

# Adopted Budget

## 2017-2018



*Left: Wilkes Elementary School schematic design*



*Middle: Fairview Elementary School schematic design*



*Right: Troutdale Elementary School schematic design*

*Below: Reynolds High School schematic design*



*Construction projects as a result of bond levy approved May 2015*





**ADOPTED BUDGET  
2017-18**

Prepared by:  
Finance Department

Linda Florence, Ed.D.  
Superintendent

Rachel Lopez Hopper  
Deputy CEO

Huong Cynthia Le  
Director of Finance

Becky Nino  
Budget Specialist

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ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## REYNOLDS SCHOOL DISTRICT #7

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2016-2017.

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



A handwritten signature in black ink, appearing to read 'Anthony N. Dragona'.

**Anthony N. Dragona, Ed.D., RSBA**  
President

A handwritten signature in black ink, appearing to read 'John D. Musso'.

**John D. Musso, CAE, RSBA**  
Executive Director



**REYNOLDS SCHOOL DISTRICT  
2017-18 ADOPTED BUDGET DOCUMENT  
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# Introductory Section



*Alder Elementary School students smile and wave at Career Day*

**2017-2018**





## **REYNOLDS SCHOOL DISTRICT EXECUTIVE SUMMARY**

The Executive Summary presents a comprehensive summary of required information from each section of the budget and could be presented separately from the budget document and still present a complete representation of the entity. The Introductory Section in its entirety is presented as Reynolds School District # 7's Executive Summary.

The primary purpose of this document is to provide timely and useful information concerning the past, current and projected financial status of the District to facilitate financial decisions that support the educational goals of the District.

This budget document is the primary document used to present the financial plan of the District and to inform the reader about demographics and operations of the District. The document was prepared in the format necessary to meet the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award Program. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

We are pleased to present the 2017-18 budget for Reynolds School District # 7. The budget has been prepared in accordance with state regulations, local budget law and policies covering the required twelve-month period from July 1 through June 30.

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**REYNOLDS SCHOOL DISTRICT  
BOARD OF DIRECTORS  
BUDGET COMMITTEE COMMUNITY MEMBERS  
BUDGET YEAR 2017-2018**

***Board Members***

---



**Valerie Tewksbury**

Position 1

Term Ends: June 30, **2017**



**Diego Hernandez**

Position 2

Term Ends: June 30, **2017**



**John Lindenthal**

Position 3

Term Ends: June 30, **2017**



**Joseph Teeny, Chair**

Position 4

Term Ends: June 30, **2017**



**Tamara Schaffner**

Position 5

Term Ends: June 30, **2019**



**Dane Nickerson, Vice Chair**

Position 6

Term Ends: June 30, **2019**



**Stevie Chao**

Position 7

Term Ends: June 30, **2017**

***Community Members***

---

**Sara Garcia Gonzalez**

Position 8

Term Ends: June 30, **2017**

**Catherine Nicewood**

Position 9

Term Ends: June 30, **2017**

**September Price**

Position 10

Term Ends: June 30, **2017**

**Matthew Craven**

Position 11

Term Ends: June 30, **2018**

**Trenton Scott Harden**

Position 12

Term Ends: June 30, **2018**

**April Curtis**

Position 13

Term Ends: June 30, **2019**

**Meredith Guthrie (past Chair)**

Position 14

Term Ends: June 30, **2019**

**REYNOLDS SCHOOL DISTRICT  
ADMINISTRATION & BUDGET TEAM**

**District Administration**

Dr. Linda Florence, Superintendent

Frank Caropelo, Assistant Superintendent

Michelle Murer, Student Services

Rachel Hopper, Deputy CEO

Kate McLaughlin, Federal Programs

Chris Greenhalgh, Primary & Secondary

Centae Richards, Equity & Compliance

Jennifer Ellis, Human Resources

Andrea Watson, Communications

Patty Carrera, Assessment & Evaluation

Huong Cynthia Le, Finance

**Budget Team**

Jeff Gibbs, Information Technology

Debbie Nicolai, Margaret Scott Elementary

Kathy Houck, Transportation

Marie Marianiello, Sweetbriar Elementary

Christy Foote, Nutrition Services

Edward Krankowski, Troutdale Elementary

Pierre Dehaze, Facilities

Candice Henkin, Wilkes Elementary

Justin Birmingham, Grants & Partnerships

Rob Robinson, Woodland Elementary

Michael Clutter, Alder Elementary

Dan Kimbrow, H.B. Lee Middle School

Ashley Furlong, Davis Elementary

Stacy Talus, Reynolds Middle School

Jonathan Steinhoff, Fairview Elementary

Tanya Pruett, Walt Morey Middle School

Lisa McDonald, Glenfair Elementary

Wade Bakley, Reynolds High School

Stephanie Murdock, Hartley Elementary

Aaron Ferguson, RLA

Damian Reardon, Salish Ponds Elementary

Terri Pitts, Four Corners

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# REYNOLDS SCHOOL DISTRICT BUDGET DOCUMENT FORMAT

Welcome to the Reynolds School District's 2017-18 Budget Document. The following section will guide you through the budget document's format and organization as well as the budget preparation process.

## Budget Format

The budget document is organized into four sections:

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

The **Table of Contents** leads the budget document.

The **Introductory Section (Executive Summary)** includes the Budget Message from the Office of the Superintendent in four languages. The Budget Message is a comprehensive narrative overview of the 2017-18 budget and Multiyear Finance Plan. The narrative presents the budget in the context of the District's Strategic Plan. In addition, summary budget information is presented in tabular and graphic format as well as student enrollment history and projections, budget forecasts and benchmark data.



The District Goals and Budget Committee 2017-18 are included in this section. The Budget Committee and School Board are jointly responsible for oversight and approval of the budget.

The Budget at a Glance highlights major budget changes from 2017-18 with an emphasis on the General Fund and Capital Projects Funds.

The **Organizational Section** is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process, measures and levies, equity and Reynolds School District history.

The **Financial Section** contains required information for the District's funds and descriptions of significant revenue sources and expenditure categories.

The **Informational Section** includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District.



**REYNOLDS SCHOOL DISTRICT  
BUDGET CALENDAR  
JULY 1, 2017 TO JUNE 30, 2018**

<b>Board of Directors Meeting</b>	<b>July 13, 2016</b>
<ul style="list-style-type: none"> <li>√ Board Appoints Budget Officer</li> <li>√ Board Considers 2017-2018 Budget Calendar</li> </ul>	
<b>Publish 1st Notice of Budget Committee Meetings</b>	<b>April 7, 2017</b>
<ul style="list-style-type: none"> <li>√ 5 to 30 Days Before the 1<sup>st</sup> Meeting (Gresham Outlook)</li> </ul>	
<b>Conduct 1<sup>st</sup> Budget Workshop</b>	<b>April 13, 2017</b>
<b>Publish 2nd Notice of Budget Committee Meetings</b>	<b>April 21, 2017</b>
<ul style="list-style-type: none"> <li>√ 5 to 30 Days Before the 1<sup>st</sup> Meeting (Gresham Outlook)</li> </ul>	
<b>Conduct 2<sup>nd</sup> Budget Work Session</b>	<b>April 20, 2017</b>
<b>1st Budget Committee Meeting</b>	<b>May 4, 2017</b>
<ul style="list-style-type: none"> <li>√ Appoint Presiding Officer</li> <li>√ Receive Budget Message</li> <li>√ Receive Proposed Budget Document and Discuss Relevant Changes</li> <li>√ Respond to Questions from Budget Committee</li> </ul>	
<b>2nd Budget Committee Meeting</b>	<b>May 11, 2017</b>
<ul style="list-style-type: none"> <li>√ Receive Public Testimony</li> <li>√ Budget Committee Deliberations</li> <li>√ Respond to Questions from First Meeting</li> </ul>	
<b>3rd Budget Committee Meeting (if needed)</b>	<b>May 18, 2017</b>
<b>Publish Notice of Budget Hearing (only once)</b>	<b>May 26, 2017</b>
<ul style="list-style-type: none"> <li>√ 5 to 30 Days Before the Hearing (Gresham Outlook)</li> <li>√ Publish Financial Summaries</li> </ul>	
<b>Board of Directors Meeting - Conduct Budget Hearing</b>	<b>June 14, 2017</b>
<ul style="list-style-type: none"> <li>√ Conducted by School Board</li> <li>√ Open to Public</li> <li>√ Run Budget Hearing Concurrent with Board Meeting</li> </ul>	
<b>Board of Directors Meeting - Enact Resolutions</b>	<b>June 14, 2017</b>
<ul style="list-style-type: none"> <li>√ Adopt Budget</li> <li>√ Authorize Appropriations</li> <li>√ Impose and Categorize Taxes</li> <li>√ Amend 2016-17 Appropriations (if necessary)</li> </ul>	
<b>Submit Tax Certification Documents</b>	<b>July 14, 2017</b>
<ul style="list-style-type: none"> <li>√ To County Assessor Office by July 14, 2017</li> <li>√ File Budget Document with County Recorder and Designated Agencies</li> </ul>	

# REYNOLDS SCHOOL DISTRICT

## VISION, MISSION AND VALUES STATEMENT

### 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**  
Parent 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

## 2017-18 BUDGET GOALS & PRIORITIES

### Board Goal #1: Student Achievement

#### *Budget Priorities:*

- Support Board/Superintendent Action Plan
- Expect proficient readers by the end of 3<sup>rd</sup> grade
- Expand athletics and activities opportunities
- Phase in Caring Community Supports Initiative
- Optimize technology to meet the needs of digital learners
- Broaden extended learning and dropout prevention programs
- Continue investment in current textbook, e-text, and/or instructional materials in compliance with the state adoption cycle

### Board Goal #2: Equity

#### *Budget Priorities:*

- Support Board/Superintendent Action Plan
- Enhance equity work to support district initiatives
- Align English language learner (ELL) resources with ELL services
- Institute Measure 98 requirements for CTE, dropout prevention, and college credit opportunities

### Board Goal #3: Fiscal Responsibility

#### *Budget Priorities:*

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

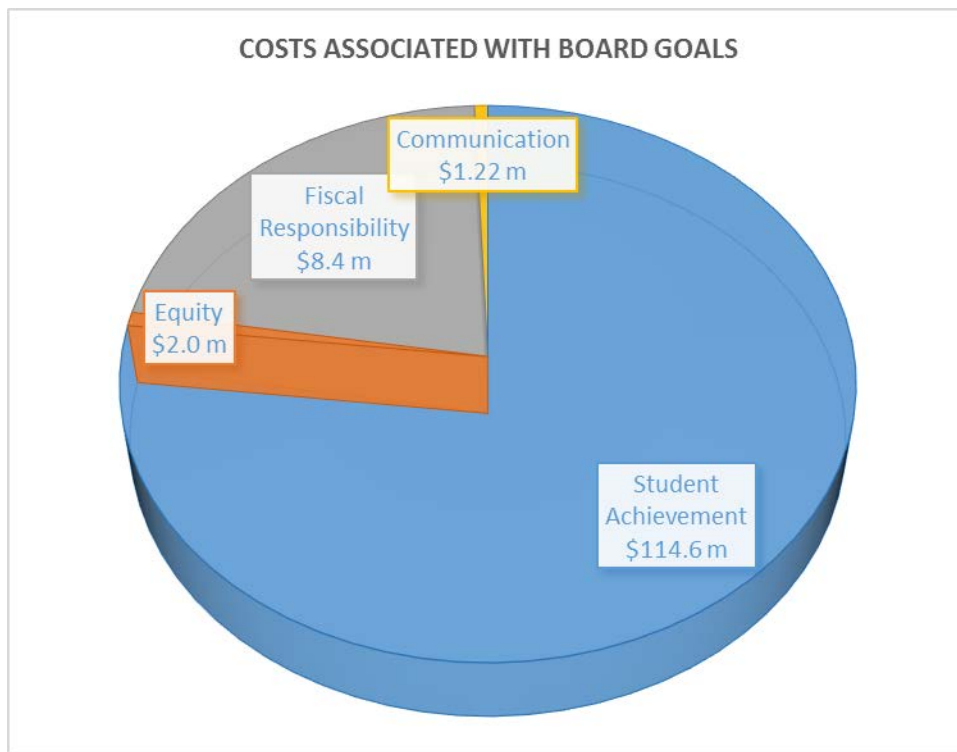
### Board Goal #4: Communication

#### *Budget Priorities:*

- Support Board/Superintendent Action Plan
- Expand district academic partnerships
- Increase capacity and engagement for two-way communication efforts that include student and parent voice
- Advocate for the needs of our students at the state, county, and local level

# REYNOLDS SCHOOL DISTRICT 2017-18 BUDGET GOALS & PRIORITIES

Costs associated with Board Goals are presented below:



Students and staff working to achieve district goals.







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

## 2017-18 Budget Message

Dear Reynolds Budget Committee Members:

I submit for your consideration the Proposed Budget for the Reynolds School District for fiscal year 2017-2018. The proposed budget of \$306,441,665 represents the financial plan, utilizing the resources available, to meet the goals set by the School Board on behalf of our staff, students and community. This budget proposal is balanced and maintains programs while recognizing the current financial challenges the state faces with funding programs and services, including K-12 schools.

### **Budget Preparation**

Every two years our budget proposal comes at a time when the Oregon Legislature is determining its biennial budget. This creates a situation where the District must adopt a budget at a time when the State has not yet adopted its budget declaring how much K-12 will be funded. This is the case for the State 2017-2019 biennial budget.

Although Oregon has an improving economy, K-12 funding is far from stable. The 2017-19 proposed budgets from Governor Kate Brown at \$8.01 Billion and the Budget Framework prepared by the Legislative Budget Co-Chairs at \$7.8 Billion simply do not meet the needs of the State's K-12 Education System. Final funding numbers will not be known until June; however, the Reynolds School District's proposed budget is based upon an \$8.1 billion state school funding level. Unfortunately, at this funding level, we are planning for a \$9.4 million reduction to our budget as noted on the following table. Cuts include staff, non-salary areas and furlough days.

### **Factors Creating a Cut Budget**

#### **PERS**

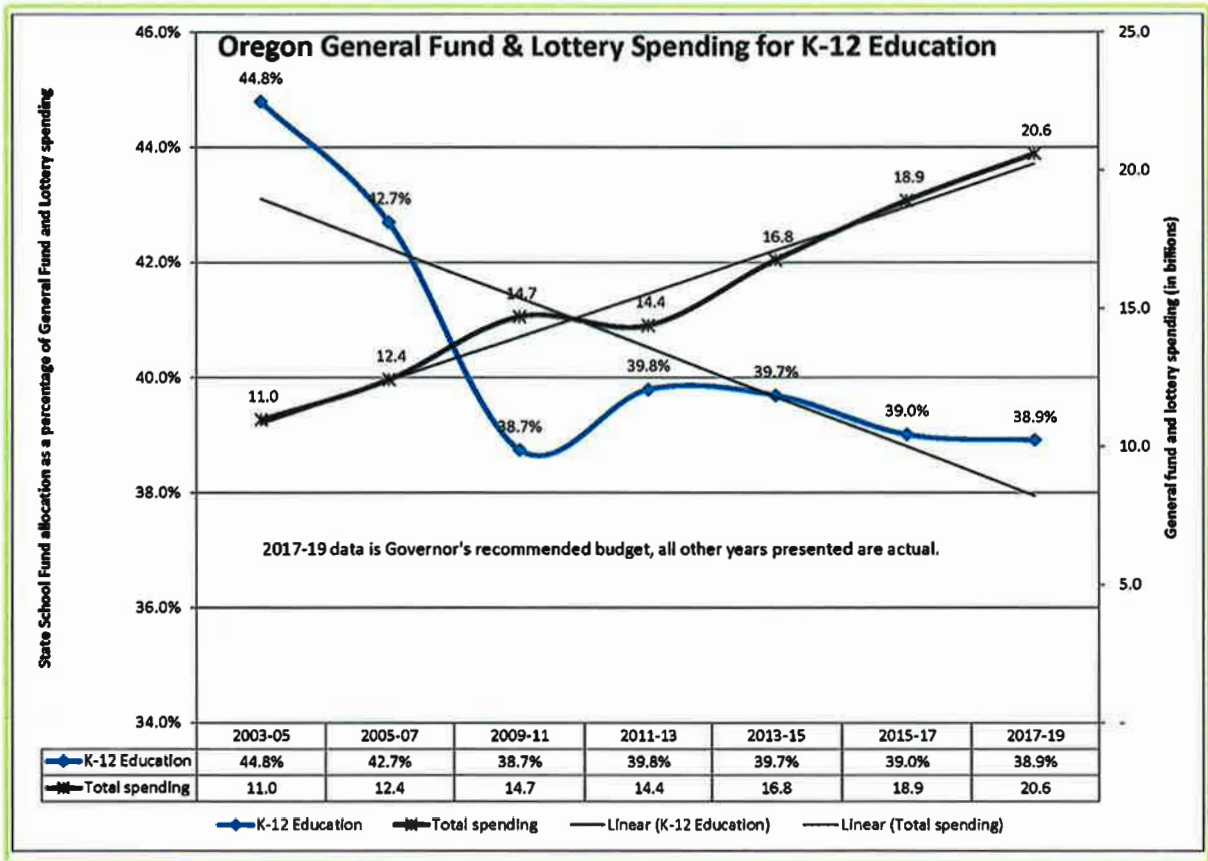
The Legislature MUST deal with the long-term funding of the Public Employees Retirement System (PERS). For Reynolds that means an annual increase of \$3.53 million beginning 2017-18. This is not a short-term problem. Funding PERS obligations will affect public agencies and schools for at least the next 6 years.

## Enrollment

Enrollment in our schools has been declining in recent years, and the projected enrollment for 2017-18 anticipates a further decline in enrollment overall and an increase in charter school enrollment.

## State K-12 Funding

The 2017-19 State Proposed budget increases the amount of spending on K-12 from the prior biennium and, at first glance, that is good news. However, the increases have not kept pace with the growing state budget.



This chart demonstrates the percentage of the total State budget spent on K-12 Education as compared to the total budget. Funding levels are significantly less than the 2003-05 levels and has a deep impact on our ability to serve our students.

## Poverty Formula Revenues

Beginning with the 2014-15 school year, legislation changed the funding formula for calculating poverty funding that resulted in a short-term positive impact on Reynolds School District. The outdated 2000 census data was no longer used to allocate funding for students in poverty and the District received poverty funding based upon a calculation method that attempted to measure individuals in poverty within our District boundary.

Unfortunately, the new formula uses the December Small Area Income Poverty Estimate (SAIPE) as published each year by the US Census Bureau, which does not appear to count the number of homeless students who are transported from out of district to attend Reynolds while they reside in other districts. This then has resulted in a decrease in poverty funding to Reynolds over the last two years and also impacts 2017-18 revenues.

## **New This Year**

### **Career & Technical Education**

In November 2016, Oregon voters approved Measure 98 which dedicated funding to improving graduation rates through proven practices such as Career & Technical Education (CTE). While graduation rates have improved, we have more work to do. We developed a plan on how we will propose to invest in CTE programming and dropout prevention programs at our high schools and are awaiting the Legislature to define the funding parameters during its budget process. We look forward to the ability to help our students complete high school on a pathway to entering into family-wage careers.

### **Curriculum Adoption**

This budget includes an early elementary reading adoption and the completion of the high school math adoption begun in 2016-17.

### **Seismic Rehabilitation Grants**

The District was awarded two more Seismic Rehabilitation Grants from the State of Oregon. The Reynolds Middle School Classroom Wing project will be completed during 2017-18 and requires a match from the General Fund. The Alder Elementary Gymnasium project was awarded \$1.2 Million in April 2017 and will commence during 2017-18 with completion scheduled during 2018-19.

## **BUDGETING A PLAN**

---

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

The Reynolds School Board set the following budget goals to guide the 2017-18 program delivery planning work completed by the District's Administrative Team. Once the plan was in place, the budget was prepared in such a way to fund the plan's implementation where resources allowed. This has been especially difficult during the two most recent budget proposals. Large scale expenditure budget cuts over two consecutive years create challenges to maintain important programs and make it nearly impossible to implement new initiatives.

## 2017-18 Budget Goals & Priorities

### Board Goal #1: Student Achievement

#### *Budget Priorities:*

- Support Board/Superintendent Action Plan
- Expect proficient readers by the end of 3<sup>rd</sup> grade
- Expand athletics and activities opportunities
- Phase in Caring Community Supports Initiative
- Optimize technology to meet the needs of digital learners
- Broaden extended learning and dropout prevention programs
- Continue investment in current textbook, e-text, and/or instructional materials in compliance with the state adoption cycle

### Board Goal #2: Equity

#### *Budget Priorities:*

- Support Board/Superintendent Action Plan
- Enhance equity work to support district initiatives
- Align English language learner (ELL) resources with ELL services
- Institute Measure 98 requirements for CTE, dropout prevention, and college credit opportunities

### Board Goal #3: Fiscal Responsibility

#### *Budget Priorities:*

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

### Board Goal #4: Communication

#### *Budget Priorities:*

- Support Board/Superintendent Action Plan
- Expand district academic partnerships
- Increase capacity and engagement for two-way communication efforts that include student and parent voice
- Advocate for the needs of our students at the state, county, and local level

## **BUDGET DEVELOPMENT**

---

### **Revenue Assumptions**

#### **General Fund**

The District's 2017-18 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 2017-18 is based upon the following revenue assumptions:

- The District Average Daily Membership Weighted (ADMw) for 2017-18 is projected to be 15,232.95, which represents a decrease in enrollment of 28.25 as compared to the current 2016-17 ADMw of 15,261.20.
- The estimated State School Fund (SSF) distribution is based upon the Biennial Budget of \$8.1 billion to support K-12 education statewide for the 2017-2019 biennium to be distributed at 49/51% split over the two years.
- The estimated property tax revenue to be collected by the District during 2017-18 is \$24.29 million and is based upon a 3.5% growth factor and a 95.1% collection rate as estimated by the Oregon Department of Revenue.
- The General Fund beginning fund balance, considered a resource in the budget process, is estimated to be \$8.1 million at July 1, 2017.
- The Multnomah Education Service District (MESD) pass through or "transit" dollars anticipated for 2017-2018 are based upon changes to the service plan selection and updated service costs charged to districts.

The weights applied to reach the 15,232.95 overall weighted membership number are noted on the chart below and are based on the weight distribution among the existing Reynolds' student population, the changes in the number of identified English language learners (ELLs), and the decreased number of special education students exiting with the Class of 2017 as compared to the projected incoming number of special education students for the 2017-18 school year.



2017-2018 Enrollment Projections						
	Weight	Reynolds Proper	MLA	RAA	KNOVA	Weighted Totals
ADMr (Students)	1	10,148.00	523	195	402	11,268.00
ESL	0.5	2,896.00	21	9	124	1,525.00
Pregnant/Parenting	1	8.00				8.00
IEPs Capped 11%	1	1,239.48				1,239.48
IEP Over 11% Cap	1	206.10				206.10
Unfunded IEP	-	347.42				0.00
Poverty	0.25	2,764.34				691.09
Foster Care	0.25	86.00				21.50
Look Back Adj						273.78
<b>Totals</b>						<b>15,232.95</b>

### Federal Programs

Revenues are based on a projected budget decrease in Title and IDEA Grant programs. The budgets reflect projected 2017-18 grant revenues cut by 10-20% with an equal decrease in expenses.

### Capital Bond Funds

On May 19, 2015, the Reynolds community came together and approved a \$125 million Capital Construction Bond.

