL for an additional 6.75 FTE across several schools.

Resolution #2013-14-008

A RESOLUTION ADOPTING THE 2014-15 BUDGETS AND APPROPRIATING FUNDS

- WHEREAS,** Oregon Local Budget Law requires school districts to adopt a budget authorizing expenditures for each fiscal year, and
- WHEREAS,** the Budget Committee held a public hearing to gain public input on the proposed budget and subsequently approved the 2014-15 Budget, and
- WHEREAS,** the Board of Directors approved changes to the Approved Budget within the legal requirements allowed following a public hearing on the 2014-15 Approved Budget, and
- WHEREAS,** the Board desires to adopt the 2013-14 Budget as amended and appropriate expenditures for the 2014-15 fiscal year, and

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of Reynolds School District 7 to adopt the **2014-15** Budget as amended in the total sum of **\$164,703,351**, 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, 2014 are hereby appropriated as follows:

Major Function	Item Description	Approved Budget 2014 - 15	This Amendment	Adopted Budget 2014-15
GENERAL FUND				
Expenses				
1000	Instruction	68,694,665	641,250	69,335,915
2000	Support Services	42,465,963	60,000	42,525,963
3000	Community Services	135,613		135,613
5000	Other Uses (Debt & Transfers)	2,176,348		2,176,348
6000	Contingencies	2,575,459	(701,250)	1,874,209
7000	Unappropriated End. Fund Balance	6,107,792		6,107,792
TOTAL		122,155,840	-	122,155,840

FEDERAL PROGRAMS				
Expenses				
1000	Instruction	9,110,601		9,110,601
2000	Support Services	3,742,968		3,742,968
3000	Community Services	138,861		138,861
TOTAL		12,992,430		12,992,430
STATE & OTHER PROGRAMS FUND				
Expenses				
1000	Instruction	2,175,723		2,175,723
2000	Support Services	898,983		898,983
3000	Community Services	453,095		453,095
6000	Contingencies	41,918		41,918
7000	Unappropriated End. Fund Balance	1,058,418		1,058,418
TOTAL		4,628,137	-	4,628,137
NUTRITION SERVICES				
Expenses				
3000	Community Services	6,470,109		6,470,109
6000	Contingencies	726,546		726,546
TOTAL		7,196,655	-	7,196,655
EARLY RETIREMENT FUND				
Expenses				
2000	Support Services	800,000		800,000
6000	Contingencies	439,246		439,246
TOTAL		1,239,246	-	1,239,246
INSURANCE RESERVE FUND				
Expenses				
2000	Support Services	936,318		936,318
TOTAL		936,318	-	936,318
DEBT SERVICE G.O. BONDS				
Expenses				
5000	Other Uses - Debt Service	6,698,750		6,698,750
7000	Unappropriated End. Fund Balance	533,000		533,000
TOTAL		7,231,750	-	7,231,750
DEBT SERVICE PERS BONDS				
Expenses				
5000	Other Uses - Debt Service	6,650,490		6,650,490
TOTAL		6,650,490	-	6,650,490
CAPITAL PROJECTS FUND				
Expenses				

4000	Facilities Acquisition & Construction	1,000		1,000
5000	Othe Uses - Debt Service	1,642,038		1,642,038
TOTAL		1,643,038		1,643,038
TRUST FUND				
Expenses				
2000	Support Services	10,307		10,307
7000	Unappropriated End. Fund Balance	19,140		19,140
TOTAL		29,447		29,447
TOTAL ALL FUNDS				
Expenses				
1000	Instruction	79,980,989	641,250	80,622,239
2000	Support Services	48,854,539	60,000	48,914,539
3000	Community Services	7,197,678		7,197,678
4000	Facilities Acquisition & Construction	1,000		1,000
5000	Other Uses (Debt & Transfers)	17,167,626		17,167,626
6000	Contingencies	3,783,169	(701,250)	3,081,919
7000	Unappropriated End. Fund Balance	7,718,350		7,718,350
TOTAL		164,703,351	-	164,703,351

Effective Date: Upon Adoption

Passed and adopted by the Reynolds School Board this 11th Day of June 2014.



Dane Nickerson, Board Chair



Rachel L. Hopper, Deputy Clerk

Resolution #2013-2014-009

**A RESOLUTION DECLARING, IMPOSING AND CATEGORIZING TAXES
FISCAL YEAR 2014-15**

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

WHEREAS, the Board has adopted the 2014-15 Budget in the sum of **\$164,703,351**, including property tax revenues, and

WHEREAS, the Board desires to declare, impose and categorize taxes for Fiscal Year 2014-15 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 **\$7,231,750** be levied upon all taxable property and categorized as education within the District to retire a portion of the District's long-term debt obligation, and amounts are declared as follows:

2014-15 Tax Rates	
Levy within Tax Base (Permanent Rate)	\$ 4.4626
Levy for Bonded Debt (excluded from all limitations)	\$ 7,231,750

Effective Date: July 1, 2014

Passed and adopted by the Reynolds School Board this 11th Day of June 2014.



Rachel L. Hopper, Deputy Clerk



Dane Nickerson, Board Chair