The School Board established a Citizen Oversight Committee to ensure that bond funds are spent according to the Bond Ballot Title. The committee meets monthly and provides regular reports to the School Board along with the District staff report.

Resources are based on the projected roll forward of remaining bond proceeds from the August 2015 bond sale, as well as interest and rebate earnings projected during 2017-18. All but \$2 million of the \$125 million in authorized bonds have been sold thus far.

### Expense Assumptions

#### General Fund

The District's 2017-2018 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 2017- 2018 plan with emphasis on the Board and Superintendent Goals and overall Board Budget Goals. Additionally, the

staffing level review created the basis for the staff position adjustments to align to the reduced resources for 2017-18.

The District's anticipated expenditures are proposed to exceed the projected 2017-2018 revenues by \$2.1 million. This amount represents a decrease of the budgeted spend-down of the District's reserves by \$3,000. However, the total one-time expenditures in the proposed 2017-18 budget is \$3.9 million. This means that \$1.7 million of the current year revenues are being spent on one-time current year expenses, not on ongoing expenses.

One-time expenditures for 2017-18 include the following:

- Early Elementary Reading Curriculum Materials
- RMS Classroom Wing Seismic Grant Project Match
- Final Phase of High School Integrated Math Curriculum Materials
- School Bus Replacements
- Transportation Yard Improvements (Carry Over for Summer 2017)

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

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

In years past, the Reynolds School District has been fortunate in that it had 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 during the past three years, the 2017-18 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 2017-18 is based upon the following assumptions:

- The salary schedules for each labor group are established by existing agreements or in the case of agreements currently in bargaining, the salary schedules remain the same as 2016-17.

- The Public Employees Retirement System (PERS) Board released the contribution rates for the biennium beginning July 1, 2017.
  - Tier 1 & 2 Employer PERS Rate is set at 13.2% - up from 6.51% in 2015-17
  - Oregon Public Service Retirement Plan (OPSRP) Employer PERS Rate is set at 7.8% - up from 1.82% in 2015-17
- The Public Employees Retirement System (PERS) Unfunded Actuarial Liability (UAL) requires a 11.75% rate applied to PERS eligible payroll to cover the annual bond payments. This represents an increase due to a lower total payroll and an increasing debt service schedule.
- Other employer labor costs are based on the assumption of 7.65% FICA, 1.7% - 6.83% rates for Workers' Compensation, and a self-funded unemployment rate of 0.50%.
- Proposed FTE cuts from reductions in both enrollment based revenues and grant funding are represented in the 2017-18 Proposed Budget. Vacancies created through retirements or resignations were used wherever possible to avoid reduction-in-force layoffs.
- The expenditure budget includes a cut school year with 10 cut days or furlough days proposed.
- E-Rate savings for phone and internet services are phasing out, increasing the District out of pocket expense for these services. Work is underway to move the services in-house in order to reduce spending over time for these services as E-Rate funds are eliminated.

<b>2017-2018 Proposed Budget</b>	
<b>Summary of Budget Cuts</b>	
<b>Description</b>	<b>Proposed 2017-18</b>
10 Furlough Days (Net Cost)	\$ 4,400,000.0
Reduction in FTE - Positions through Attrition Where Possible	\$ 3,824,000.0
Reduction in Professional Services & Materials & Supplies	\$ 1,208,220.0
	<b>\$ 9,432,220</b>



## **Nutrition Service Fund**

Expenditures are based on labor-rate changes as noted above, a reduction in projected contract services as the District moves to self-operation for management and food procurement, commodity-rate increases, and continuing capital improvements within the District's food service locations.

## **Federal Programs**

Expenditures are based on labor-rate changes as noted above, and adjusted to align with significantly reduced carry-forward resources for 2017-18. The 2017-18 budget reflects the second year of a three-year School Improvement Grant at Glenfair Elementary, the third year of the three-year School Improvement Grant at Margaret Scott Elementary, the reduced carry-forward budget for resources and expenses, and significant reductions in grant awards for Title and IDEA. Proposed expenditures align with projected grant revenues and include a reduction in expenses for both staff and materials and supplies.

## **Bond Funds (Fund 415)**

Expenditures are based on the projected 2017-18 project work on District-wide Secure Vestibules, Reynolds High School Addition and Renovation, and the replacement of Fairview, Troutdale and Wilkes Elementary Schools.

## **Contingency and Ending Fund Balance Policy**

As outlined in the Board financial goals and policy for the District, the General Fund Unappropriated Ending Fund Balance is to be budgeted at 5% of total revenues. The proposed budget continues the same ending fund balance as held in the 2016-17 budget, which is less than 5%. It is proposed that one-time expenditures for items like elementary reading curriculum be funded rather than restoring the 5% during 2017-18.

## **Conclusion**

In closing, I want to thank the leadership and finance teams for preparing this Proposed Budget for 2017-18. We have prepared a budget that operates within the resources available and recognize that in so doing, the way we deliver services will change. I sincerely hope that our State Legislature prioritizes K-12 Education when adopting the 2017-19 budget and that we will be able to restore student contact days moving forward.

I want to thank our staff, students, parents and community for their input. I also want to thank the Budget Committee for their thoughtful attention to reviewing the Budget Proposal.

I am confident we will continue to move forward with our very important work in spite of the funding challenges we face. As always, we will continue to look for ways to innovate and improve efficiencies as well as utilize partnerships to continue to serve our students.

Thank you for your consideration of the 2017-18 Proposed Budget.

Respectfully submitted,



Dr. Linda Florence  
Superintendent



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

## 2017-18 Mensaje del Presupuesto

Estimados miembros del Comité de Presupuesto:

Presento para su consideración el Proyecto de Presupuesto para Reynolds School District para el año fiscal 2017-2018. El presupuesto propuesto de \$306,441,665 representa el plan financiero, utilizando los recursos disponibles, para cumplir con las metas establecidas por la Junta Directiva en representación de nuestro personal, estudiantes y comunidad. Esta propuesta de presupuesto es equilibrada y mantiene programas mientras reconoce los desafíos financieros actuales que el estado enfrenta con programas y servicios de financiamiento, incluyendo escuelas de K-12.

### Preparación del Presupuesto

Cada dos años nuestra propuesta de presupuesto llega en un momento en que la Legislatura de Oregon está determinando su presupuesto bienal. Esto crea una situación en la que el Distrito debe adoptar un presupuesto en un momento en que el Estado todavía no ha aprobado su presupuesto declarando la cantidad en la que la educación K-12 será financiada. Este es el caso del presupuesto bienal 2017-2019.

Aunque Oregon tiene una economía que está en mejora, la financiación K-12 está lejos de permanecer estable. Los presupuestos 2017-19 propuestos de la Gobernadora Kate Brown de \$ 8.01 billones y el Marco Presupuestario preparado por los Copresidentes del Presupuesto Legislativo por \$ 7.8 billones simplemente no satisfacen las necesidades del Sistema Educativo K-12 del Estado. Las cifras finales de financiamiento no se conocerán hasta junio; Sin embargo, el presupuesto propuesto por Reynolds School District se basa en un nivel de financiación estatal de \$ 8.1 billones. Desafortunadamente, en este nivel de financiamiento, estamos planeando una reducción de \$ 9.4 millones a nuestro presupuesto como se indica en la siguiente tabla. Los cortes incluyen personal, áreas no salariales y días de suspensión de clases.

### Factores que crean un presupuesto reducido

#### PERS

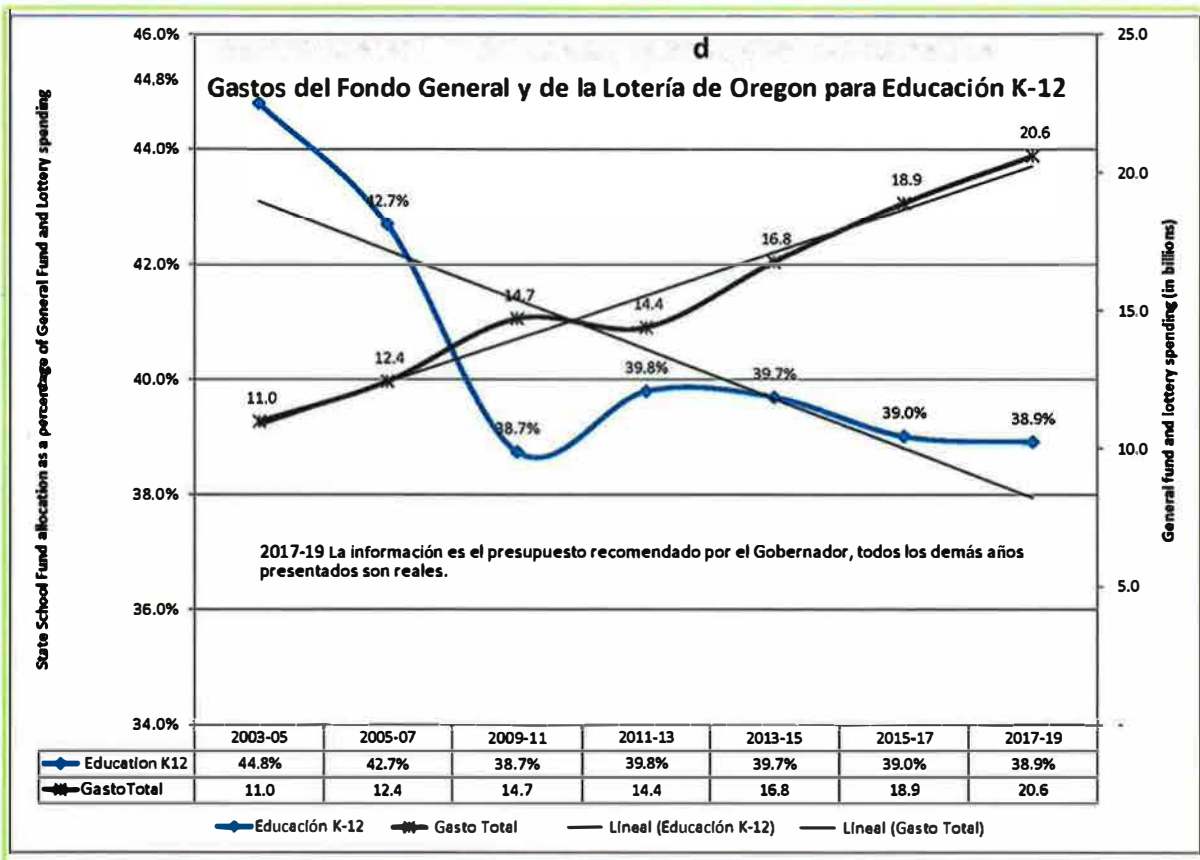
La Legislatura DEBE tratar con el financiamiento a largo plazo del Sistema de Retiro de Empleados Públicos (PERS). Para Reynolds eso significa un aumento anual de \$ 3.53 millones a partir de 2017-18. Este no es un problema a corto plazo. Financiación Las obligaciones de PERS afectarán a las agencias públicas y a las escuelas por lo menos durante los próximos 6 años.

## Registros

La matrícula en nuestras escuelas ha estado disminuyendo en los últimos años y la inscripción proyectada para el 2017-18 anticipa una mayor disminución en la matrícula en general y un aumento en la matrícula de las escuelas chárter

## Financiamiento Estatal K-12

El presupuesto propuesto por el estado para 2017-19 aumenta el monto del gasto en K-12 del bienio anterior y, a primera vista, es una buena noticia. Sin embargo, los aumentos no han seguido el ritmo del creciente presupuesto estatal



Este gráfico muestra el porcentaje del presupuesto total del Estado dedicado a la educación K-12 en comparación con el presupuesto total. Los niveles de financiamiento son significativamente menores que los niveles del 2003-05 y tienen un profundo impacto en nuestra capacidad de servir a nuestros estudiantes.

## Ingresos de Fórmula de Pobreza

Comenzando con el año escolar 2014-15, la legislación cambió la fórmula de financiamiento para calcular la financiación para la pobreza, lo que resultó en un impacto positivo a corto plazo en Reynolds School District. Los datos desactualizados del censo del 2000 ya no se utilizaban para asignar fondos a los estudiantes en situación de pobreza y el Distrito recibió financiación para la pobreza basándose en un método de cálculo que intentaba medir a los individuos en situación de pobreza dentro de los límites

del Distrito. Desafortunadamente, la nueva fórmula usa la Estimación de Pobreza de Ingresos de Pequeñas Zonas de Diciembre (SAIPE por su siglas en inglés) publicada anualmente por la Oficina del Censo de los Estados Unidos, que no parece contar el número de estudiantes sin hogar que son transportados fuera del distrito para asistir a Reynolds mientras residen En otros distritos. Esto ha dado lugar a una disminución de la financiación de la pobreza a Reynolds en los últimos dos años y también afecta a los ingresos de 2017-18.

## **Nuevo este Año**

### **Educación Profesional y Técnica**

En noviembre de 2016, los votantes de Oregon aprobaron la Medida 98 que dedicó fondos para mejorar las tasas de graduación a través de prácticas probadas tales como Educación Profesional y Técnica (CTE por sus siglas en inglés). Si bien las tasas de graduación han mejorado, aún tenemos más trabajo para hacer. Desarrollamos un plan sobre cómo vamos a proponer invertir en programación CTE y programas de prevención de deserción en nuestras escuelas secundarias y estamos esperando a la Legislatura para definir los parámetros de financiamiento durante su proceso presupuestario. Esperamos con interés la capacidad de ayudar a nuestros estudiantes a completar la escuela secundaria en un camino para entrar en las carreras para ingresos familiares.\

### **Adopción del Currículo**

Este presupuesto incluye una adopción de currículo de lectura para los primeros grados de primaria y la finalización de la adopción de matemáticas en la escuela secundaria, iniciada en 2016-17.

### **Subvenciones de Rehabilitación Sísmica**

El distrito obtuvo dos subvenciones más de Rehabilitación Sísmica del Estado de Oregon. El proyecto del sector de salones en Reynolds Middle School que se completará durante 2017-y requiere una igualación de Fondos Generales. El proyecto del Gimnasio de Alder Elementary que se adjudicó \$1.2 millones en abril del 2017 y comenzará durante 2017-18 con terminación prevista para 2018-19.

## **PRESUPUESTANDO UN PLAN**

### **La Junta Directiva de Reynolds Aprobó los objetivos del Presupuesto**

La Junta Directiva de Reynolds estableció las siguientes metas de presupuesto para guiar el trabajo de planeación de entrega de los programas para 2017-18 completado por el Equipo Administrativo del Distrito. Una vez establecido el plan, el presupuesto fue preparado de manera tal que financiara la implementación del plan donde los recursos permitieran. Esto ha sido especialmente difícil durante las dos últimas propuestas presupuestarias. Los recortes presupuestarios a gran escala en dos años consecutivos crean desafíos para mantener programas importantes y hacen casi imposible implementar nuevas iniciativas.

#### **OBJETIVOS Y PRIORIDADES DEL PRESUPUESTO 2017-18**

##### **Objetivos de la Junta #1: Logro Estudiantil**

*Prioridades del Presupuesto:*

- Plan de Acción con Apoyo de la Junta/Superintendente
- Esperar lectores competentes al final del 3er grado
- Ampliar oportunidades de Actividades y Deportes
- Fase en la Iniciativa de Apoyo a la Comunidad
- Optimizar la tecnología para satisfacer las necesidades de los aprendices digitales
- Ampliar los programas de aprendizaje extendido y prevención de la deserción escolar
- Continuar la inversión en libros de texto, e-textos y / o materiales de instrucción en conformidad con el ciclo de adopción estatal

##### **Ojetivo de la Junta #2: Equidad**

*Prioridades del Presupuesto:*

- Plan de Acción con Apoyo de la Junta/Superintendente
- Mejorar el trabajo de equidad para apoyar las iniciativas del distrito
- Alinear los recursos de estudiantes de inglés (ELL) con los servicios de ELL
- Instituir requisitos de la Medida 98 para CTE, prevención de deserción escolar y oportunidades de crédito universitario

##### **Objetivo de la Junta #3: Responsabilidad Fiscal**

*Prioridades del Presupuesto*

- Plan de Acción con Apoyo de la Junta/Superintendente
- De acuerdo con la política de la Junta, Reemplazar el 5% del fondo final no asignado.
- Proporcionar ambientes de aprendizaje seguros, inteligentes y sostenibles
- Diseñar oportunidades de desarrollo profesional

##### **Objetivo de la Junta #4: Comunicación**

*Prioridades del Presupuesto:*

- Plan de Acción con Apoyo de la Junta/Superintendente
- Ampliar las asociaciones académicas del distrito
- Incrementar la capacidad y compromiso en los esfuerzos de bidireccional que incluya a los estudiantes y padres.
- Abogar por las necesidades de nuestros estudiantes al nivel estatal, nacional y local.



## **DESARROLLO DEL PRESUPUESTO**

### **Suposiciones de Ingresos**

#### **Fondo General**

El plan de servicio del Distrito 2017-18 se basa en una serie de supuestos de ingresos. La mayor fuente de ingresos del Distrito proviene del Fondo Escolar del Estado y se determina utilizando la inscripción estudiantil proyectada en el Distrito y los gastos de transporte proyectados.

A la fecha de este mensaje, los estimados de ingresos del distrito y recursos que estarán disponibles para uso del distrito en 2017-18 se basa en los siguientes supuestos de ingresos:

- Se proyecta que el Promedio Diario de Membresía (ADMw- por sus siglas en inglés) para el 2017-18 será 15,232.95, lo que representa una disminución en la matrícula 28.25 en comparación con el actual ADMw de 15,261.20. en 2016-17
- La distribución estimada del Fondo Escolar Estatal (SSF por sus siglas en inglés) se basa en el presupuesto bienal de \$8.1 billones para apoyar la educación K-12 en todo el estado para el bienio 2017-2019 que se distribuirá al 49/51% dividido durante los dos años.
- Los ingresos estimados por impuestos a la propiedad que el distrito recaudará durante 2017-18 son de \$24.29 millones y se basan en un factor de aumento de 3.5% y una tasa de recaudación del 95.1% según lo estimado por el Departamento de Ingresos de Oregon.
- El Saldo inicial del Fondo General, considerado un recurso en el proceso presupuestario, se estima en \$7.6 millones al primero de julio del 2017.
- Los dólares de tránsito previstos para 2017-2018 por el Distrito de Servicios de Educación de Multnomah Education Service District (MESD – por sus siglas en inglés) se basan en los cambios de la selección del plan de servicios y en los costos actualizados de los servicios a cargo de los distritos.

Las ponderaciones aplicadas para alcanzar el número total de membresía de 15.232.95 se indican en la siguiente tabla y se basan en la distribución de peso entre la población estudiantil existente de Reynolds, los cambios en el número de estudiantes identificados en inglés y la disminución del número de los estudiantes de educación especial que salen con la Clase de 2017 en comparación con el número previsto de estudiantes de educación especial para el año escolar 2017-18.

<b>2017-2018 Proyección de Inscripciones</b>						
	<b>Peso</b>	<b>Limite de Reynolds</b>	<b>MLA</b>	<b>RAA</b>	<b>KNOVA</b>	<b>Ponderado Totales</b>
<b>ADMr (Students)</b>	1	10,148.00	523	195	402	11,268.00
<b>ESL</b>	0.5	2,896.00	21	9	124	1,525.00
Embarazada/Crianza de los	1	8.00				8.00
<b>Límite Máximo de IEP</b>	1	1,239.48				1,239.48
IEP sobre el 11% de límite	1	206.10				206.10
<b>IEP sin fondos</b>	-	347.42				0.00
<b>Pobreza</b>	0.25	2,764.34				691.09
<b>Crianza Temporal</b>	0.25	86.00				21.50
Mirando atrás - Ajustes						273.78
<b>Totals</b>						<b>15,232.95</b>

### **Programas Federales**

Los ingresos están basados en una disminución presupuestaria proyectada en los programas de Subvenciones Título e IDEA. Los presupuestos reflejan los ingresos 2017-18 proyectados para las subvenciones, reducidos en un 10-20%, con una disminución igual en los gastos.

### **Fondo de Capital Bond**

El 19 de mayo de 2015, la comunidad de Reynolds en unidad aprobó un bono de capital de construcción de \$ 125 millones.

La Junta Directiva estableció un Comité de Supervisión Ciudadana para asegurar que los fondos de bonos se gastan de acuerdo con el Título de la Boleta de Bonos. El comité se reúne mensualmente y proporciona informes regulares a la Junta Directiva junto con el informe del personal del Distrito.

Los recursos se basan en el proyectado desglose del saldo restante de los bonos de la venta de bonos de agosto de 2015, así como en los ingresos por intereses y rebajas proyectados durante 2017-18. Todos menos \$ 2 millones de los \$ 125 millones en bonos autorizados han sido vendidos hasta el momento.

### **Supuestos de Gastos**

#### **Fondos Generales**

El plan del Distrito para 2017-2018 se basa en una serie de supuestos de gasto. Como es el caso con cualquier entidad educativa, el gasto más grande del Distrito es mano de obra. El marco de dotación de personal propuesto se basa en una evaluación integral de la dotación de personal de todos los grupos laborales, departamentos y edificios para alinearse al plan 2017-2018 con énfasis en los Objetivos del Directorio y del Superintendente y en los Objetivos



Generales del Presupuesto de la Junta. Además, la revisión del nivel de personal creó la base para los ajustes de la posición del personal para alinearse con los recursos reducidos para 2017-18.

Se propone que los gastos previstos del Distrito excedan los ingresos proyectados para 2017-2018 en \$ 2.1 millones. Esta cantidad representa una disminución en el presupuesto de las reservas del Distrito por \$3,000. Sin embargo, el total de gastos únicos en el presupuesto 2017-18 propuesto es \$ 3.9 Millones. Esto significa que \$1.7 Millones de los ingresos del año actual se están gastando en gastos únicos de un año corriente, no en gastos corrientes.

Los gastos únicos para 2017-18 incluyen lo siguiente::

- Materiales de lectura principiante de las escuelas primarias
- RMS Igualación de Fondos para el Proyecto de salones de clases sísmicos
- Fase final de los Materiales Integrados del Currículo de Matemáticas de la Escuela Secundaria
- Reemplazo de autobuses escolares
- Mejora de la Yarda de Transporte (Continuado en el verano de 2017)

Es importante señalar que los montos de contingencia comprometidos identificados en el presupuesto son para cubrir una variedad de elementos, tales como:

- FTE (personal a tiempo completo) para inscripciones que excedan lo proyectado;
- Traslado de ingresos para el segundo año del bienio; y
- Cantidades no comprometidas para gastos imprevistos.

En años anteriores, el Reynolds School District ha tenido la dicha de tener recursos adicionales para apoyar el presupuesto de gastos donde los ingresos del año actual son insuficientes. El foco de cualquier propuesta de reducción de gastos más allá de los ingresos del año corriente ha sido en gastos o proyectos de una sola vez en el plan de estudios, instrucción, mejoras de instalaciones, tecnología y mobiliario, accesorios y equipos. Como ocurrió en los últimos tres años, el Presupuesto de 2017-18 no propone gastar las reservas para gastos permanentes como la mano de obra.

A la fecha de este mensaje, la estimación de los gastos para 2017-18 se basa en los siguientes supuestos:

- Los salarios programados para cada grupo laboral están establecidos por contratos existentes o en el caso de acuerdos que actualmente están en negociación, los programas salariales siguen siendo los mismos que en 2016-17.
- La Junta del Sistema de Retiro de los Empleados Públicos (PERS) publicó las tasas de contribución para el bienio a partir del 1 de julio de 2017. Tier 1 & 2 La

- tasa PERS del empleador se establece en 13.2% - elevada del 6.51% en 2015-17.
- El Plan de Retiro del Servicio Público de Oregon (OPSRP) La tasa PERS del empleador se establece en 7.8.% - en comparación con el 1,82% en 2015-17.
  - El Sistema de Retiro de los Empleados Públicos (PERS) La Responsabilidad Actuarial no financiada (UAL) requiere una tasa 11.75% Aplicada a la nómina de pago PERS para cubrir los pagos anuales de los bonos. Esto representa un aumento debido a una menor nómina total y un creciente programa de servicio de la deuda.
  - Otros costos de mano de obra del empleador están basados en la suposición de 7,65% de FICA, de 1,7% a 6,83% para la Compensación de Trabajadores y de una tasa de desempleo autofinanciada de .50%.
  - En el Presupuesto propuesto para el período 2017-18 se representan los recortes propuestos de los FTE por las reducciones en los ingresos basados en la matrícula y en la financiación de subvenciones. Las vacantes creadas a través de jubilaciones o renuncias fueron utilizadas siempre que fue posible para evitar la reducción de los despidos en la fuerza.
  - El presupuesto de gastos incluye un año escolar reducido con 10 días propuestos de suspensión de clases.
  - Los ahorros de tarifas electrónicas para los servicios telefónicos e Internet están desapareciendo gradualmente, lo que aumenta el gasto del distrito por estos servicios. Se está trabajando para mover los servicios en forma interna para reducir el gasto en el tiempo para estos servicios a medida que se eliminan los fondos de E-Rate.

<b>2017-2018 Presupuesto Probuesto</b>	
<b>Resumen de Cortes de Presupuesto</b>	
<b>Descripcion</b>	<b>Propuesto 2017-18</b>
10 días de reducción por presupuesto (Costo Neto)	\$ 4,400,000.0
Reducción en personal (FTE) en lo posible por yacante	\$ 3,824,000.0
Reducción en Servicios Profecionales y Materiales & elementos	\$ 1,208,220.0
	\$ 9,432,220

## **Fondo de Servicio de Nutrición**

Los gastos se basan en cambios en la tasa de mano de obra como se indicó anteriormente, una reducción en los servicios de contrato proyectados a medida que el Distrito se traslada a la auto-operación para la administración y adquisición de alimentos,

## **Programas Federales**

Los gastos se basan en los cambios en la tasa de variación de la mano de obra tal como se indicó anteriormente y se ajustan para alinearse con los recursos de retraso significativamente reducidos para 2017-18. El presupuesto de 2017-18 refleja el segundo año de una Beca de Mejoramiento Escolar de tres años en la Glenfair Elementary School, el tercer año de la Beca de Mejoramiento Escolar en Margaret Scott Elementary School, el presupuesto reducido para recursos y gastos y Reducciones en las concesiones de la concesión para Título e IDEA. Los gastos propuestos se ajustan a los ingresos de las subvenciones proyectadas e incluyen una reducción de los gastos tanto del personal como de los materiales y suministros.

## **Fondos de bonos (Fondo 415)**

Los gastos se basan en el trabajo proyectado para 2017-18 sobre vestíbulos seguros de todo el distrito, la adición y renovación de la escuela secundaria Reynolds, y el reemplazo de las escuelas Fairview, Troutdale y Wilkes Elementary.

## **Política de saldos de contingencia y saldo final**

Como se indica en las metas y políticas financieras de la Junta para el Distrito, el Saldo del Fondo de Liquidación No Aprobada del Fondo General se presupuestará en 5% de los ingresos totales. El presupuesto propuesto continúa con el mismo saldo del fondo final que el presupuesto de 2016-17, que es inferior al 5%. Se propone que los gastos únicos para temas como el currículo de lectura de escuela primaria se financien en lugar de restaurar el 5% durante 2017-18.

## **Conclusión**

Para terminar, quiero agradecer a los equipos de liderazgo y finanzas por preparar este Proyecto de Presupuesto para 2017-18. Hemos preparado un presupuesto que funciona dentro de los recursos disponibles y reconocemos que al hacerlo, la forma en que prestamos servicios cambiará. Espero sinceramente que nuestra Legislatura Estatal de prioridad a la Educación K-12 al adoptar el presupuesto 2017-19 y que, al seguir adelante, podamos restaurar los días de contacto estudiantil.

Quiero agradecer a nuestro personal, estudiantes, padres y comunidad por sus aportes. También quiero agradecer al Comité de Presupuesto por su atenta atención a la revisión de la Propuesta de Presupuesto.

Estoy seguro de que continuaremos avanzando con nuestro tan importante trabajo a pesar de los desafíos de financiamiento que enfrentamos. Como siempre, seguiremos buscando maneras de innovar y mejorar la eficiencia, así como utilizar asociaciones para continuar sirviendo a nuestros estudiantes.

Gracias por su consideración al Presupuesto Propuesto para el año 2017-18.

Respetuosamente



Dra. Linda Florence

Superintendente



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

## 2017-18 Thông Báo về Ngân Sách

Kính gửi Các Thành Viên Ủy Ban Ngân Sách của Reynolds:

Tôi đệ trình để các bạn xem xét cho Ngân Sách Đề Xuất của Học Khu Reynolds cho ngân sách 2017-2018. Ngân sách đề xuất của \$306,441,665 bao gồm kế hoạch tài chính, sử dụng các nguồn tài nguyên sẵn có, để đạt được mục tiêu được đề ra bởi Hội Đồng Nhà Trường đại diện cho các nhân viên của chúng ta, các học sinh, và cộng đồng. Ngân sách đề xuất này là để cân bằng và duy trì các chương trình khi chúng tôi nhận ra những thử thách cho ngân sách hiện tại của tiểu bang đang đối đầu với việc tài trợ các chương trình và các phục vụ, bao gồm các trường K-12.

### Soạn Thảo Ngân Sách

Chu kỳ mỗi hai năm đề xuất ngân sách của chúng ta lại đến vào thời điểm mà Cơ Quan Lập Pháp Oregon xác định đó là ngân sách hai năm một lần. Điều này tạo ra tình huống mà Học Khu phải chấp nhận một ngân sách vào thời điểm mà Tiểu Bang chưa tiếp nhận tuyên bố ngân sách là K-12 sẽ được tài trợ bao nhiêu. Đó là trường hợp của ngân sách chu kỳ hai năm một lần của Tiểu Bang cho ngân sách 2017-2018.

Mặc dù Oregon có tiến triển về kinh tế, tài trợ cho K-12 còn rất xa để được ổn định. Ngân sách đề xuất cho 2017-19 từ Thống Đốc Kate Brown là \$8.01 Nghìn Tỷ và Khung Ngân Sách được soạn thảo bởi Đồng-Chủ-Tịch Hội Đồng Ngân Sách Lập Pháp là \$7.8 Nghìn Tỷ đơn giản là không đạt được những nhu cầu cần thiết của Hệ Thống Giáo Dục K-12 của Tiểu Bang. Các con số tài trợ quyết định sẽ không được biết trước cho đến Tháng Sáu; thế nhưng, ngân sách đề xuất của Học Khu Reynolds thì dựa vào con số \$8.1 nghìn tỷ của mức tiểu bang tài trợ cho các trường học. Không may là, với mức tài trợ này, chúng tôi đang dự trù cho cắt giảm \$9.4 triệu trong ngân sách của chúng tôi như được liệt kê trong bảng dưới đây. Những cắt giảm bao gồm các nhân viên, các khu vực không-lương và các ngày nghỉ buộc.

## Những Yếu Tố Gây Ra Cắt Giảm Ngân Sách

### PERS

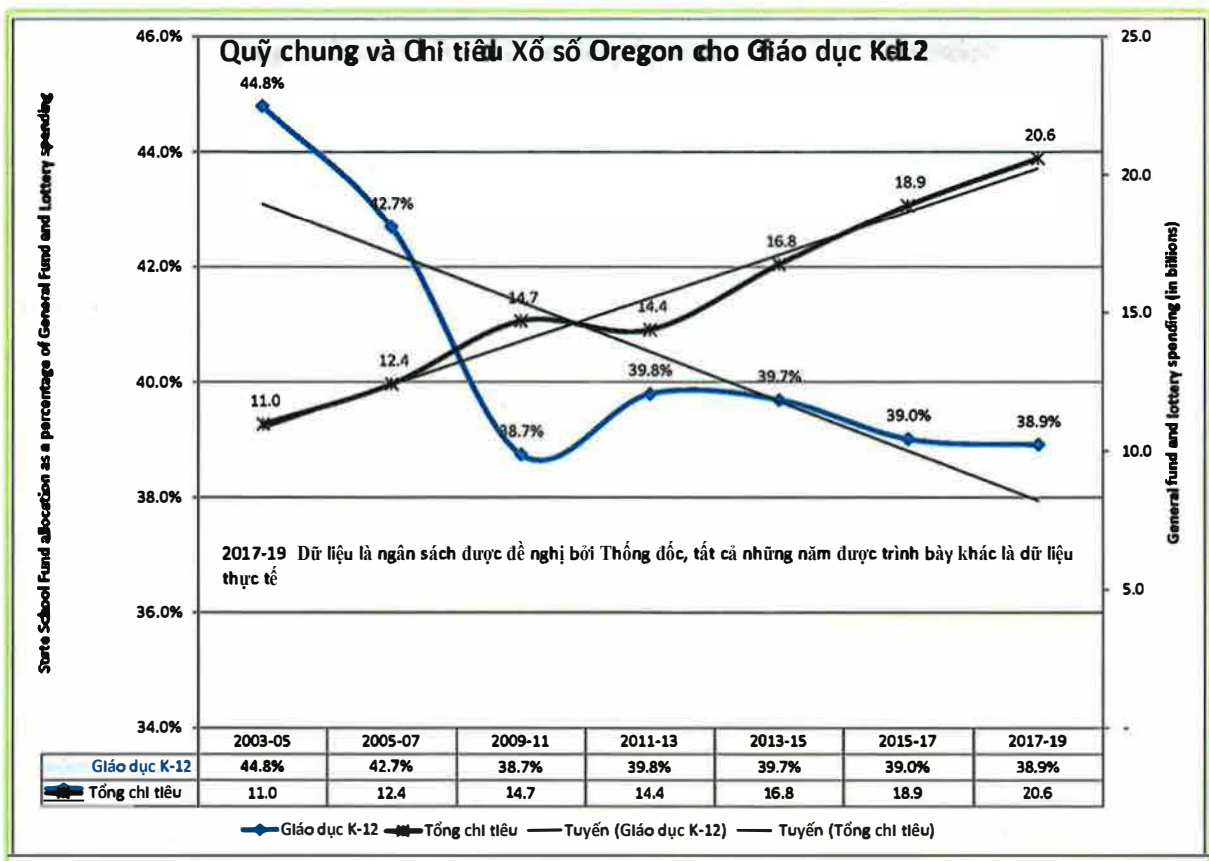
Cơ Quan Lập Pháp PHẢI đương đầu với sự tài trợ dài-hạn cho Hệ Thống Hưu Trí cho Công Chức (Public Employees Retirement System (PERS)). Với Học Khu Reynolds có nghĩa là sự gia tăng \$3.53 triệu hàng năm kể từ 2017-18. Đây không phải là một vấn đề ngắn-hạn. Sự ràng buộc tài trợ cho PERS sẽ ảnh hưởng đến các cơ quan công và các trường học trong ít nhất là 6 năm tới.

### Ghi Danh

Việc ghi danh tại trường của chúng ta đã và đang xuống dốc trong những năm gần đây, và dự trữ tham gia ghi danh nói chung cho 2017-18 cho thấy sự tuột dốc thêm và sự gia tăng ghi danh cho trường tư thục.

### Tài Trợ cho K-12 của Tiểu Bang

Ngân Sách Đề Xuất của Tiểu Bang cho 2017-19 gia tăng số tiền chi ra cho K-12 từ ngân-sách-hai-năm trước và, trước mắt, đó là một tin tốt. Thế nhưng, sự gia tăng vẫn chưa bắt kịp với sự tăng trưởng của ngân sách tiểu bang.



Biểu đồ này cho thấy phần trăm của tổng số ngân sách của Tiểu Bang chi ra cho Giáo Dục K-12 so sánh với tổng ngân sách. Các mức tài trợ cho thấy rõ ít hơn mức năm 2003-05 và có ảnh hưởng rất lớn trên khả năng của chúng ta để phục vụ các học sinh.

### **Công Thức Tính cho Thu Nhập Thấp**

Bắt đầu với niên khoá 2014-15, đạo luật đã thay đổi công thức tài trợ cho cách tính tài trợ cho học sinh nghèo đưa đến kết quả ảnh hưởng tích cực ngắn-hạn cho Học Khu Reynolds. Điều tra dân số lỗi thời của năm 2000 đã không còn được sử dụng để định mức tài trợ cho các học sinh nghèo và Học Khu đã nhận tài trợ cho học sinh nghèo dựa trên cách tính mà chủ ý là đo lường các cá nhân nghèo trong vòng đai của Học Khu. Không may là, công thức tính mới dùng Ước Đoán Khu Vực Nhỏ có Thu Nhập Thấp của Tháng Mười Hai (December Small Area Income Poverty Estimate (SAIPE)) theo ấn bản được phát hành mỗi năm bởi US Census Bureau, mà theo đó cho thấy là đã không tính đến số các học sinh vô gia cư đã được đưa đến từ ngoài học khu để tham dự lớp tại Reynolds trong khi các em cư ngụ ở các địa hạt khác. Từ đó đã dẫn đến kết quả sụt giảm tài trợ cho học sinh nghèo tại Reynolds trong vòng hai năm qua và đồng thời ảnh hưởng đến thu nhập năm 2017-18.

### **Tin Mới cho Năm Nay**

#### **Giáo Dục Hướng Nghiệp & Kỹ Thuật**

Vào Tháng Mười Một năm 2016, cử tri Oregon chấp thuận cho Đạo Luật 98 mà theo đó tài trợ dành riêng để nâng cao mức độ tốt nghiệp qua những thực hành chứng minh như là Giáo Dục Hướng Nghiệp & Kỹ Thuật (Career & Technical Education (CTE)). Trong khi mức độ tốt nghiệp đã được cải thiện, chúng ta còn nhiều việc để làm nữa. Chúng tôi triển khai một kế hoạch làm thế nào để chúng tôi đề nghị để đầu tư vào chương trình CTE và các chương trình ngăn chặn việc bỏ học tại các trường trung học của chúng ta và đang chờ đợi đạo luật ấn định các thông số tài trợ trong quá trình ngân sách đó. Chúng tôi mong đợi khả năng để giúp các học sinh của chúng ta hoàn tất trung học theo đường lối để bước vào các ngành nghề [thu nhập-cho-gia-đình](#).

#### **Áp Dụng Chương Trình Giảng Dạy**

Ngân sách này bao gồm dạy tập đọc trước lớp tiểu học và việc hoàn tất cho giảng dạy toán trung học được bắt đầu vào 2016-17.

#### **Trợ Cấp cho Phục Hồi sau Địa Chấn**

Học Khu được trao thêm hai Trợ Cấp cho Phục Hồi sau Địa Chấn (Seismic Rehabilitation Grants) từ Tiểu Bang Oregon. Dự án Reynolds Middle School Classroom Wing sẽ được hoàn tất trong vòng 2017-18 và đòi hỏi sự tương ứng từ Quỹ Chung (General Fund). Dự án Alder Elementary Gymnasium được trao \$1.2 Triệu trong Tháng Tư 2017 và sẽ bắt đầu trong 2017-18 với chương trình hoàn tất trong 2018-19.



## Ngân Sách cho Một Kế Hoạch

### Hội Đồng Trường Reynolds Chấp Thuận cho Các Mục Tiêu Ngân Sách

Hội Đồng Trường Reynolds đặt ra những mục tiêu ngân sách sau đây để hướng sự trù hoạch cho chương trình kế hoạch chuyển tải của 2017-18 được hoàn tất bởi Ban Hành Chánh của Học Khu (District's Administrative Team). Một khi kế hoạch đã vào quy cũ, ngân sách được soạn thảo theo đó để tài trợ cho việc thi hành của kế hoạch khi các nguồn tài nguyên cho phép. Cắt giảm ngân sách chi tiêu dạng rộng trong hai năm liên tục tạo nên những thử thách để duy trì các chương trình quan trọng và tạo nên sự gần như bất khả thi thực hiện các đề xướng mới.

#### **2017-18 Các Mục Tiêu & Ưu Tiên cho Ngân Sách**

##### **Mục Tiêu của Hội Đồng #1: Thành Tích Học Sinh**

*Ưu Tiên Ngân Sách:*

- Hỗ trợ Kế Hoạch Hành Động của Hội Đồng/Hiệu Trưởng
- Kỳ vọng đọc thành thạo vào cuối năm lớp 3
- Mở rộng các cơ hội hoạt động thể thao và các sinh hoạt
- Phân đoạn trong Chăm Lo Cộng đồng Hỗ trợ Khởi Xướng
- Tối ưu hóa công nghệ để đáp ứng nhu cầu của học viên kỹ thuật số
- Mở rộng các chương trình học tập mở rộng và ngăn chặn việc bỏ học
- Tiếp tục đầu tư vào sách giáo khoa hiện tại, tài liệu điện tử, và/hoặc tài liệu giảng dạy cho phù hợp với chu kỳ chấp nhận của tiểu bang.

##### **Mục Tiêu của Hội Đồng #2: Giá Trị Tài Sản**

*Ưu Tiên Ngân Sách:*

- Hỗ trợ Kế Hoạch Hành Động của Hội Đồng/Hiệu Trưởng
- Tăng cường bình đẳng công tác để hỗ trợ các khởi xướng của học khu
- Nâng cao công tác hợp lý để hỗ trợ cho các khởi xướng của học khu
- Cân bằng các nguồn tài nguyên cho Người Học Anh Ngữ (English Language Learner (ELL)) với các dịch vụ của ELL
- Tiến hành những yêu cầu của Đạo Luật 98 cho những cơ hội cho CTE, ngăn ngừa bỏ học, và tín chỉ cho trường cao đẳng.

##### **Mục Tiêu của Hội Đồng #3: Trách Nhiệm Tài Chánh**

*Ưu Tiên Ngân Sách:*

- Hỗ trợ Kế Hoạch Hành Động của Hội Đồng/Hiệu Trưởng
- Khôi phục lại 5% quỹ dư cuối kỳ không phù hợp cho mỗi chính sách của hội đồng quản trị.
- Cung cấp môi trường học tập an toàn, thông minh, và bền vững
- Tạo ra những cơ hội phát triển chuyên nghiệp

##### **Mục Tiêu của Hội Đồng #4: Giao Tiếp**

*Ưu Tiên Ngân Sách:*

- Hỗ trợ Kế Hoạch Hành Động của Hội Đồng/Hiệu Trưởng
- Mở rộng quan hệ đối tác học tập trong học khu



- Gia tăng năng suất và sự liên kết cho những nỗ lực giao tiếp song-phương bao gồm tiếng nói của học sinh và phụ huynh.
- Ủng hộ cho những nhu cầu của các học sinh ở cấp tiểu bang, quận huyện, và địa phương.

## **PHÁT TRIỂN NGÂN SÁCH**

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### **Doanh Thu Giả Định**

#### **Quỹ Chung**

Kế hoạch phục vụ năm 2017-18 của Học Khu được dựa trên một số thu nhập giả định. Nguồn thu nhập lớn nhất của Học Khu đến từ Quỹ Học Bổng Tiểu Bang và được xác định sử dụng số sinh viên ghi danh dự kiến tại Học Khu và dự trù chi phí vận chuyển.

Vào ngày của thông báo này, ước tính về doanh thu và các nguồn tài nguyên của Học Khu sẽ được cung cấp cho Học Khu sử dụng vào năm 2017-18 dựa trên các giả định thu nhập sau đây:

- Trọng Số Thành Viên Bình Quân Hàng Ngày của Học Khu (District Average Daily Membership Weighted (ADMw)) cho 2017-18 dự kiến là 15,232.95, cho thấy sự suy giảm trong việc ghi danh là 28.25 so sánh với ADMw 2016-17 hiện nay là 15,261.20.
- Ước tính sự phân phối của Quỹ Trường Học của Tiểu Bang (State School Fund (SSF)) được dựa trên Ngân Sách Chu Kỳ Hai Năm là \$8.1 để hỗ trợ cho giáo dục K-12 trên toàn tiểu bang cho chu kỳ 2017-2019 được phát ra là 49/51% chia ra cho hai năm.
- Ước tính thu nhập thuế cho học sinh nghèo thu được bởi Học Khu trong 2017-18 là \$24.29 triệu và được dựa trên 3.5% yếu tố tăng trưởng và 95.1% mức thu về như Oregon Department of Revenue ước tính.
- Quỹ Chung bắt đầu với ngân sách tồn lại, được coi là một nguồn tài lực trong quá trình ngân sách, được ước tính là \$7.6 triệu vào ngày 1 tháng 7, năm 2017.
- Những số tiền đi qua hay “tạm ghé” của Dịch Vụ cho Giáo Dục trong Học Khu của Multnomah (Multnomah Education Service District (MESD)) được ước liệu cho 2017-2018 dựa trên những thay đổi cho kế hoạch dịch vụ chọn lựa và chi phí dịch vụ cập nhật được tính cho các học khu.

Những trọng số áp dụng để đạt đến con số 15,232.95 toàn bộ trọng số thành viên được ghi vào bảng phía dưới đây và được dựa trên trọng số phân phối trên dân số học sinh đã có của Reynolds, những thay đổi trên con số của English Language Learners (ELLs) được nhận dạng, và con số tụt giảm của các học sinh được giáo dục đặc biệt ra trường với Lớp Tốt Nghiệp 2017 như đã so sánh với con số dự trù sẽ có của các học sinh nhận giáo dục đặc biệt cho niên khoá 2017-18.

<b>Dự Kiến Ghi Danh cho Năm 2017-2018</b>						
	<b>Trọng Số</b>	<b>Reynolds Chính Thức</b>	<b>MLA</b>	<b>RAA</b>	<b>KNOVA</b>	<b>Tổng Trọng Số</b>
<b>ADMR (Học Sinh)</b>	1	10,148.00	523	195	402	11,268.00
<b>ESL</b>	0.5	2,896.00	21	9	124	1,525.00
<b>Thai Nghén/Chăm Con</b>	1	8.00				8.00
<b>Giới Hạn IEPs 11%</b>	1	1,239.48				1,239.48
<b>Vượt 11% Giới Hạn IEPs</b>	1	206.10				206.10
<b>IEP Không Tài Trợ</b>	-	347.42				0.00
<b>Học Sinh Nghèo</b>	0.25	2,764.34				691.09
<b>Chăm Sóc Nuôi Dưỡng</b>	0.25	86.00				21.50
<b>Điều Chỉnh Lại</b>						273.78
<b>Tổng Cộng</b>						<b>15,232.95</b>

### **Các Chương Trình của Chính Phủ**

Thu nhập được dựa vào ngân sách dự kiến suy giảm trong các chương trình Title và IDEA Grant. Những ngân sách này phản ảnh thu nhập trợ cấp dự kiến 2017-18 bị cắt 10-20% với sự suy giảm trong những chỉ tiêu ngang bằng.

### **Qũy Vốn Trái Phiếu**

Vào ngày 19 tháng Năm, năm 2015, cộng đồng Reynolds ngồi lại với nhau và chấp thuận cho \$125 triệu Qũy Vốn Trái Phiếu Xây Dựng.

Hội Đồng Trường thành lập một Ủy Ban Công Dân Giám Sát (Citizen Oversight Committee) để đảm bảo rằng quỹ trái phiếu được chi tiêu chính đáng với Bond Ballot Title. Ủy ban họp mặt hàng tháng và cung cấp báo cáo đều đặn cho Hội Đồng Trường cùng với báo cáo nhân viên Học Khu.

Nguồn thông tin được dựa trên dự kiến chuyển tiến lên của trái phiếu còn lại tiếp diễn từ việc bán trái phiếu vào Tháng Tám năm 2015, cũng như tiền lãi và dự kiến hạ thu nhập trong 2017-18. Tất cả \$2 triệu của \$125 triệu trái phiếu được cho phép đã được bán cho đến thời điểm này.

## Chi Phí Giả Định

### **Qũy Chung**

Kế Hoạch 2017-2018 của Học Khu được dựa trên một số chi tiêu giả định. Như là trường hợp với bất kỳ cơ sở giáo dục nào, chi tiêu lớn nhất của Học Khu là nhân lực. Khuôn khổ nhân viên dự kiến được dựa trên một sự đánh giá toàn diện về nhân sự trên tất cả các nhóm nhân lực, phòng ban, và cơ sở để cân bằng trong kế hoạch 2017-2018 với sự nhấn mạnh Mục Tiêu của Ban Hội Đồng và Ban Giám Hiệu và toàn thể Mục Tiêu Hội Đồng Ngân Sách. Thêm vào đó, xem xét lại mức độ nhân viên đã tạo ra căn bản cho việc điều chỉnh vị trí nhân viên để cân bằng với nguồn nhân lực suy giảm của 2017-18.

Tiền liệu chi tiêu của Học Khu được đề nghị vượt dự kiến thu nhập của 2017-2018 ở mức \$2.1 triệu. Khoản này cho thấy sự suy giảm trong ngân sách dự trữ chi tiêu của Học Khu đến \$3,000. Thế nhưng, tổng cộng các chi phí một-lần trong ngân sách đề nghị cho 2017-18 là \$3.9 triệu. Có nghĩa là \$1.7 triệu đó của thu nhập năm nay được dùng cho chi tiêu một-lần của năm nay, không phải cho chi tiêu sau này.

Các chi tiêu một-lần cho 2017-18 bao gồm như sau:

Những Tài Liệu Giảng Dạy Tập Đọc cho Tiền Tiểu Học  
Dự Án Cân Xứng RMS Classroom Wing Seismic Grant  
Những Tài Liệu Giảng Dạy Nâng Cao Toán Giai Đoạn Cuối  
Thay Thế Xe Bus của Trường  
Cải Thiện Bãi Đậu Xe (Chuyển sang mùa hè 2017)

Một điều quan trọng để lưu ý rằng những số chi tiêu bất ngờ được nêu ra trong ngân sách là để trang trải một số các mục, chẳng hạn như:

- Nhân viên toàn thời gian (FTE) ghi danh vượt quá dự kiến;
- Thu nhập chuyển tiếp qua năm thứ hai của chu kỳ hai năm; và
- Số tiền không dự trù cho những chi tiêu không tiên liệu trước.

Trong những năm qua, Học Khu Reynolds đã may mắn trong việc có thêm nguồn tài lực để hỗ trợ cho ngân sách chi tiêu trong khi thu nhập của năm đó thâm hụt. Trọng tâm của bất cứ những dự kiến chi tiêu vượt quá thu nhập của năm đó đã là chi tiêu một-lần hay những dự án trong giảng dạy, cải thiện cơ sở, công nghệ, và trang bị, vật tư và vật liệu. Cũng như là trường hợp trong vòng ba năm qua, Ngân Sách 2017-18 không đề nghị dự trữ chi tiêu cho những chi tiêu tiếp diễn như là nhân lực.

Theo ngày của thông tin này, ước tính chi tiêu cho 2017-18 được dựa trên những giả định sau đây:

- Bảng lương cho mỗi nhóm nhân lực được hình thành trong những thỏa thuận trước đây hay trong trường hợp thỏa thuận đang thương lượng, bảng lương vẫn duy trì như 2016-17.
- Hội Đồng Public Employees Retirement System (PERS) phát hành tỷ lệ đóng góp cho chu kỳ hai năm bắt đầu ngày 1 tháng 7, năm 2017.
  - Tier 1 & 2 Employer PERS Rate được định là 13.2% - hơn từ 6.51% trong 2015-17.
  - Oregon Public Service Retirement Plan (OPSRP) Employer PERS Rate được định là 7.8% - hơn từ 1.82% trong 2015-17.
- Public Employees Retirement System (PERS) Unfunded Actuarial Liability (UAL) đòi hỏi mức 11.75% áp dụng cho lương đủ điều kiện PERS để trang trải cho chi trả trái phiếu hàng năm. Điều này cho thấy sự gia tăng do tổng số lương thấp hơn và một sự gia tăng của thời gian chi trả nợ.
- Những chi tiêu cho nhân lực khác được dựa trên giả định của 7.65% FICA, mức 1.7% - 6.83% cho Bồi Thường Lao Động, và một mức tự-tài-trợ cho thất nghiệp là 0.50%.
- Đề nghị cắt giảm FTE được đề xuất do giảm thu nhập dựa trên thu nhập và kinh phí tài trợ được trình bày trong ngân sách dự kiến năm 2017-18. Các vị trí tuyển dụng được tạo ra qua việc nghỉ hưu hoặc từ chức được sử dụng ở bất cứ nơi nào có thể để tránh việc đẩy-mạnh sa thải nhân viên.
- Ngân sách chi tiêu bao gồm cắt giảm năm học với 10 ngày cắt hoặc những ngày nghỉ buộc.
- Tiết kiệm E-Rate cho các dịch vụ điện thoại và internet đang dần dần ngừng hoạt động, làm gia tăng các chi tiêu của Học Khu cho các dịch vụ này. Công việc đang được tiến hành để chuyển các dịch vụ đến tại-nhà để giảm chi tiêu qua thời gian cho các dịch vụ này khi các quỹ E-Rate bị loại bỏ.

<b>Ngân Sách Đề Xuất cho 2017-2018</b>	
<b>Tóm Lược của Cắt Ngân Sách</b>	
<b>Hạng Mục</b>	<b>Đề Xuất 2017-18</b>
10 Ngày Nghỉ Buộc	\$ 4,400,000.0
Cắt Giảm Nhân Viên Toàn Thời Gian - Những Nơi Có Thể Cắt Giảm	\$ 3,824,000.0
Cắt Giảm Các Dịch Vụ Chuyên Nghiệp & Các Vật Liệu & Các Dụng Cụ	\$ 1,208,000.0
	\$ 9,432,220

### **Quỹ Phục Vụ Dinh Dưỡng**

Các chi phí được dựa trên những thay đổi về tỷ-lệ-lao-động như đã nêu ở trên, giảm các dịch vụ hợp đồng dự kiến do Học Khu vận hành để tự điều hành quản lý và mua sắm thực phẩm, tăng giá hàng hóa, và cải tiến vốn liên tục trong các địa điểm dịch vụ thực phẩm của Học Khu.

### **Các Chương Trình Liên Bang**

Chi phí dựa trên sự thay đổi tỷ lệ lao động như đã nêu ở trên, và được điều chỉnh để phù hợp với nguồn lực chuyển tiếp giảm đáng kể cho năm 2017-18. Ngân sách năm 2017-18 phản ánh năm thứ hai của chương trình ba-năm Trợ Cấp Cải Tiến Trường tại Trường Tiểu Học Glenfair, năm thứ ba của chương trình ba-năm Trợ Cấp Cải Tiến Trường tại Trường Tiểu Học Margaret Scott, giảm ngân sách chuyển tiếp cho các nguồn lực và chi phí, và giảm đáng kể các khoản trợ cấp cho Title và IDEA. Các khoản chi dự kiến phù hợp với thu nhập tài trợ dự kiến và bao gồm cả việc cắt giảm chi phí cho cả nhân viên và vật tư và vật liệu.

### **Quỹ Trái Phiếu (Fund 415)**

Các khoản chi được dựa trên dự kiến dự án 2017-18 trên toàn Học Khu cho Cổng An toàn, Bồ Sung và Cải Tạo trường trung học Reynolds, và thay mới cho các Trường Tiểu Học Fairview, Troutdale và Wilkes.

### **Chính Sách Cân Bằng Quỹ Dự Phòng và quỹ dự**

Như được nêu trong các mục tiêu và chính sách tài chính cho Học Khu của Hội đồng Quản trị, thì Quỹ Dự Trữ Chung Tổng Tài Sản Không Thích Hợp (General Fund Unappropriate Ending Fund Balance) được sẽ được dự toán ở mức 5% tổng doanh thu. Ngân sách đề xuất vẫn tiếp tục bằng với số dư cuối cùng của quỹ như được giữ trong ngân sách năm 2016-17, thì thấp hơn 5%. Đề nghị rằng các khoản chi một-lần cho các hạng mục như chương trình đọc ở tiểu học được tài trợ hơn là khôi phục mức 5% trong giai đoạn 2017-18.

## **Kết Luận**

Để kết thúc, tôi muốn cảm ơn các lãnh đạo và các đội tài chính cho việc chuẩn bị ngân sách dự kiến cho năm 2017-18. Chúng tôi đã chuẩn bị một ngân sách hoạt động trong các nguồn tài lực sẵn có và nhận ra rằng khi làm như vậy, cách thức chúng tôi cung cấp dịch vụ sẽ thay đổi. Tôi chân thành hy vọng rằng Cơ quan Lập pháp Tiểu bang của chúng ta dành ưu tiên cho Giáo dục K-12 khi áp dụng ngân sách 2017-19 và chúng tôi sẽ có thể khôi phục lại các ngày tiếp xúc với học sinh.

Tôi muốn cảm ơn nhân viên, các học sinh, phụ huynh và cộng đồng về những đóng góp của họ. Tôi cũng muốn cảm ơn Ủy ban Ngân sách đã quan tâm chu đáo để xem xét Đề Xuất Ngân Sách.

Tôi tin tưởng rằng chúng ta sẽ tiếp tục tiến lên với việc rất quan trọng của chúng ta bất chấp những thách thức về tài chính mà chúng ta phải đối mặt. Như thường lệ, chúng tôi sẽ tiếp tục tìm cách để đổi mới và nâng cao hiệu quả cũng như sử dụng quan hệ đối tác để tiếp tục phục vụ học sinh của chúng ta.

Cảm ơn bạn đã xem xét Ngân Sách Dự Kiến năm 2017-18.

Trân trọng đệ trình,



Dr. Linda Florence  
Superintendent

## 2017-18 Бюджетное Сообщение

Уважаемые Члены Бюджетного Комитета Рейнолдс:

Я представляю вашему вниманию Предлагаемый Бюджет Школьного Округа Рейнолдс на 2017-2018 финансовый год. Предлагаемый бюджет в сумме \$306,441,665 представляет собой финансовый план с использованием имеющихся ресурсов для достижения целей, поставленных Школьным Советом от имени наших сотрудников, студентов и сообщества. Это бюджетное предложение сбалансировано и поддерживает программы, признавая при этом текущие финансовые проблемы, с которыми сталкивается государство при финансировании программ и услуг, включая школы K-12 классы.

### Подготовка Бюджета

Каждые два года наше бюджетное предложение приходит в то время, когда законодательная власть штата Орегон определяет свой двухгодичный бюджет. Это создает ситуацию, когда округ должен принять бюджет в то время, когда Государство еще не утвердило свой бюджет, финансирования K-12 классов. Это касается государственного бюджета на двухлетний период 2017-2019 гг.

Несмотря на то, что экономика в Орегоне улучшается, финансирование K-12 классов далеко не стабильно. Бюджет, предложенный на 2017-19 гг. от губернатора Кейт Браун, составляет \$8.01 миллиардов, а Бюджетные Рамки, подготовленные Сопредседателями Законодательного Бюджета в \$7.8 миллиардов просто не отвечают потребностям Государственной Системе Образования K-12 классов. Окончательные цифры финансирования не будут известны до Июня; однако предлагаемый бюджет района Школьного Округа Рейнолдс основывается на уровне финансирования государственной школы в размере \$8.1 миллиардов. К сожалению, на этом уровне финансирования мы планируем сократить бюджет на \$9.4 миллиардов, как указано в следующей таблице. Сокращения включают в себя персонал, не связанные с зарплатой районы, и отпускные дни.



## Факторы Создания Сокращения Бюджета

### СПСГС

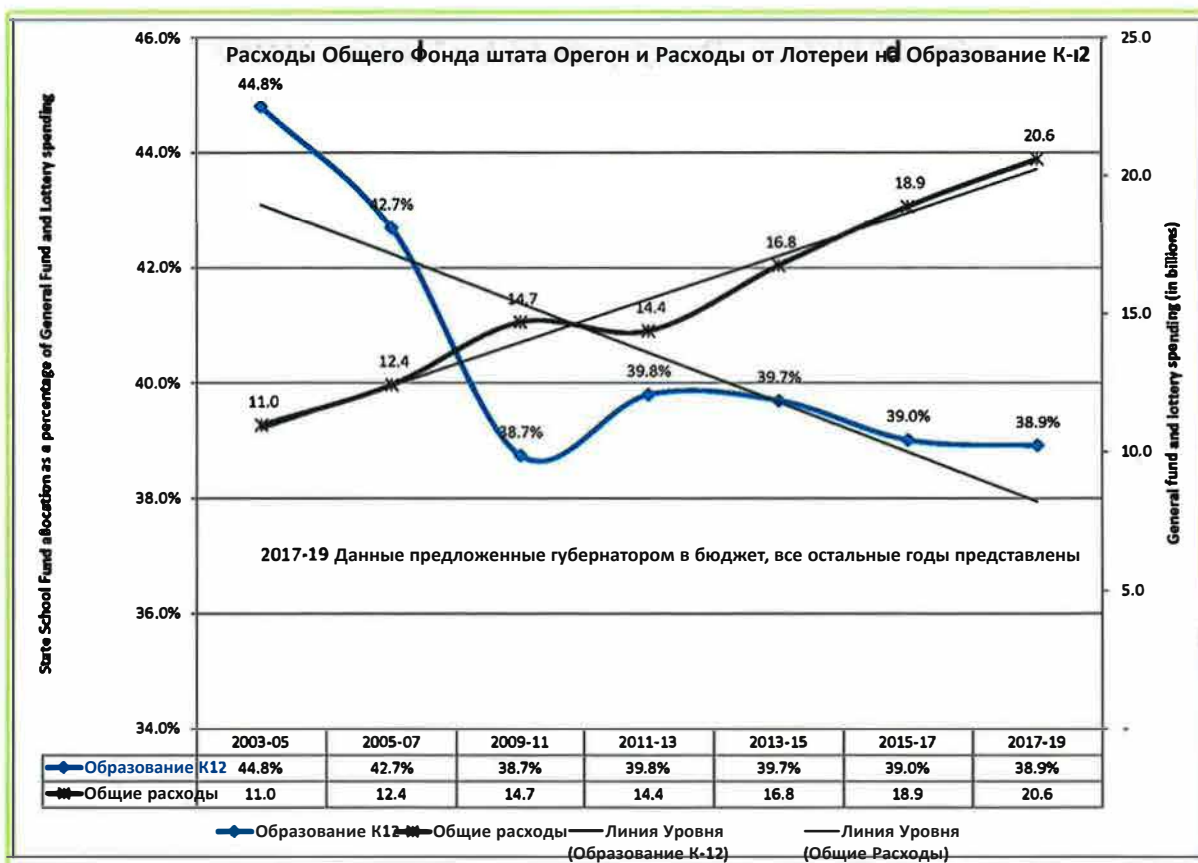
Законодательная Власть ДОЛЖНА иметь дело с долгосрочным финансированием Системы Пенсионного Обеспечения Государственных Служащих (СПСГС). Для Рейнольдс это означает ежегодный прирост в размере \$ 3.53 млн, начиная с 2017-18 гг. Это не краткосрочная проблема. Финансирование обязательств СПСГС затронет государственные учреждения и школы как минимум в течение следующих 6 лет.

### Зачисление

Зачисление учащихся в наших школах за последние сократилось, и по прогнозам, к 2017-18 учебному году ожидается дальнейшее сокращение охвата школьным образованием и увеличение числа учащихся в загородных школах.

### Государственное Финансирование К-12 классов

Предлагаемый Государственный Бюджет 2017-1919 годов увеличивает объём расходов на К-12 классов по сравнению с предыдущим двухгодичным периодом и, на первый взгляд, это хорошая новость. Тем не менее, рост не поспевает за растущим государственным бюджетом.





Эта диаграмма демонстрирует процентную долю общего Государственного бюджета, потраченного на Образование K-12 классов, по сравнению с общим бюджетом. Уровни финансирования значительно меньше уровней 2003-05 и оказывают глубокое влияние на нашу способность обслуживания наших студентов.

## **Доход Нужд**

Начиная с 2014-15 учебного года, законодательство изменило формулу финансирования для расчёта финансирования бедности, что привело к краткосрочному положительному воздействию на Школьный Округ Рейнольдс. Устаревшие данные переписи 2000 года больше не использовались для выделения финансирования для учащихся, живущих в условиях нищеты, и Округ получал финансирование по линии нищеты на основе метода расчёта, который пытался сосчитать лица, находящиеся в нищете, в пределах нашей окружной границы. К сожалению, новая формула использует Оценку Уровня Бедности в Малых Районах за Декабрь (ОУБМРД), публикуемую ежегодно Бюром Переписей США, которая, по-видимому, не подсчитывает количество бездомных студентов, которые вывозятся из района для посещения Рейнольдс, пока они проживают в других районах. Это привело к сокращению финансирования Рейнольдс за последние два года, а также к доходам 2017-18 гг.

## **Новое в Этом Году**

### **Карьерное и Техническое Образование**

В Ноябре 2016 года избиратели штата Орегон одобрили Мероприятие 98, в котором выделены финансовые средства для повышения коэффициента окончания обучения на основе проверенных практик, таких как Карьера и Техническое Образование (КТО). Несмотря на то, что показатели градации улучшились, нам предстоит еще большая работа. Мы разработали план о том, как мы будем предлагать инвестировать в программы КТО по программированию и предотвращению отсева в наших средних школах, и ожидаем, что законодательный орган определит параметры финансирования в ходе бюджетного процесса. Мы с нетерпением ждём возможности помочь нашим студентам закончить среднюю школу на пути к карьере для семейной заработной платы.

### **Принятие Учебных Программ**

Этот бюджет включает в себя раннее прохождение элементарного чтения и завершение математики средней школы, начатого в 2016-17.

### **Гранты на Сейсмическую Реабилитацию**

Район был награжден ещё двумя Грантами Сейсмической Реабилитации от штата Орегон. Проект крыла Средней Школы Рейнольдс будет завершён в 2017-18 годах

и потребует совпадения из Общего Фонда. Проект Элементарная Гимназия Альдера был награжден в Апреле 2017 года в размере \$1.2 млн. и начнётся в 2017-18 годах, а его завершение запланировано на 2018-19 годы.

## **ПЛАН БЮДЖЕТА**

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### **Школьный Совет Рейнолдс Принял Бюджетные Цели**

Совет Школы Рейнолдс установил следующие бюджетные цели для руководства работой по планированию доставки программ 2017-18 гг., выполненной Административной Группой Округа. После того, как план был готов, бюджет был подготовлен таким образом, чтобы финансировать осуществление плана там, где это разрешено. Это было особенно сложно в двух последних бюджетных предложениях. Сокращение бюджета крупных расходов в течение двух последовательных лет создает проблемы для поддержания важных программ, и делает практически невозможным осуществление новых инициатив.

#### **2017-18 Бюджетные Цели и Приоритеты**

##### **Цель Совета #1: Достижения Ученика**

*Приоритеты Бюджета:*

- Совет Поддержки / План Действий Директора
- Ожидание опытных читателей к концу 3 класса
- Расширение возможностей легкой атлетики и занятий
- Фаза Инициативы Заботы Об Общинах
- Оптимизация технологий для удовлетворения потребностей учащихся в области цифровых технологий
- Расширение программ по расширенному обучению и предотвращению отсева
- Продолжать инвестиции в текущие учебники, электронные тексты и / или учебные материалы в соответствии с циклом государственного выбора

##### **Цель Совета #2: Капитал**

*Приоритеты Бюджета:*

- Совет Поддержки/План Действий Директора
- Усилить справедливую работу в поддержку инициатив района
- Выравнивание ресурсов Английского языка учащихся (ELL) с помощью услуг ELL
- Институт Меры 98 требования к СТЕ, предотвращения отсева, а также возможности получения очка для колледжа

##### **Цель Совета #3: Финансовая Ответственность**

*Приоритеты Бюджета:*

- Совет Поддержки/План Действий Директора
- Восстановить 5% внеоборотных средств на конец периода,
- Обеспечение безопасной, умной и устойчивой среды обучения
- Проектирование возможностей профессионального развития

##### **Цель Совета #4: Коммуникация**

Школьный Совет учредил Комитет По Надзору За Гражданами для обеспечения того, чтобы фонды облигаций расходовались в соответствии с Заголовком Бюллетеней По Облигациям. Комитет проводит свои заседания ежемесячно, и регулярно представляет отчеты в Школьный Совет вместе с отчётом Сотрудников округа.

Ресурсы основаны на прогнозируемом пролонгировании оставшихся доходов по облигациям в связи с продажей облигаций в Августе 2015 года, а также процентных и доходных доходов, прогнозируемых в течение 2017-18 годов. На данный момент продано всего \$2 миллиона из \$125 миллионов в разрешённых к выпуску облигациях.

### Предположения о Расходах

#### **Общий Фонд**

Районный план на 2017-2018 гг. основан на ряде предположений о расходах. Как и в случае с любым образовательным учреждением, самым крупным расходом Района является рабочий класс. Предлагаемая структура штатного расписания основана на всесторонней оценке кадрового состава всех рабочих групп, департаментов и зданий в соответствии с планом 2017-2018 гг. с акцентом на Цели Правления и Суперинтенданта, и общие Цели Бюджета Совета. Кроме того, обзор уровня укомплектованности персонала создал основу для корректировки штатных позиций с учетом сокращения ресурсов на 2017-2018 годы.

Предполагаемые расходы Района предполагают превысить прогнозируемые доходы в 2017-2018 годах на \$ 2.1 т. Эта сумма представляет собой сокращение бюджетного расходования резервов Округа на \$ 3,000. Однако общие разовые расходы в предлагаемом бюджете 2017-18 гг. составляют \$ 3.9 т. миллионов . Это означает, что \$ 1.7 т. миллионов от доходов текущего года тратятся на разовые, а не на текущие расходы.

Разовые расходы на 2017-18 годы включают в себя следующее:

- Материалы Начальной Школы По Чтению
- Сводка Проектных Предложений для Сейсмического Гранта
- Заключительная Фаза Комплексных Учебных Материалов Средней Школы По Математике
- Замена Школьного Автобуса
- Улучшение Транспортного Сада (Перенесён на Лето 2017 г.)

- По состоянию на 1 июля 2017 года Начальный Остаток Средств в Общем Фонде, который считается ресурсом в бюджетном процессе, оценивается в \$7.6 млн.
- Район Обслуживания Образовательных Учреждений Мультнома (MESD) или «транзитные» доллары, ожидаемые в 2017-2018 гг., основаны на изменениях в выборе плана обслуживания и обновленных расходах на обслуживание, взимаемых в районах.

Весовые коэффициенты, применяемые для достижения общего взвешенного членского номера 15,232.95, указаны в таблице ниже и основаны на распределении веса среди существующей численности учащихся Рейнольдс, изменениях в количестве идентифицированных учащихся Английского языка (ELL) и уменьшенном количестве выпускников специальных учебных заведений, вышедших с классом 2017 года по сравнению с прогнозируемым количеством учащихся специального образования на 2017-18 учебный год.

2017-2018 Прогнозирование Регистрации						
	Тяжесть	Собственность Рейнольдс	MLA	RAA	KNOVA	Итоги
ADMr (Студенты)	1	10,148.00	523	195	402	11,268.00
ESL	0.5	2,896.00	21	9	124	1,525.00
Беременные/Родители	1	8.00				8.00
IEPs Ограничение 11%	1	1,239.48				1,239.48
IEP Свыше 11% Cap	1	206.10				206.10
Текущий IEP	?	347.42				0.00
Нужда	0.25	2,764.34				691.09
Приёмная Семья	0.25	86.00				21.50
Прошлый Adj						273.78
<b>Всего</b>						<b>15,232.95</b>

### Федеральные Программы

Доходы основаны на прогнозируемом сокращении бюджета в программах Title и IDEA. Бюджеты отражают прогнозируемые доходы гранта 2017-18 гг., сокращенные на 10-20% при равном снижении расходов.

### Фонды Капитала

19 мая 2015 года сообщество Рейнольдс собралось вместе и одобрило \$125 миллионный Капитал Строительной Облигации.

Школьный Совет учредил Комитет По Надзору За Гражданами для обеспечения того, чтобы фонды облигаций расходовались в соответствии с Заголовком Бюллетеней По Облигациям. Комитет проводит свои заседания ежемесячно, и регулярно представляет отчеты в Школьный Совет вместе с отчётом Сотрудников округа.

Ресурсы основаны на прогнозируемом пролонгировании оставшихся доходов по облигациям в связи с продажей облигаций в Августе 2015 года, а также процентных и доходных доходов, прогнозируемых в течение 2017-18 годов. На данный момент продано всего \$2 миллиона из \$125 миллионов в разрешённых к выпуску облигациях.

### **Предположения о Расходах**

#### **Общий Фонд**

Районный план на 2017-2018 гг. основан на ряде предположений о расходах. Как и в случае с любым образовательным учреждением, самым крупным расходом Района является рабочий класс. Предлагаемая структура штатного расписания основана на всесторонней оценке кадрового состава всех рабочих групп, департаментов и зданий в соответствии с планом 2017-2018 гг. с акцентом на Цели Правления и Суперинтенданта, и общие Цели Бюджета Совета. Кроме того, обзор уровня укомплектованности персонала создал основу для корректировки штатных позиций с учетом сокращения ресурсов на 2017-2018 годы.

Предполагаемые расходы Района предполагают превысить прогнозируемые доходы в 2017-2018 годах на \$ 1.2 м. Эта сумма представляет собой сокращение бюджетного расходования резервов Округа на \$ 3,000. Однако общие разовые расходы в предлагаемом бюджете 2017-18 гг. составляют \$ 1.3 м. миллионов . Это означает, что \$ 124 м. миллионов от доходов текущего года тратятся на разовые, а не на текущие расходы.

Разовые расходы на 2017-18 годы включают в себя следующее:

- Материалы Начальной Школы По Чтению
- Сводка Проектных Предложений для Сейсмического Гранта
- Заключительная Фаза Комплексных Учебных Материалов Средней Школы По Математике
- Замена Школьного Автобуса
- Улучшение Транспортного Сада (Перенесён на Лето 2017 г.)

Важно отметить, что фиксированные непредвиденные суммы, определённые в бюджете, должны охватывать целый ряд таких вопросов, как:

- FTE для зачисления, превышающего прогнозы;
- Перенос доходов вперёд на второй год двухлетнего периода; а также
- Невостребованные суммы для непредвиденных расходов

В прошлые годы Школьному Округу Рейнолдс повезло, поскольку он располагал дополнительными ресурсами для поддержки бюджета расходов, в котором доходы текущего года не оправдались. В центре внимания всех предлагаемых расходов за рамки доходов текущего года были разовые расходы, или проекты в рамках учебных программ и инструкций, усовершенствований оборудования, технологий и мебели, оснастки и оборудования. Как и в предыдущие три года, в бюджете 2017-18 гг. не предлагается расходовать резервы на текущие расходы, такие как рабочий класс.

На дату этого сообщения оценка расходов на 2017-2018 гг. основана на следующих предположениях:

- График окладов для каждой рабочей группы устанавливается в соответствии с существующими соглашениями или в случае соглашений, заключенных в настоящее время на переговорах, графики окладов остаются такими же, как и в 2016-17 гг.
- Правление Пенсионных Фондов Государственных Служащих (PERS) опубликовало ставки взносов за двухгодичный период, начинающийся с 1 Июля 2017 года.
  - Уровень Работодателя 1 и 2 PERS установлен на 13.2% - по сравнению с 6.51% в 2015-17 годах
  - Пенсионный План Государственной Службы Штата Орегон (OPSRP). Коэффициент для работодателя установлен на 7.8% - по сравнению с 1.82% в 2015-17 годах
- Система Пенсионного Обеспечения Государственных Служащих (PERS) с Нефинансируемой Актуарной Ответственностью (UAL) требует, чтобы ставка процента 11.75% применялась к платёжной ведомости PERS для покрытия ежегодных выплат по облигациям. Это представляет собой увеличение из-за более низкой общей заработной платы и увеличения графика обслуживания долга.

- Другие затраты на рабочую силу для работодателей основаны на допущении 7.65% FICA, 1.7% - 6.83% ставки для компенсации рабочим и самофинансируемой безработицы 0.50%.
- Предлагаемое сокращение рабочих FTE от сокращения как поступления, так и грантового финансирования представлено в Предлагаемом Бюджете 2017-1818 гг. Вакансии, созданные в результате выхода на пенсию или выхода в отставку, использовались везде, где это возможно, чтобы избежать действующих увольнений.
- Бюджет расходов включает сокращённый учебный год с предлагаемыми 10 выходными днями или отпуском.
- Экономия E-Rate для телефонных и интернет-сервисов постепенно прекращается, что увеличивает расходы округа за счёт этих услуг. В настоящее время ведётся работа по переводу этих услуг на собственные места, с тем чтобы сократить расходы на эти услуги в связи с ликвидацией фондов E-Rate.

<b>2017-2018 Предлагаемый Бюджет</b>	
<b>Сводка Бюджетных Сокращений</b>	
<b>Описание</b>	<b>Предложенный 2017-18</b>
10 Дней Отпуска (Себестоимость)	\$ 4,400,000.0
Сокращение Сотрудников - Позиции Через Отсев, Где Возможно	\$ 3,824,000.0
Сокращение Профессиональных Услуг, Материалов и Принадлежностей	\$ 1,208,220.0
	\$ 9,432,220

### **Фонд Обслуживания Питания**

Расходы основаны на изменениях в уровне рабочей силы, как отмечалось выше, сокращении прогнозируемых услуг по контрактам, когда Район переходит к самообслуживанию для управления и закупок продовольствия, увеличения товарных ставок и продолжения капитальных улучшений в местах расположения продовольственных служб района.

### **Федеральные Программы**

Расходы основаны на изменениях уровня рабочей силы, как указано выше, и

скорректированы таким образом, чтобы привести к значительному сокращению ресурсов переноса ресурсов в 2017-18 годах. Бюджет на 2017-18 гг. отражает второй год трёхлетнего Гранта на Совершенствование Школ в Glenfair Elementary, третий год трёхлетнего Гранта на Усовершенствование Школы в Margaret Scott Elementary, сокращение бюджета будущих расходов на ресурсы и расходы, и значительное сокращения грантов на Title и IDEA. Предлагаемые расходы согласуются с прогнозируемыми доходами от грантов и включают сокращение расходов как для персонала, так и для материалов.

### **Фонд Облигаций (Фонд 415)**

Расходы основаны на планируемой работе по проекту 2017-18 Безопасные Вестибюли Всего Района, Добавление и Реконструкция Средней Школы Рейнольдс, и замена Начальных Школ Фэрвью, Троутдейл и Уилкс.

### **Балансовая Политика в Отношении Непредвиденных и Конечных Фондов**

В соответствии с финансовыми целями и политикой Правления Района, Общий Фонд Нераспределенного Конечного Остатка Фонда должен быть предусмотрен в бюджете в размере 5% от общей суммы доходов. В предлагаемом бюджете сохраняется тот же конечный остаток средств, что и в бюджете 2016-17 годов, который составляет менее 5%. Предполагается, что единовременные расходы на такие предметы, как элементарный учебный план, будут финансироваться, а не восстанавливать 5% в течение 2017-18 гг.

### **Вывод**

В заключение я хочу поблагодарить руководство и финансовые команды за подготовку этого Предлагаемого Бюджета на 2017-18 годы. Мы подготовили бюджет, который работает в пределах имеющихся ресурсов, и признаем, что при этом способ доставки услуг изменится. Я искренне надеюсь, что наш Государственный Законодательный Орган уделяет первостепенное внимание Образованию K-12 классов при принятии бюджета 2017-19 годов, и что мы сможем восстановить контакты студентов в будущем.

Я хочу поблагодарить наших сотрудников, студентов, родителей и сообщество за их вклад. Я также хочу поблагодарить Комитет по Бюджету за их продуманное внимание к рассмотрению Бюджетного Предложения.

Я уверен, что мы продолжим продвигаться вперед с нашей очень важной работой, несмотря на стоящие перед нами проблемы с финансированием. Как всегда, мы будем продолжать искать пути инноваций и повышения эффективности, а также использовать партнерства для продолжения обслуживания наших студентов.



Благодарим вас за рассмотрение Предлагаемого Бюджета на 2017-18 годы.

С уважением,



Dr. Linda Florence

Директор

# REYNOLDS SCHOOL DISTRICT 2017-18 BUDGET OVERVIEW

## General Information:

	2014-15	2015-16	2016-17	2017-18
<b>Assessed Value in Billions</b>	5.631	5.766	6.01	**
<b>Real Market Value (M-5) in Billions</b>	8.342	8.981	9.992	**
<b>Property Tax Rate</b>				
<b>Extended:</b>				
Operations	4.4626	4.4626	4.4626	**
Debt Service	1.3514	1.5075	1.5891	**
<b>Total Property Tax Rate</b>	5.814	5.97	6.0517	**
<b>Total Taxes Imposed</b>	30,932,707	32,650,821	30,257,217	**
<b>Measure 5 Loss</b>	-178,363	-139,372	-144,692	**
<b>Enrollment</b>				
Number of Employees (FTEs)	1,165.40	1,200.10	1,177.94	1,146.33
Average Daily Enrollment - ADMr (incl. charters)	11,722.00	11,589.00	11,438.00	11,268.00
Weighted Enrollment Extended ADMw (incl. charters)	14,666.14	15,239.52	15,261.20	15,232.95
<b>District Buses</b>	114	115	115	115
# of Daily Route Buses	93	89	92	92
Miles Driven	850,000	850,000	845,000	849,000
Students Transported	6,462	6,200	6,200	6,100
<b>Meals Served</b>	2,111,376	2,024,645	2,020,918	2,010,999
# of Scheduled School Days	168	168	168	163

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



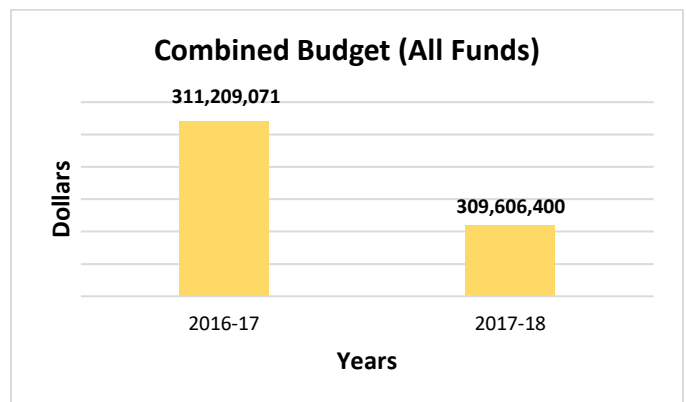
# REYNOLDS SCHOOL DISTRICT 2017-18 BUDGET OVERVIEW

## Highlights of the 2017 – 2018 Budget:

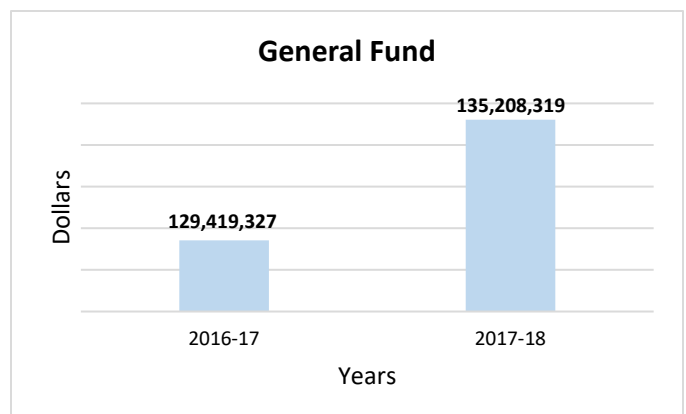
- **The Zero-Based Budgeting Method**
  - All budgetary allocations for each school and department for the budget were set at zero to begin the process. Every school and department must begin with a plan for service delivery for the year and from that plan, they propose a budget.
  - Careful consideration was given to the needs of the individual schools, including their demographics, poverty and mobility levels.
  - Teacher per student ratio were also measured during this process.
  - The plan aligns with District policies, Board adopted budget goals and no predetermined budget allotments were assigned.
  - Everything throughout the entire budget process was reviewed with a fresh perspective and priorities were measured according to the established budget goals.
  - All budgetary requirements are comprehensive, justified and complete based on what was known at a given point in time.
  
- The budget follows **the 2016 Oregon Department of Education Chart of Accounts**.
  - The District’s account codes were restructured to align with the state’s required chart of accounts with respect to expenditure functions, objects and areas.
  - The District is now able to account for all direct and indirect costs by subject, grade level, subject, organization and by school.
  - Financial information resulting from this new expense structure will be forwarded to the Oregon Department of Education for analysis and ultimately, form the basis for legislative recommendation in future years.
  
- The budget follows **the Meritorious Budget Award Criteria Checklist** to provide a reader friendly budget document that:
  - Presents clear budget guidelines.
  - Promotes communication between departments and the schools.
  - Encourages short-and long-range budget goals.
  - Supports effective use of educational resources.

- The 2017-18 school year is the first year of the 2017-19 biennium.
  
- District’s **General Fund Unappropriated Balance** policies have been key to the District’s fiscal stability. Board Policy DBDB, adopted in 2012 calls for 5% of General Fund to be carried forward. This amount, by Oregon Budget Law, cannot be spent during the fiscal year. The ending balance provides money to operate at the beginning of the following fiscal year before property tax revenues become available in November.

**The total combined budget, all funds**, decreased by 0.51%, or \$1,602,671, from \$311,209,071 in 2016-17 to \$309,606,400 in 2017-18, including a contingency of \$15,392,839 and an Unappropriated Ending Fund Balance of \$4,980,966.



**General Fund** increased by 4.47%, or \$5,788,992, from \$129,419,327 in 2016-17 to 135,208,319 in 2017-18, including a contingency of \$1,000,000 and an Unappropriated Ending Fund Balance of \$4,970,966.



# REYNOLDS SCHOOL DISTRICT 2017-18 BUDGET OVERVIEW

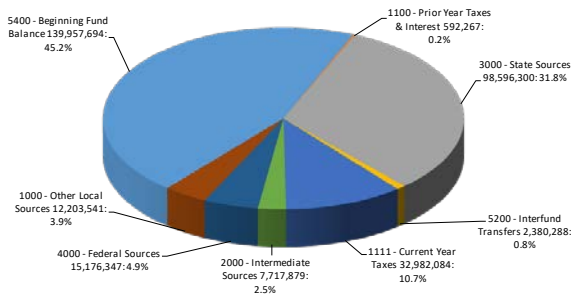
## Revenues

In 2017-18, the adopted revenue for all funds totals \$309,606,400, a decrease of \$1.6 million, or .51%, compared to the 2016-17 adopted budget.

The 2017-18 revenue budget includes federal, state, intermediate and local sources. Other sources include bond proceeds, long-term debt receipts, interfund transfers, sale of fixed assets and beginning fund balance.

The primary sources of revenue for all funds is State Sources totaling \$98.5 million or 31.8% of all sources. Local Sources (property taxes) totaling \$45.7 million or 14.7% and Federal Sources \$15.1 million or 4.9% are major funding sources. Beginning fund balance, the largest of which is Capital Projects Fund with \$125 million comprise the majority of the revenue sources.

**Summary of Revenues  
All Funds 2017-18**

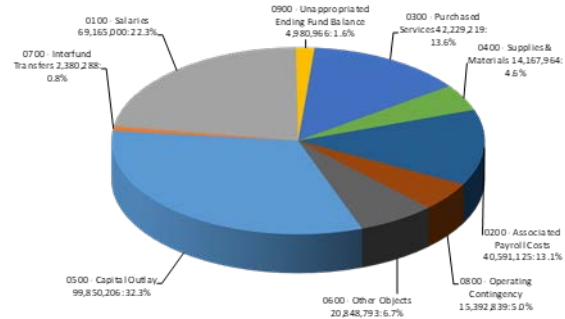


## Expenditures

The 2017-18 adopted budget expenditures for all funds have decreased by \$1.6 million, or .51%, when compared to the 2016-17 adopted budget.

Expenditures in the all funds graphs are categorized by salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Capital Outlay is the largest component of the expenditure budget at \$99.8 million or 32.3% of all funds. This accounts for the 2015 Bond multi-year construction projects. Salaries are the second largest budget category at \$69.1 million or 22.3% of all funds.

**Summary of Expenditures  
All Funds 2017-18**



**Other Funds:** Federal Programs increased 4%; State & Other Programs increased by 23%; Nutrition Services increased 21%; Early Retirement Program decreased 38%; Insurance Fund no change; Trust Funds decreased 40% from 2016-17.

	2016-17	Change	2017-18
<b>Federal Programs</b>	\$ 8,581,421	\$ 354,926	\$ 8,936,347
<b>State &amp; Other Programs</b>	\$ 7,449,059	\$ 2,283,571	\$ 9,732,630
<b>Nutrition Services</b>	\$ 7,058,058	\$ 1,876,942	\$ 8,935,000
<b>Early Retirement Program</b>	\$ 891,508	\$ (341,508)	\$ 550,000
<b>Insurance Reserve Program</b>	\$ 496,518	\$ -	\$ 496,518
<b>Trust Funds</b>	\$ 31,678	\$ (12,545)	\$ 19,133

**Debt Service Funds** increased by 12.2% or \$2,298,176 from \$16,615,889 in 16-17 to \$18,914,065 in 17-18.

	2016-17	Change	2017-18
<b>Fund 300 - 2005 Refunding of G.O. Bonds for school facilities</b>	\$ 4,986,750	\$ 189,750	\$ 5,176,500
<b>Fund 315 - 2015 G.O. Bonds for school facilities</b>	\$ 4,288,650	\$ 1,738,425	\$ 6,027,075
<b>Fund 350 - 2003 PERS Pension Bonds for unfunded actuarial liability</b>	\$ 7,340,489	\$ 370,001	\$ 7,710,490
<b>Total</b>	\$ 16,615,889	\$ 2,298,176	\$ 18,914,065

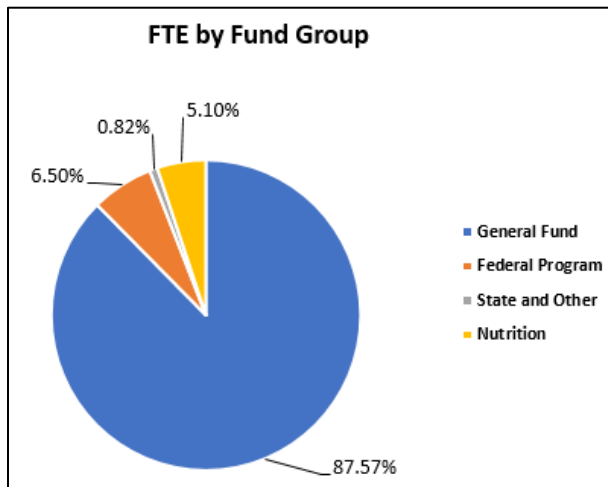
# REYNOLDS SCHOOL DISTRICT 2017-18 BUDGET OVERVIEW

**Capital Projects Fund** decreased by 9.9%. The decrease is a result of decreases in the Capital Projects Fund (Fund 400), 2015 Bond Capital Projects (Fund 415), and the School Improvement Projects (Fund 417).

	2016-17	Change	2017-18
<b>Fund 400</b> - Provides for the payment of interest on the 2010 FFCRO Series	\$ 1,643,438	\$ (4,050)	\$ 1,639,388
<b>Fund 415</b> - Successful May 19, 2015 bond election. Replace Fairview, Troutdale and Wilkes Elementary Schools, remodel Reynolds High School and provide safety & security upgrades to all schools	\$ 135,022,175	\$ (9,847,175)	\$ 125,175,000
<b>Fund 417</b> - Change to District-wide school improvement projects for roof and HVAC systems using the QZAB interest-free loan program, paid by the General Fund starting 2017-18	\$ 4,000,000	\$ (4,000,000)	\$ -
<b>Total</b>	\$ 140,665,613	\$ (13,851,225)	\$ 126,814,388

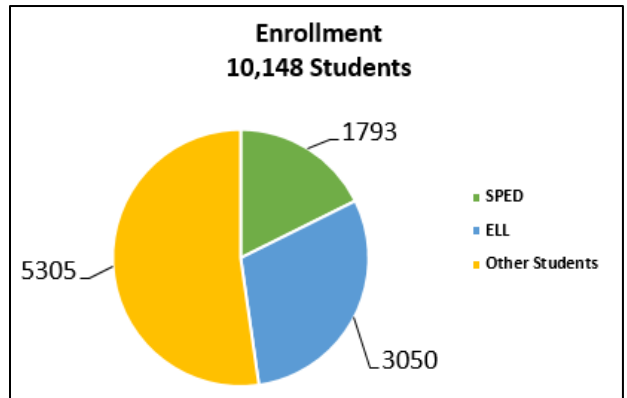
**FTE:**

This budget includes full time employee (FTE) equivalents within the General Fund, Federal Program Funds, State and Other Program Funds, and the Nutrition Services Fund, totaling 1,146.33 FTE, a 1.47% decrease from 2016-17.



**Student Enrollment:**

Average Daily Membership (ADMr) is projected to decrease by 2.04 %, from 10,359 ADMr in 2016-17 to 10,148 ADMr for 2017-18. 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.

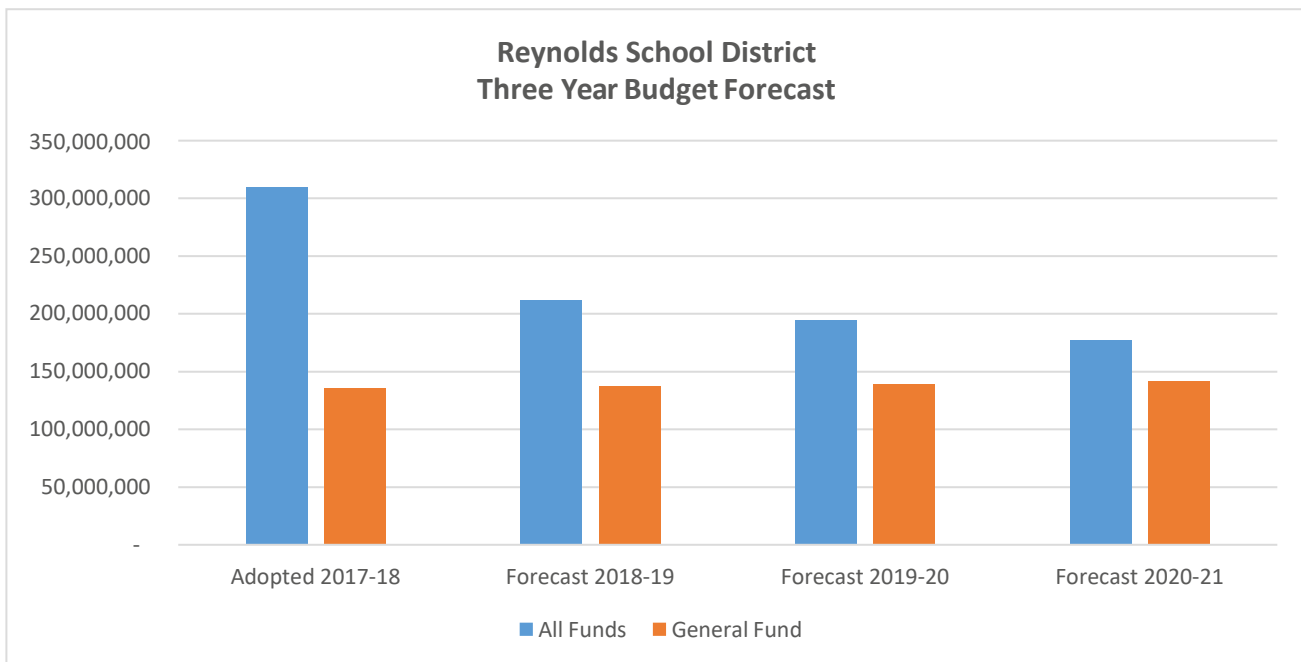


## REYNOLDS SCHOOL DISTRICT THREE YEAR BUDGET FORECAST

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

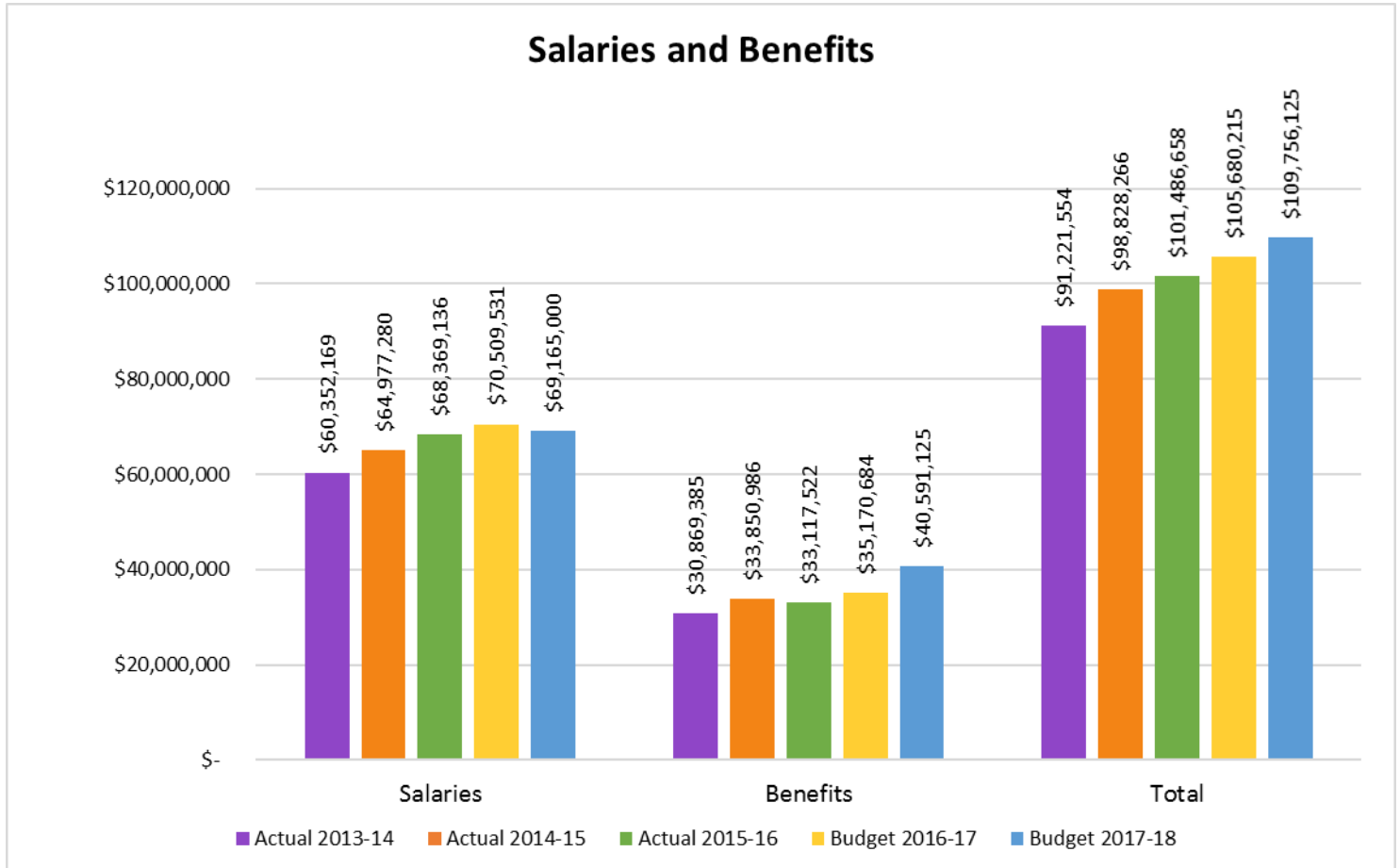
due to the spending down of the 2015 Bond Capital Projects Fund.

	<b>Adopted 2017-18</b>	<b>Forecast 2018-19</b>	<b>Forecast 2019-20</b>	<b>Forecast 2020-21</b>
<b>All Funds</b>	309,606,400	211,550,496.00	194,455,616	177,104,313.69
<b>General Fund</b>	135,208,319	137,236,443.79	139,294,990	141,384,415.30



**REYNOLDS SCHOOL DISTRICT  
ALL FUNDS SALARIES AND BENEFITS  
5-YEAR COMPARISON**

Salaries decreased by \$1.34 million between 2016-17 and 2017-18 while benefits increased by \$5.42 million for the same period. Increased benefits costs are a result of PERS rate increase for the biennium and PERS Bond UAL rate increase. This resulted in a net salaries and benefits increase of \$4.08 million for all funds.



# REYNOLDS SCHOOL DISTRICT DEBT SUMMARY 2017-18

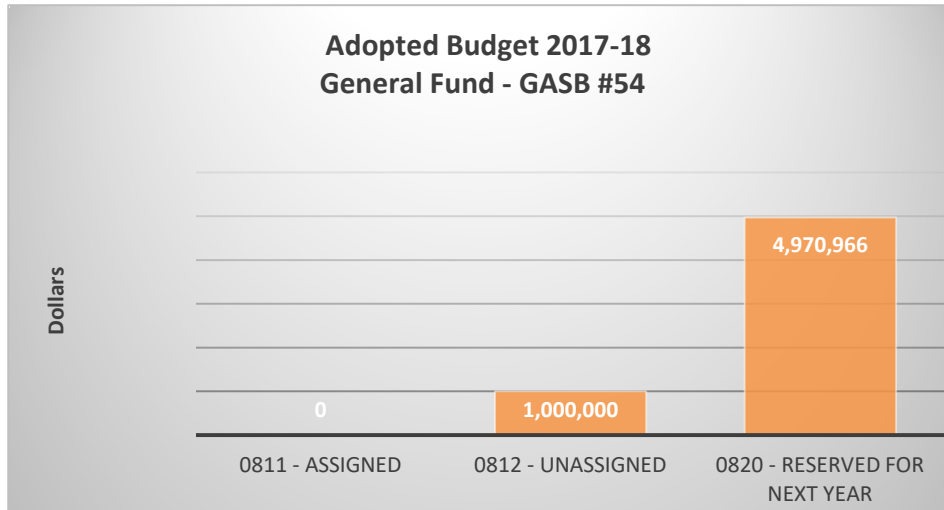
Loan Year	Maturity Date	Purpose of Debt	Fund	True Interest Cost %	Original Principal	Balance at 6/30/17	17-18 Principal Payment	17-18 Interest Payment	Balance at 6/30/18
<b>General Obligation Bonds:</b>									
2005	2020	Improvement of School Facilities	300	3.97	32,500,000.00	13,835,000.00	4,245,000.00	691,750.00	9,590,000.00
2015	2036	School Building Improvements	315	2.00	122,945,047.40	122,465,047.40	45,000.00	3,988,650.00	122,420,047.40
Total General Obligation Bonds					155,445,047.40	136,300,047.40	4,290,000.00	4,680,400.00	132,010,047.40
<b>Full Faith and Credit Obligations:</b>									
2010	2035	Land and Improvements	400	4.14	23,850,000.00	19,400,000.00	720,000.00	918,387.50	18,680,000.00
<b>PERS Bonds:</b>									
2010	2028	PERS Unfunded Actuarial Liability	350	5.725	80,978,772.00	55,395,491.00	2,171,675.00	5,538,814.50	53,223,816.00
<b>Long Term Loans - State &amp; Other</b>									
2004	2018	QZAB - Technology Improvement	100	0.00	2,100,000.00	244,620.00	122,310.00	-	122,310.00
2016	2031	QZAB - Improvement of School Facilities	417	0.00	4,000,000.00	4,000,000.00	285,714.29	-	3,714,285.71
2016	2025	Transportation Building & Paving Bus Lot	100	2.50	2,000,000.00	2,000,000.00	-	26,527.78	2,000,000.00
Total Long Term Loans - State & Other					8,100,000.00	6,244,620.00	408,024.29	26,527.78	5,836,595.71
<b>TOTALS</b>					<b>268,373,819.40</b>	<b>217,340,158.40</b>	<b>7,589,699.29</b>	<b>11,164,129.78</b>	<b>209,750,459.11</b>



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



**REYNOLDS SCHOOL DISTRICT  
2017-18 ADOPTED BUDGET  
GASB #54 FUND BALANCE REPORTING**



**GASB #54** - Fund Balance Reporting was implemented in July 1, 2011 to improve the usefulness, understandability and comparability of governmental fund balance information. In the current budget, the District utilizes two classifications; Unassigned and Reserved for Next Year. GASB #54 provides for four categories as follows:

**Committed:** The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority.

**Assigned:** The assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

**Unassigned:** The unassigned fund balance is the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications. Amounts available for any unplanned and foreseen purposes.

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

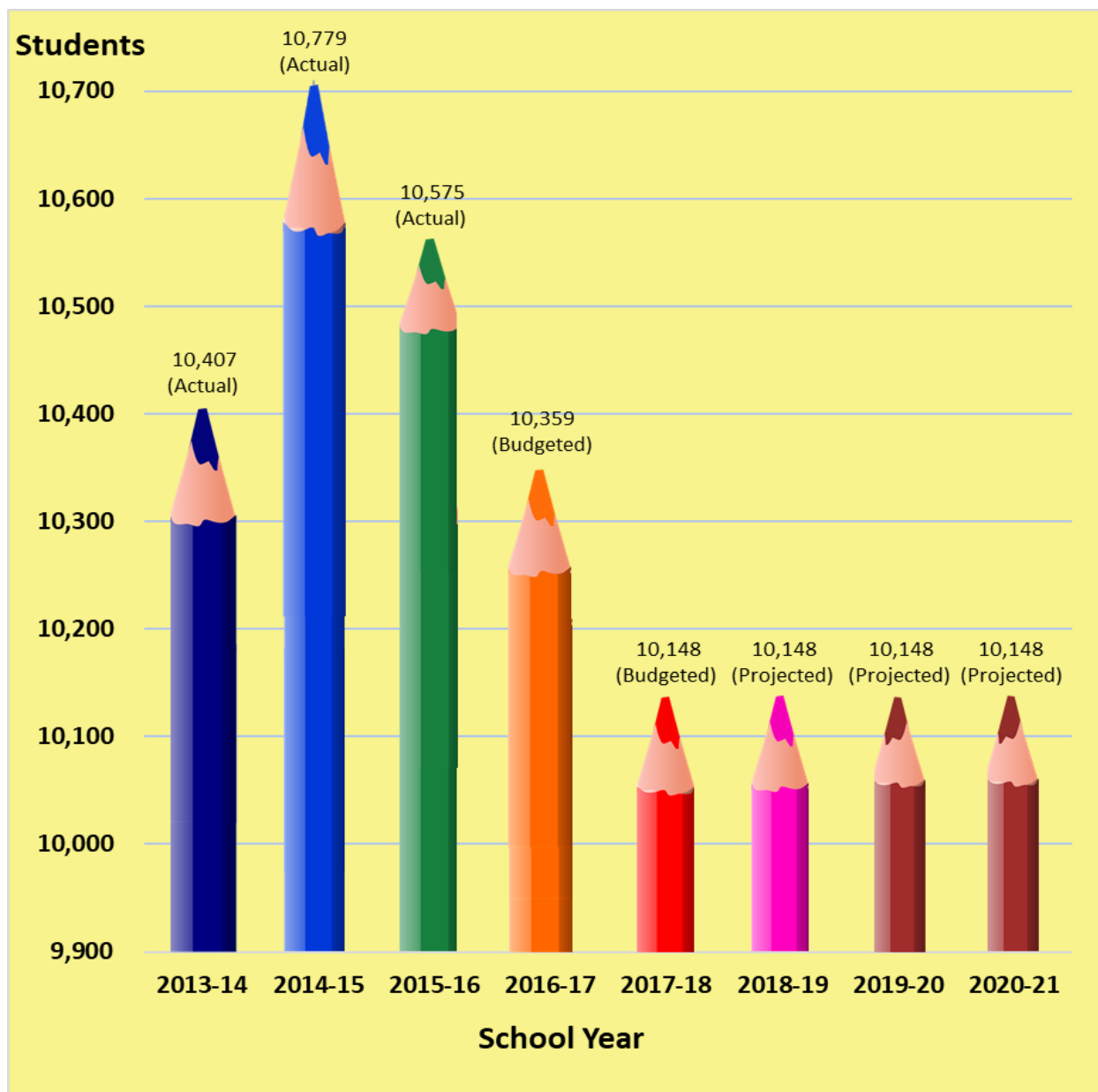
# REYNOLDS SCHOOL DISTRICT STUDENT ENROLLMENT HISTORICAL AND PROJECTED

The District’s proposed budget requirements are based on the number of projected students. State School Funding, the primary source of District revenue, is calculated on the basis of the number and type of students enrolled.

The District’s 2017-18 budget projection includes an enrollment decrease of 211 students from October of 2016.

The following chart displays student population for three years based on actual enrollment as of October each year and projected enrollment for three years.

## Eight-Year Student Enrollment History & Projections



Note: Actual enrollment figures from the October 2017 Enrollment Summary and are excluding Charter Schools.

# Organizational



*Reynolds High School Varsity girls basketball team gather for a time out during their game*

**2017-2018**



# REYNOLDS SCHOOL DISTRICT

## FINANCIAL REPORTING AND BUDGET PROCESS

### REPORTING ENTITY

Reynolds School District (the District), a consolidation of several districts, was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving grades K-12. The District is governed by a separately elected seven-member Board which approves the administrative officials. The daily operations of the District are under the supervision of the Superintendent. As required by generally accepted accounting principles (GAAP), all activities of the District are included in the basic financial statements.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent.

The following is an overview of the District's funds:

### GENERAL FUND 100

The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories which contain program descriptions, budgeted positions and program and services analysis. In addition, explanations are available for significant variances which exist between the 2016-17 and 2017-18 budgets.

Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF).

The SSF is allocated through a school equalization formula that includes initial

weighting for the number of students and extra weightings for specific types of students: special education, English Language Learners, poverty, foster care and pregnant and parenting. The calculation consists of four grants including: general purpose, transportation, high cost disability and facility grants.

### FEDERAL FUNDS (201-246)

Accounts for revenues and expenditures of grants restricted for a specific purpose, from the federal government i.e. Title IA, IDEA, and School Improvement.

### STATE AND OTHER FUNDS (251-295)

Accounts for revenues and expenditures of grants received from state and other local agencies for a specific purpose or program i.e. Driver's Education, Energy Efficient Schools SB1149, Mini Grants, Student Activities, Seismic Rehab and PPS/Columbia Regional Autism program.

### NUTRITION SERVICES FUND 297

Accounts for revenues and expenditures for the nutrition services program. Revenue sources include sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon.

### EARLY RETIREMENT FUND 298

Accounts for stipends and post-retirement health care benefits as a result of collective bargaining agreements. 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 the General Fund.

# REYNOLDS SCHOOL DISTRICT

## FINANCIAL REPORTING AND BUDGET PROCESS

### **DEBT SERVICE FUNDS (300-350)**

Accounts for the District's payment of principal and interest on long-term obligations, including General Obligation (GO) bonds, Limited Tax Pension Obligations and Full Faith and Credit Refunding Obligations (FFCRO). The District maintains separate funds for each of these categories. GO bonds allow the District to finance capital projects such as the construction of new schools, rebuilding schools and equipment. Voters must approve the sale of these bond funds. Limited Tax Pension Obligation bonds were issued to finance the District's unfunded actuarial liability in the Oregon Public Employees Retirement System.

### **CAPITAL PROJECTS FUNDS (400-417)**

Accounts for activities related to the acquisition, construction, and improvement of District facilities and equipment.

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

Capital Project Fund 415 is funded by the passage of Measure 26-164, General Obligation Bond Levy from the May 19, 2015 bond election. The GO Bonds will provide three new elementary schools, add new classrooms at the high school and upgrade security at several schools by adding secure vestibules. This fund will manage the capital expenditures for specifically authorized projects funded the by the 2015 GO bonds.

School Improvement Projects - (QZAB) Fund 417 is funded by the Qualified Zone Academy Bond (QZAB) tax credit bond program whereby bond investors take a tax credit in lieu of interest payments for qualified bonds under the IRS Tax Code. Projects accounted for under the QZAB Bond total \$4,000,000 and include roof

resurfacing, exterior block sealing, HVAC system replacement, and major abatement work.

### **TRUST FUNDS (718-730)**

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.

### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

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

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

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

# REYNOLDS SCHOOL DISTRICT

## FINANCIAL REPORTING AND BUDGET PROCESS

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

### DISTRICT FINANCIAL GOALS

The District will develop a budget to align with statutory and policy requirements, the Strategic Plan and community priorities with particular attention to:

1. Student Achievement
2. Equity
3. Fiscal Responsibility
4. Communication

And, maintain a 5% ending fund balance in General Fund in accordance with Board Policy.

### KEY FACTORS IN BUDGET DEVELOPMENT

The overarching factors affecting development of the 2017-18 budget are the Oregon economic outlook, State School Fund funding, enrollment, PERS increases and contractual obligations.

The General Fund is the operating fund for the district. The following highlights factors in budget development for the general fund. The Reynolds Education Association and Oregon School Employees Association collective bargaining agreements expired in June 2017. Negotiations are ongoing at the time of this publication.

Revenues: Using the Governor's proposed budget of \$8.1 billion statewide for the biennium, with a 49/51 split between the two fiscal years. The District's portion based on projected enrollment for 2017-18 is estimated to be \$98,410,564.

Estimated property tax revenue of \$23,980,776 is based upon a 3.5% growth factor and collections are estimated to be at 97% based

upon the Oregon Department of Revenue's published estimates for Multnomah County.

Student enrollment is based on Average Daily Membership (AMDr) projections and are based on data collected from each building, including Charter Schools, and have been estimated at 11,268.0.

General Fund revenues are projected to be \$135,208,319.

Expenditures: Program costs for instruction, support and administrative functions primarily consist of personnel related expenses. Building the budget was based upon negotiated collective bargaining agreements with licensed, classified and administrative employee groups. Licensed and classified agreements are in the negotiation process as both agreements are due to expire June 30, 2017. These agreements determine expenditures for wages and insurance benefits, and are the basis for calculations of required personnel costs. District personnel costs include:

- PERS Employer Rate – increase from 6.51% to 13.2% for Tier 1 / 2 Employees and from 1.82% to 7.87% for OPSRP Employees.
- PERS UAL Bonds – increase from 10.6% to 11.5 for all PERS eligible employees
- FICA – 7.65% employer match
- Workers Compensation – ranging from 1.7% to 6.8%
- Unemployment – 0.4%
- Insurance – cap based upon negotiated amounts

Personnel costs regarding PERS will increase significantly for the 2017-19 biennium.

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

## **REYNOLDS SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS**

The General Fund expenditures are projected to be \$135,208,319. The budget is balanced with a 5% Unappropriated Ending Fund Balance as per Board Policy.

Property taxes is levied by the 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. State School Fund and property tax are the two largest funding sources in the General Fund.

In addition to local property tax, the local revenue is comprised of the following: School Tuition, Regular Day School Transportation, Interest on Investments, Admissions & Fees, Rentals, Miscellaneous, Medicaid Administrative Claiming (MAC) and Medicaid. The District does not have alternative revenue.

### **THE BUDGET PROCESS**

The District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund. Preparation of the budget involves many steps and months of collaborative work by District staff.

Notice of the first budget meeting is published in the local newspaper, five to thirty days before the first budget meeting, and posted on the District's website.

Once a proposed budget is developed, the Superintendent presents the budget and Budget Message to the Budget Committee, which then reviews, asks questions and receives public comment. The Budget Committee approves a budget and tax levy, and recommends adoption to the School Board.

Once a proposed budget document is given to the Budget Committee, citizens may obtain a copy by calling (503) 661-7200 or downloading a copy from the District's website at [www.reynolds.k12.os.us](http://www.reynolds.k12.os.us).

### **HOW THE BUDGET IS ADOPTED**

In addition to the seven-member Board of Director's, the Budget Committee is comprised of seven additional members appointed by the board. The Budget Committee's duties are to hear and receive the Superintendent's Proposed Budget, ask questions and receive public testimony, approve a budget, levy taxes on the approved budget. After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for review.

After the budget hearing and consideration of public testimony, the School Board adopts the budget and tax levy prior to June 30. See chart on next page for graphic depiction.

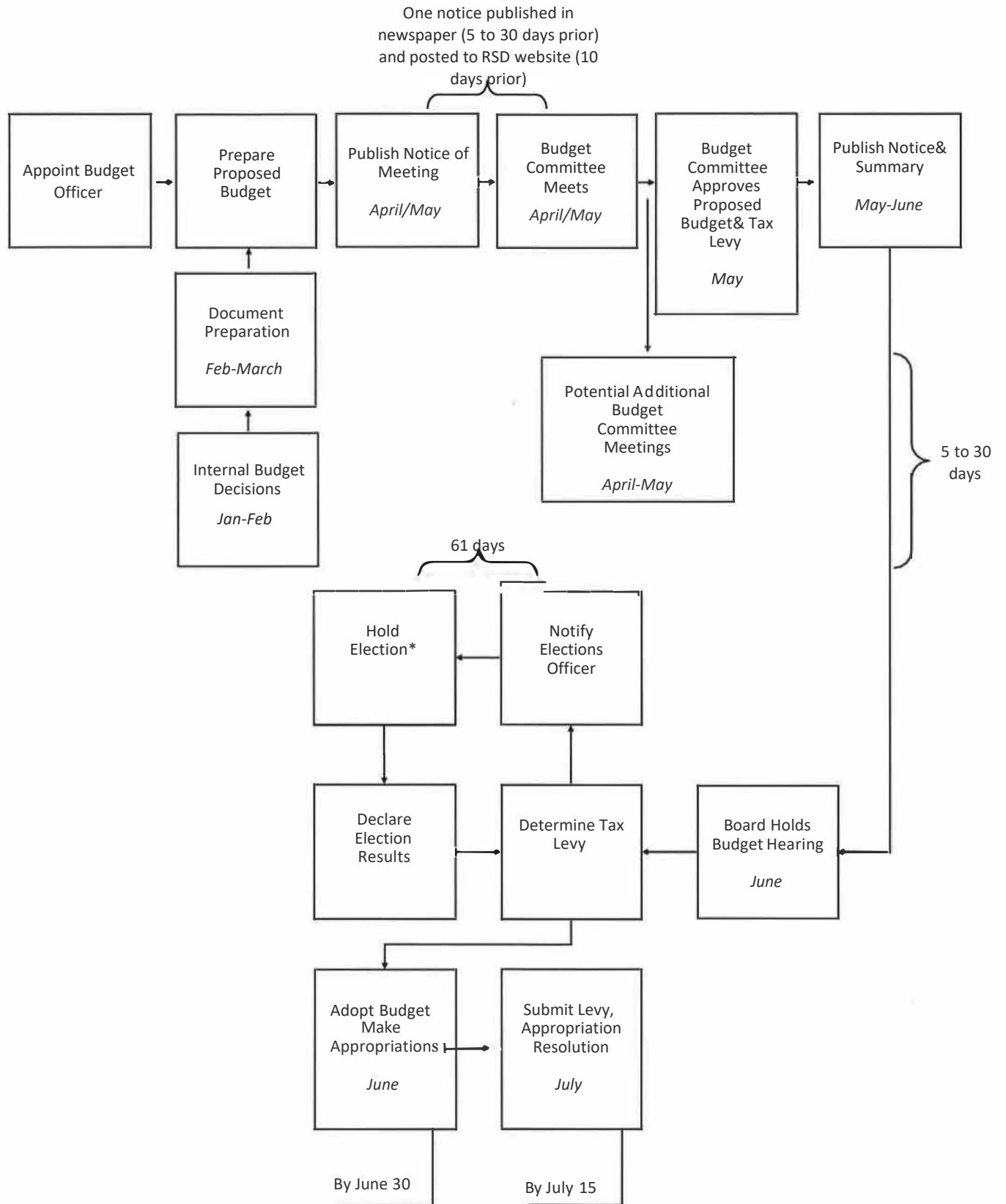
### **SUPPLEMENTAL BUDGETS**

If the school district received unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within the fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

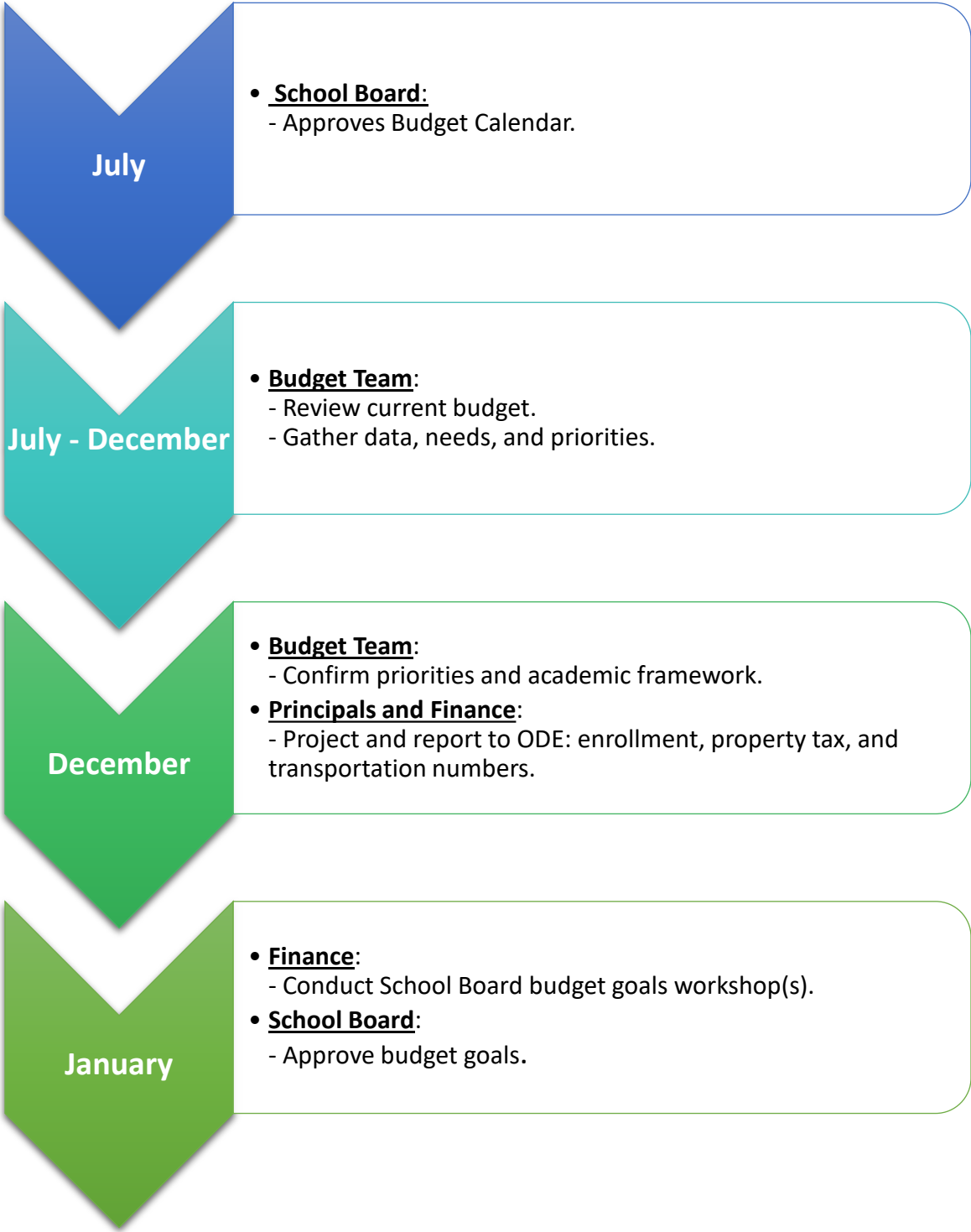


**REYNOLDS SCHOOL DISTRICT  
THE BUDGET PROCESS:  
REQUIREMENTS OF OREGON BUDGET LAW**  
*Reynolds School District Activity or Dates in Italics*

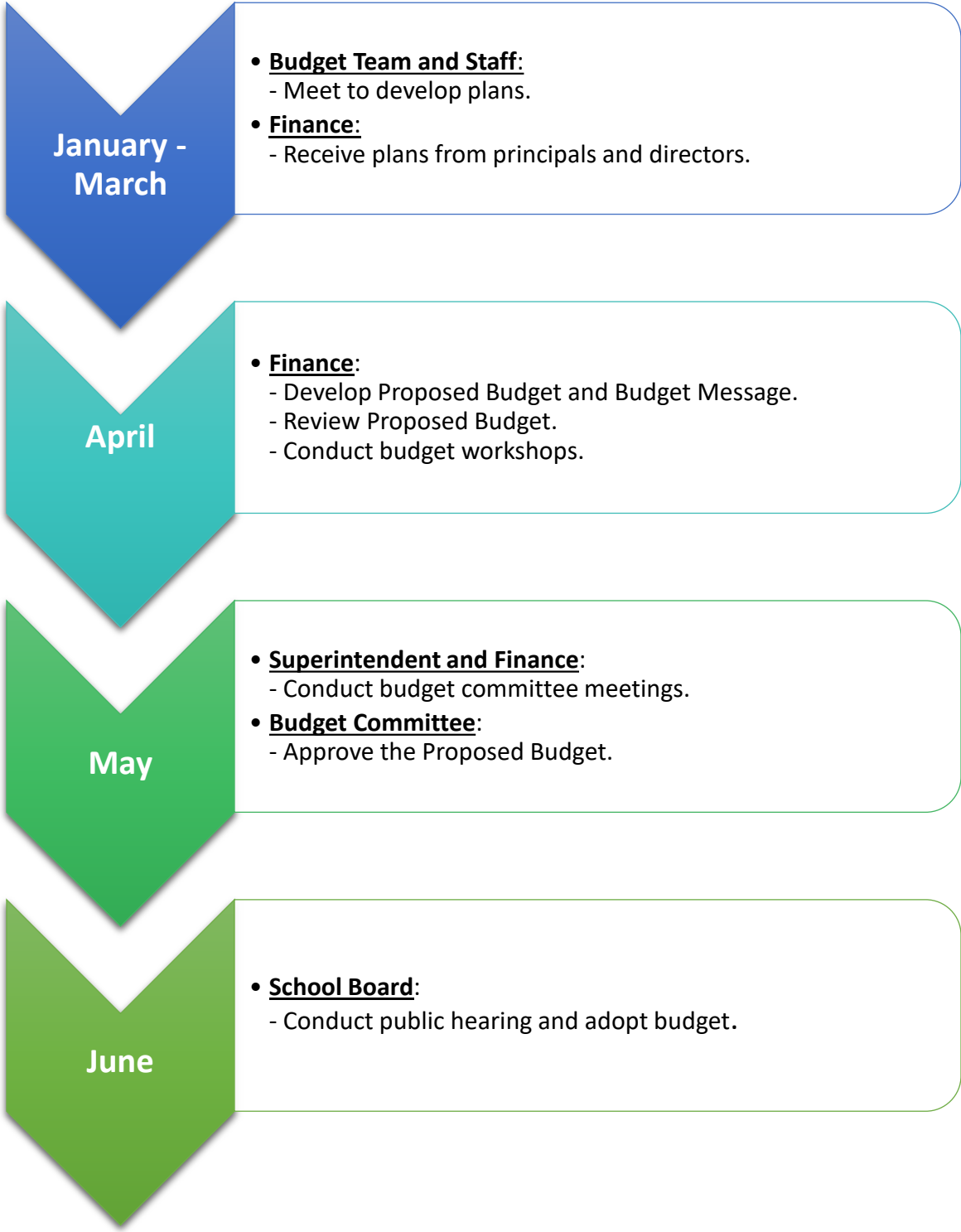


\* Elections may be held earlier

**REYNOLDS SCHOOL DISTRICT  
BUDGET DEVELOPMENT AND MANAGEMENT PROCESS BY MONTH**



**REYNOLDS SCHOOL DISTRICT  
BUDGET DEVELOPMENT AND MANAGEMENT PROCESS BY MONTH**



## **REYNOLDS SCHOOL DISTRICT MEASURES AND LEVIES**

### **MEASURE 5**

In November 1990, Oregon voters approved Measure 5, a citizen's initiative limiting total taxes on each property in the state to 1.5 percent of the property's real market value and shifting responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of property value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of value in the 1995-96 fiscal year. Tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis.

Since Measure 5 was passed, the state's share of funding to schools increased from about 30% to about 70%.

### **MEASURE 50**

In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar rate is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997-98 assessed values were rolled back to 1995-96 valued minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.4626 per \$1,000 of assessed value. Other provisions limited the use of the bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

### **MEASURE 56**

In November 2008, voters amended the state constitution to require that all local property tax measures on May and November elections be decided by majority vote, overturning the "double majority" requirement of Measure 50.

### **MEASURES 66 AND 67**

In January 2010, Oregon voters upheld two tax increases approved by the 2009 legislature. Measure 66 increased personal income tax rates for high income individuals, and Measure 67 increased corporate taxes by raising the \$10 corporate minimum tax to \$150, raising the corporate profits tax, and increasing certain business filing fees.

### **LOCAL OPTION LEVY**

Since 1999, school districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the "tax gap" between the Measure 5 tax rate limit based on real market value and the Measure 50 tax rate based on assessed value.

As revised by the 2007 legislature, the amount a district can receive under a local option levy is restricted to the least of:

- Measure 5 limit: revenue received by the district from local option taxes imposed;  
or
- Dollars per student: \$1,000 per average daily membership, weighted (ADMs), growing by 3% per year as of 2008-09;  
or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant and high cost disability grant.

## **REYNOLDS SCHOOL DISTRICT MEASURES AND LEVIES**

Operating levies cannot exceed five years. Capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s).

Local option levies for more than a year may be filed as either a fixed dollar amount per year or a tax rate. Local option revenue is excluded from the state funding formula.

Reynolds School District does not currently have a local option tax.

### **GENERAL OBLIGATIONS BONDS**

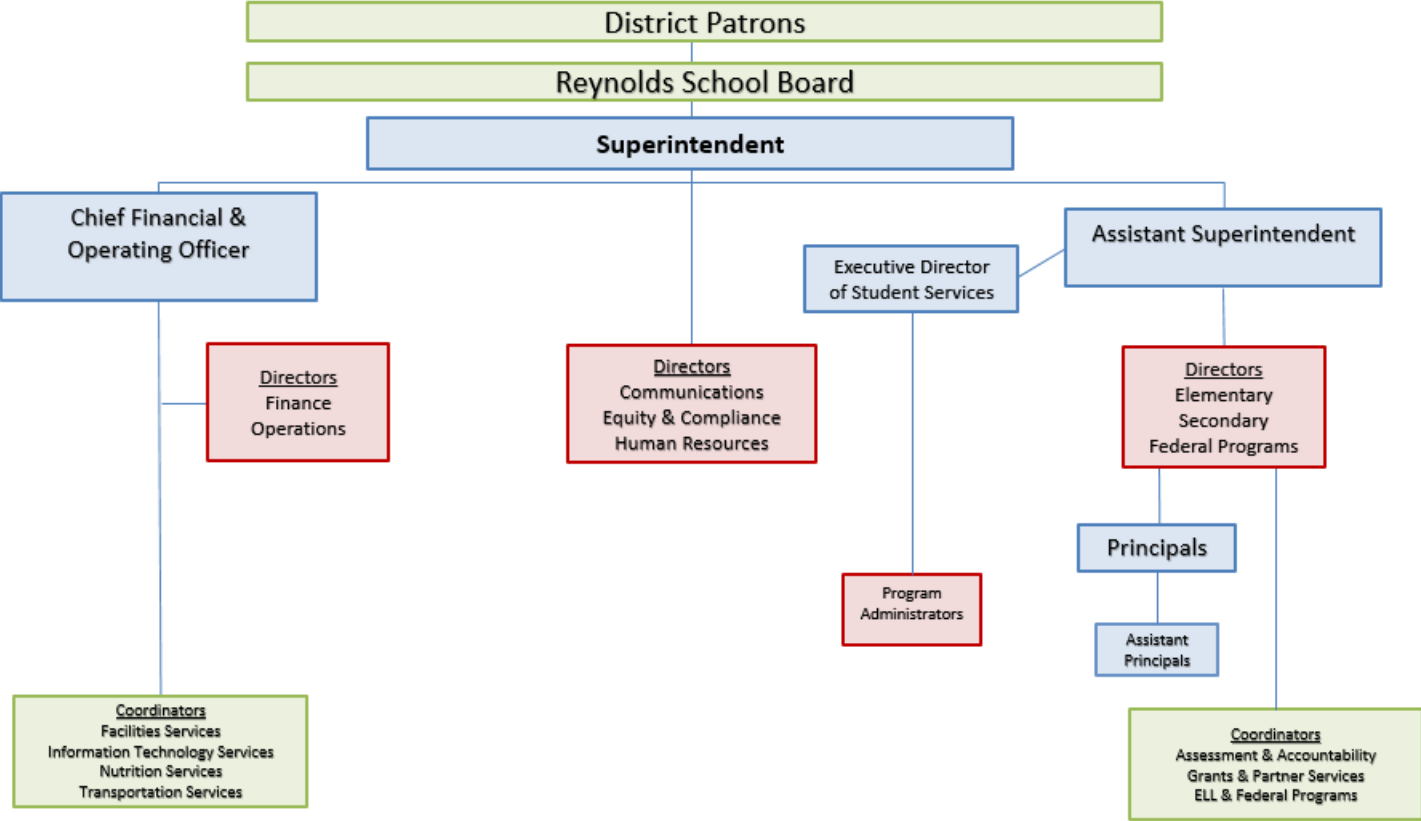
Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies or bonded debt fall outside the limits of Measure 5.

Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs.

The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

Voters approved a \$125 million bond measure on the May 19, 2015 ballot to provide funds for construction and improvements throughout the district. See Financial Section, 2015 Capital Bond Project for further details.

**REYNOLDS SCHOOL DISTRICT  
ORGANIZATIONAL CHART**



# REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

Code: DA  
Adopted: 7/15/10

## FISCAL MANAGEMENT GOALS

The board will review the fiscal needs of the district annually, considering instruction, capital outlay, building improvements and adjustments to accommodate any growth or decline of student enrollment or district area. The board encourages the input of staff, parents and members of the community as a part of the review and recommendation process. The board will give due consideration of recommendations, as part of the fiscal management process.

Legal Reference(s):  
ORS 332.107

Code: DB  
Adopted: 1/4/07  
Readopted: 7/15/10  
Orig. Code(s): DB

## DISTRICT BUDGET

The district budget will serve as the financial plan of operation for the district and will include estimates of expenditures for a given period and purpose and the proposed means of financing the estimated expenditures. The district may provide that the budget and budget documents be prepared on an annual or biennial basis.

The district budget will be prepared in full compliance with Local Budget Law.

The board shall be engaged in district audit activities. Statement of Auditing Standards No. 114, the Auditor's communication with those charged with governance, provides direction for communication oversight of the financial reporting process. With this expectation the board shall plan, to meet with management and the audit firm at a minimum of twice a year for

the board to ask questions related to the financial statements and finances of the district.

The board shall assist in the preparation of a set of questions that will become an administrative regulation for this document.

Legal Reference(s):  
ORS 294.305 – 294.565  
ORS 328.542 – 328.565

Code: DBC  
Adopted: 1/04/07  
Readopted: 7/15/10  
Orig. Code(s): DBC

## BUDGET CALENDAR

The board will adopt a budget calendar which identifies dates and deadlines required for the legal presentation and adoption of the budget. The budget calendar will be prepared on an annual or biennial basis, as appropriate.

The superintendent will prepare and recommend a proposed calendar for board approval. The calendar will identify dates and activities to include those needed to comply with the state law.

Legal Reference(s):  
ORS 294.305 – 294.565  
ORS 328.542 – 328.565

Code: DBD  
Adopted: 7/15/10

## BUDGET PRIORITIES

As the budget is prepared, staff will use a prioritizing system consistent with program needs as identified by staff and the board. Priorities should be established to be used as a basis for budget additions or reductions.

**REYNOLDS SCHOOL DISTRICT  
SCHOOL BOARD POLICIES**

The budget committee will review suggested priorities and will either accept, modify or reject the priorities.

Legal Reference(s):  
ORS 294.305 – 294.565

Code: DBDA  
Adopted: 6/08/11

**GENERAL OPERATING CONTINGENCIES**

The district will establish a contingency reserve to provide for unanticipated expenditures of a nonrecurring nature or shortfalls in projected revenues of the General Fund. This contingency will be a minimum percent of the General Fund, established annually by the Board. Contingency accounts may be categorized in accordance with GASB 54 standards.

Legal Reference(s):  
ORS 294.305 – 294.565  
OAR 150-294.352(8)

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

**FUND BALANCE**

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

Legal Reference(s):  
ORS 294.311(18)  
ORS 294.371  
ORS 332.107

Code: DBE  
Adopted: 1/04/07  
Readopted: 7/15/10; 6/08/11  
Orig. Code(s): DBE

**BUDGET PREPARATION**

The annual budget shall be prepared and administered in such a manner as to provide optimum accountability, proper management of resources, reasonable planning of ongoing programs and services. The budget shall be prepared in accordance with GASB 54 and local budget laws.

The superintendent shall develop administrative procedures surrounding budget preparation.

The superintendent has the overall responsibility for budget preparation and will develop such procedures necessary to ensure that the proposed budget reflects all areas of district operation.

The superintendent and administrative staff will establish budget priorities for the district and will make appropriate recommendations related to those priorities to the Board and budget committee.

The superintendent will deliver the budget message and actual budge document to the budget committee when the message and budget have been completed and are ready for presentation.

Legal Reference(s):  
ORS 294.305 – 294.565  
ORS 328.542 – 328.565

Code: DBEA  
Adopted: 7/15/10; 9/14/11

**BUDGET COMMITTEE**

By law, the budget committee is charged with making recommendations concerning financial priorities.

The budget committee will have the responsibility for reviewing the financial programs of the district, reviewing the proposed



## REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

district budget as presented by the superintendent, and recommending an annual or biennial district budget in keeping with the provisions of applicable state laws.

Educational policy decisions, however, are the responsibility of the board, not the budget committee. The committee does not have the authority to add programs or to approve additional personnel or increase salaries. While the committee may, in effect, delete programs because of a fund decrease in arriving at a levy figure, the committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes the recommended budget and may request the administration make such changes in accordance with priorities set by the board.

The budget committee consists of seven members appointed by the board plus the elected board members. To be eligible for appointment, the appointive member must:

1. Live and be registered to vote in the district.
2. Not be an officer, agent or employee of the district.

No budget committee member may receive any type of compensation from the district.

At its first meeting in July, the board will identify vacant budget committee positions which must be filled by appointment of the board. The board will announce the vacancies and accept applications through August. Such applications will include a signed statement that the applicant is willing to serve as a member of the budget committee and to adhere to the policies of the district. The board may appoint budget committee members to as many consecutive terms as deemed appropriate.

At the first regular board meeting in September, the board will review the names of persons filing

applications and names of those persons who have served previously and are willing to be reappointed. At the first regular meeting in October, the board will appoint persons to fill the vacant positions.

The appointive committee member of the budget committee in a district that prepares an annual budget will be appointed for three-year terms. The terms will be staggered so that, as near as practicable, one-third of the appointive members' terms end each year. Appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year terms. The terms shall be staggered so that near as practicable, one-fourth of the terms of appointive members expire each year. If any appointive member is unable to complete the term for which he/she was appointed, the board will announce the vacancy at the first regular board meeting following the committee member's resignation or removal. An appointment to fill the position for its unexpired term will be made at the next regular board meeting.

At its first meeting after appointment, the budget committee will elect a presiding officer from among its members. It may also establish other ground rules as necessary for successful operation of the committee.

A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action.

The budget committee shall hold one or more meetings to receive the budget message, receive the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The committee may request the attendance of any district employee at its meetings. The budget committee will approve

# REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

the budget as submitted by the superintendent or as subsequently revised by the committee.

After approval of the original or revised budget document, the budget committee's duties cease. The hearing on the approved budget is held by the board.

Legal Reference(s);  
ORS 174.130  
ORS 192.610 – 192.710  
ORS 294.305 – 294.565

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Code: DBH  
Adopted: 7/15/10

## BUDGET ADOPTION PROCEDURES

After the public hearing on the budget and any modifications of the budget deemed necessary as a result of that hearing, the board will approve the resolutions to adopt and appropriate the budget. The board will further determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year or for each of the years of the ensuing budget period, and itemize and categorize the ad valorem property tax amount or rate, as provided in ORS 310.060.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by the Local Budget Law.

Legal Reference(s):  
ORS Chapter 255  
ORS 294.305 – 294.565  
ORS 310.060  
ORS 328.542  
OAR 150-310.060-(A)

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Code: DBJ  
Adopted: 7/15/10

## BUDGET IMPLEMENTATION

The budget, as adopted by the board, becomes the financial plan of the district for the ensuing budget period.

The superintendent and staff are authorized to make expenditures and commitments in accordance with the policies of the board and the approved budget.

The superintendent will make the board aware of any substantial changes in expected revenues or unusual expenditures so the board may adjust the budget, if necessary.

Legal Reference(s):  
ORS 294.305- 294.565  
ORS Chapter 310

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Code: DBK  
Adopted: 3/09/11

## BUDGET TRANSFER AUTHORITY

The adopted budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the ensuing budget period. All appropriation transfers shall be authorized when completed by official resolution of the Board. The authorizing resolution must state the need for the transfer, its purpose and the amount of the transfer.

Legal Reference(s):  
ORS 294.450

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Code: DE/DEB/DEC  
Adopted: 7/15/10

## REVENUES FROM PRIVATE, STATE AND FEDERAL SOURCES

The board may authorize, accept and use private, state or federal funds available to the district to carry out district educational programs. The district will comply with all

# REYNOLDS SCHOOL DISTRICT

## SCHOOL BOARD POLICIES

regulations and procedures required for receiving and using such funds.

Legal Reference(s):  
ORS 294.305 – 294.565  
ORS 332.107

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Code: DI  
Adopted: 7/15/10

### FISCAL ACCOUNTING AND REPORTING

Accounting procedures shall show a detailed and meaningful analysis of both receipts and expenditures. This analysis should be adequate for study and evaluation by the board and school management, and will serve as a basis to make financial and related educational decisions, to formulate future plans, to safeguard public funds and to ensure adequate financial accountability.

Payment on all district accounts, including the general fund and special accounts, shall operate according to established accounting procedures.

All cash received is to be properly receipted. Money received shall be placed in deposit.

The superintendent or designee shall be the lawful custodial officer of all district funds and shall demand receipt for, and safely keep according to law, all bonds, mortgages, notes, moneys, effects, books, and papers belonging to the district. Funds may be commingled in the depository so long as they are budgeted and accounted for separately.

From time-to-time, funds may become available to the district prior to the time they are needed to offset current expenditures. The custodial officer shall forward all such receipts to the Local Government Investment Pool or other investment instrument as authorized by the district's investment policies. Funds that are not currently needed for the operation of the district will be invested with the interest from these

funds being credited to the same account as that to which the invested funds reverse.

Legal Reference(s):  
ORS 294.305 – 294.565  
ORS 338.115(2)  
OAR 581-023-0035

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Code: DIC  
Adopted: 7/15/10

### FINANCIAL REPORTS AND STATEMENTS

The board will receive a monthly financial reports that include estimates of expenditures for the general fund in comparison to budget appropriations, actual receipts in comparison to budget estimates and the district's overall cash condition. Supplementary reports on other funds or accounts will be furnished upon request of the board or superintendent.

The board may receive a pre-audit report from the district's auditor recapping the year-end closure of financial statements prior to the annual audit.

Appropriate staff will be available at any board meeting, upon the board's request, to respond to questions and to present current financial information. The superintendent will notify the board at any time of substantial deviations in the anticipated revenues and/or expenditures.

Legal Reference(s):  
ORS 294.115  
ORS 294.311  
ORS Chapter 297  
ORS 328.465  
ORS 332.105  
OAR 162-010-0000 to -0330  
OAR 162-040.0000 to -0610  
OAR 581-023-0037

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Code: DID  
Adopted: 7/15/10

# REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

## PROPERTY INVENTORIES

The district will maintain an inventory of all fixed assets in accordance with governmental accounting standards. The district's inventory will be updated annually to include property newly purchased and disposed.

Fixed assets includes all district-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playgrounds, etc.) and equipment with a value greater than \$5,000 as defined by the *Program Budget and Accounting Manual*, published by the Oregon Department of Education.

Current records shall be maintained for the receipt, distribution/disposal and inventory of commodity foods as required by federal law.

The board may authorize the employment of an appraisal company to assist with the inventory procedure.

Legal Reference(s):  
ORS 332.155

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Code: DIE  
Adopted: 3/09/11

## AUDITS

An audit of all district accounts will be made annually by an accountant selected by the board from the roster of authorized municipal accountants maintained by the Oregon Board of Accountancy. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State.

Every five years the Board will review the contract with the audit firm and, if necessary, solicit request for proposals from qualified municipal auditors.

A copy of the audit report will be presented to the board. The superintendent will submit a

copy of the audit report to the Oregon Department of Education and to the Oregon Secretary of State, Audit Division.

Legal Reference(s):  
ORS 294.155  
ORS Chapter 297  
ORS 327.137  
ORS 328.465  
OAR 581-023-0037

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# REYNOLDS SCHOOL DISTRICT EQUITY FOR ALL

The Reynolds School District understands that the success of every child and learner in Oregon is directly tied to the prosperity of all Oregonians. As our diversity in Reynolds grows and our ability to meet the needs of these students remains stagnant or declines, we limit the opportunity of everyone. We believe that all people have the ability to learn and that we have an ethical and moral responsibility to ensure an educational system that provides an optimal learning environment.

Working toward equity requires a clear understanding of historical contexts, the active investment in changing social structures and sufficient resources to guarantee the success of each and every child. We believe that one of our most critical responsibilities going forward is to implement a set of concrete criteria and policies in order to reverse this trend and deliver the best educational continuum and outcomes to our children by explicitly identifying disparities in these educational outcomes. The Reynolds School District is committed to changing practice to ensure that all community members can be prepared for a world yet to be imagined.

The Equity Department at Reynolds School District is dedicated to the cultural education of students, staff, parents and community members. The mission of Reynolds Equity is: *to advocate for lifelong literacy & responsiveness that promotes cultural consciousness for all.*

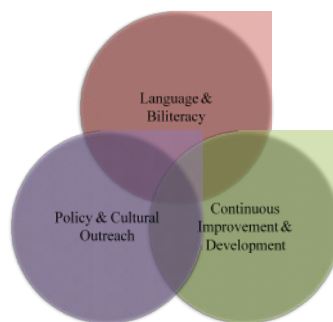
Through the administration of policy, professional development and cultural literacy in our community, the District will work toward:

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

The Reynolds School District focuses on key areas of value:

- the administration of collectively transformative cultural experiences
- the development of cultural responsiveness in all students and staff
- the restoration of confidence in personal agency and social ethics
- the provision of spaces for acceptance, self-expression and culture

In order to accomplish the goals, set forth by Policy, the rationale and values for Equity can be summarized into three areas of focus: Language and Bi-literacy, Policy & Cultural Outreach, and Continuous Improvement. The interaction of the three areas can be illustrated using the following diagram:



# REYNOLDS SCHOOL DISTRICT

## EQUITY FOR ALL

### Language and Bi-literacy

Spanning over multiple municipalities, the Reynolds School District serves a variety of diverse language and ethnic communities.

The Reynolds Equity Department embodies this vision through an inclusionary commitment to language, literacy, and the respect for the rights of humans from all walks of life. The District promotes, supports and celebrates bi-literacy and ensure that all students, regardless of race or class, graduate from Reynolds ready to succeed in a racially and culturally diverse global, national, and local community.

Language and bi-literacy development is a cornerstone in the Reynolds Equity Department. Serving a sizable portion of the District population, language and bi-literacy teams employ content rich, academically rigorous language instruction to all learners in the district through integrated and collaborative teaching models. Designed for deep content interaction and enrichment, the key objectives are focused on literacy and fluency in academic language. The leadership teams deliver expertise to students to support language acquisition.

At Reynolds school district, the forms and functions of language proficiency are assessed alongside common core content standards to provide a fully integrated language learning experience.

Exceptional English learners, such as those with disabilities, deserve access to the full range of language development services with the benefit of the least restrictive environment. The department customizes a wide range of instructional, and systemic

protocols that ensure differentiated points of access for all learners. English Language Development teams also strive to identify talented and gifted students of language difference.

It is equally important that the parents and community understand the role, intentions and processes of the Reynolds Equity Department, as well as remain informed about student progress and proficiency.

### Continuous Improvement for an Equitable Future

Continuous Improvement is at the heart of the work in the Equity Department at Reynolds School District. The rich variety of ethnic identity, languages, and cultural diversity require clear, multiple and accessible pathways for students in the district to experience success. We recognize the diverse families, students and community partners as collaborative members, and strive to secure the academic success of all students through these partners. The Reynolds Equity Department strives to offer cutting edge professional development for all, so that our staff may support the Reynolds community with democratic education, convey the importance of cultural difference, become knowledgeable advocates for inclusion, thereby ensuring inclusive learning environments.

### Systems Evaluation and Continuous Improvement

Student performance and achievement is assessed through the Common Core State Standards and the English Language Proficiency Standards.

# REYNOLDS SCHOOL DISTRICT EQUITY FOR ALL

## Policy, Self-Evaluation Community Outreach

The Reynolds School District takes very seriously its responsibility as a steward and custodian of civil rights, and is therefore committed to ensuring fairness and equity for Reynolds students and staff. Federal provisions have greatly contributed to the civil freedoms of minorities across the nation. Through district policy, the Reynolds Equity Department builds upon federal provisions and encourages equitable, safe, welcoming, diverse school environments that do not encroach upon the civil liberties and rights of our students and their communities.

Compliance with federal equity mandates and provides a base upon which continuous improvement models that protect the rights of individuals can be developed and implemented. It is the vision of the Reynolds Equity Department to continuously design and implement equitable district policies, procedures and programs complying with federal state and local laws that uphold civil rights of all individuals.

In compliance with federal law, it is the responsibility of the Reynolds Equity Department to assure that students are not denied education or access to any service, nor should they be subjected to segregation or separate treatment because of race, color, national origin or disability. Seamless integration of civil rights laws and district equity policy reinforces a nondiscriminatory environment and promotes the creation of healthy, secure, and safe spaces for all students to discover, explore and envision worlds yet to be imagined.



# REYNOLDS SCHOOL DISTRICT EQUITY POLICY

Code: IKA/A/GCCB/GDCB  
Adopted: 6/12/13

## DISTRICT EQUITY POLICY

Reynolds School District is committed to the success of each and every child and in the achievement of the district's vision and mission:

**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.

Reynolds School District is dedicated to closing the opportunity gap and creating learning communities that provide support and academic enrichment programs for all students. Additionally, the district believes that it is the right of every student to have an equitable educational experience within the Reynolds School District.

The concept of educational equity goes beyond formal equality where all students are treated the same. Instead, educational equity fosters a barrier-free environment in which all students, regardless of race, class, or other personal characteristics such as creed, color, religion, ancestry, national origin, age, economic status, gender, sexual orientation including gender expression or identity, pregnancy status, marital status, physical appearance, the presence of any sensory, mental or physical disability, or the use of a trained dog guide or service animal by a person with a disability, have the opportunity to benefit equally.

To reach this manner of equity requires differentiating resource allocation, within budgetary limitations, to meet the needs of students who need additional supports and

opportunities to succeed academically. A student whose history and heritage are

appreciated and celebrated will enjoy higher levels of learning and be more successful than a student who is forced to overcome cultural barriers.

With these commitments in mind, Reynolds School District will work toward:

1. Raising the achievement of all students while narrowing the gap between the lowest and highest performing students;
2. Eliminating the racial predictability and disproportionality in all aspects of education and its administration (e.g., the disproportionate over-application of discipline to students of color, their over-representation in special education and their under-representation in various advanced learning programs);
3. Ensuring all students, regardless of race or class, graduate from Reynolds School District ready to succeed in a racially and culturally diverse local, national, and global community.

In order to achieve educational equity for each and every student, the district shall embrace the following:

1. Equitable Access-The district shall provide every student with equitable access to a high-quality curriculum, support, facilities and other educational resources, even when this means differentiating resource allocation;
2. Racial Equity Analysis-The district shall review existing policies, programs, professional development and procedures to ensure the promotion of racial equity, and all applicable new



# REYNOLDS SCHOOL DISTRICT

## EQUITY POLICY

policies, programs and procedures will be developed using a racial equity analysis tool;

3. Workforce Equity-The district shall actively work to have the teacher and administrator workforce be balanced and reflect the diversity of the student body. The district shall recruit, employ, support and retain a workforce that includes racial, gender, and linguistic diversity, as well as culturally competent administrative, instructional and support personnel;
4. Professional Development-The district shall provide professional development to strengthen employees’ knowledge and skills for eliminating opportunity gaps and other disparities in achievement;
5. Welcoming School Environments-The district shall ensure that each school creates a welcoming culture and inclusive environment that reflects and supports the diversity of the district’s student population, their families, and communities;
6. Partnerships-The district will include other partners who have demonstrated culturally specific expertise – including families, government agencies, institutes of higher learning, early childhood education organizations, community-based organizations, businesses, and the community in general – in meeting our high goals for educational outcomes;
7. Multiple Pathways to Success-The District shall provide multiple pathways to success in order to meet the needs of the diverse student body, and shall actively encourage, support and expect

high academic achievement for all students;

8. Recognizing Diversity-Consistent with state regulations and district policy and within budgetary considerations, the district shall provide materials and assessments that reflect the diversity of students and staff, and which are geared towards the understanding and appreciation of culture, class, language, ethnicity and other differences that contribute to the uniqueness of each student and staff member.

The superintendent is authorized to develop procedures to implement this policy, including an action plan with clear accountability and metrics. At least annually the superintendent shall report to the Board on the progress toward achieving the goals outlined in this policy. The report shall be based on the annual goals of the district’s Equity Leadership Team, which are set in partnership with the superintendent and the Board.

Legal Reference(s):  
ORS 342.437 – 342.449

# REYNOLDS SCHOOL DISTRICT HISTORY OF THE DISTRICT

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

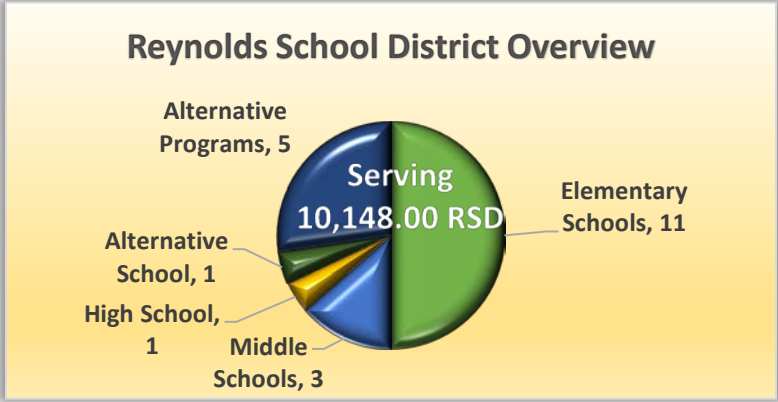
The District has 11 elementary schools, three middle schools, one high school, one alternative school and five alternative programs, serving 10,148.00 students from a diverse geographic region and from various backgrounds. Its students speak more than 72 languages.

The District also has 3 sponsored charter schools, Arthur Academy, Knova and MLA. In May of 1999, the State of Oregon passed Oregon's Charter School Law (ORS 338) which permits parents, teachers, or community members to contract with the School district or the State as a sponsor for the operation of a charter school. The charter schools are financed by a portion of the State School Funds distributed to the District and any revenue they can raise themselves. The District is allowed to withhold 5 – 11% of its State School Funds, per ADMw. A total of 7.75 District FTE work at the Charter Schools and those costs are netted from the District's funding pass-through to the Charters. The District is responsible for oversight of special education and English learner development to its students. The District has no equity interest in any of the charter schools, and all are considered legally separate organizations.

Reynolds High School consistently ranks as one of the largest, in terms of student population, in the state. High school students may also attend

the Center for Advanced Learning, a charter school partnership between four neighboring districts (Centennial, Corbett, Gresham-Barlow and Reynolds), where students can choose to focus on health sciences, engineering or computer science.

The district has successfully partnered with area



businesses to meet common goals and improve students' education experiences. Some of the District's leading partners for academic enrichment and after-school intervention include:

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

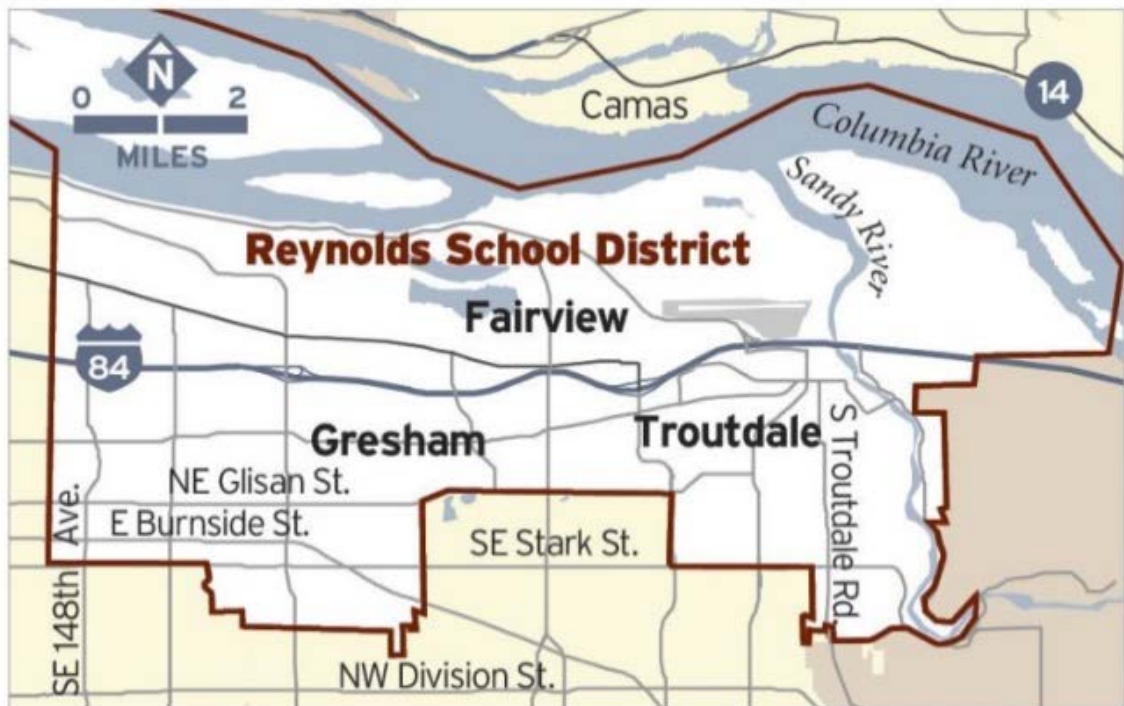
The seven Board of Directors that govern the Reynolds School District serve without compensation. All are elected at large to four-year-terms. The Board of Education is the policy making body and is exclusively responsible providing an education program for students living within Reynolds School District.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

## REYNOLDS SCHOOL DISTRICT HISTORY OF THE DISTRICT

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 141<sup>st</sup> 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.





# Financial Section



*Sixth grade students at Walt Morey Middle School on their first day in September.*

**2017-2018**



# REYNOLDS SCHOOL DISTRICT FINANCIAL OVERVIEW

The Financial section contains detailed information on Reynolds School District revenues and expenditures in the 2017-18 budget. The initial part of this section is a summary of all funds. The remaining portion of this section includes more detail with narratives and financial reports for revenues and expenditures.

Revenue trends are rising as the Oregon economy continues to strengthen. The State School Fund (SSF) is being budgeted at \$8.1 billion for the 2017-19 biennium. Property tax assessed values and collections are expected to continue to increase. The growing economy is contributing to new housing developments in the area which could increase the District's student population resulting in increased revenue from the SSF. However, housing starts to date have not resulted in increased enrollment.

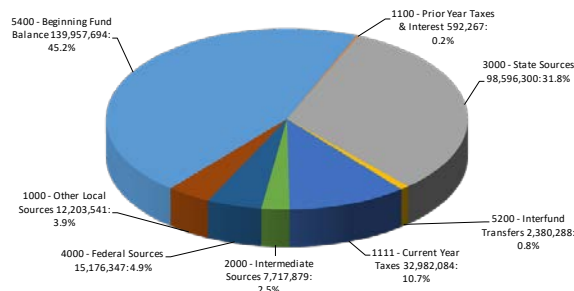
## Revenues

In 2017-18, the adopted revenue for all funds totals \$309,606,400, a decrease of \$1.6 million, or .51%, compared to the 2016-17 adopted budget.

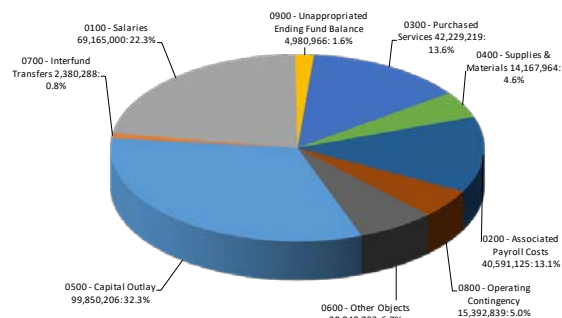
The 2017-18 revenue budget includes federal, state, intermediate and local sources. Other sources include bond proceeds, long-term debt receipts, interfund transfers, sale of fixed assets and beginning fund balance.

The primary sources of revenue for all funds is State Sources totaling \$98.5 million or 31.8% of all sources. Local Sources (property taxes) totaling \$45.7 million or 14.7% and Federal Sources \$15.1 million or 4.9% are major funding sources. Beginning fund balance, the largest of which is Capital Projects Fund with \$125 million comprise the majority of the revenue sources.

## Summary of Revenues All Funds 2017-18



## Summary of Expenditures All Funds 2017-18



## Expenditures

The 2017-18 adopted budget expenditures for all funds have decreased by \$1.6 million, or .51%, when compared to the 2016-17 adopted budget.

Expenditures in the all funds graphs are categorized by salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Capital Outlay is the largest component of the expenditure budget at \$99.8 million or 32.3% of all funds. This accounts for the 2015 Bond multi-year construction projects. Salaries are the second largest budget category at \$69.1 million or 22.3% of all funds.

# REYNOLDS SCHOOL DISTRICT

## REVENUE DESCRIPTIONS

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

### LOCAL REVENUE – 1000

#### **1111 Current Year's Taxes**

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

#### **1112 Prior Year's Taxes**

Taxes collected for fiscal periods preceding the current year.

#### **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 of actual payment.

#### **1312 Tuition from Other Districts Within the State**

Money received for regular day schools tuition from other districts within the state.

#### **1319 Tuition Placement Testing Fees**

Money received for regular day schools tuition to pay for placement testing

#### **1400 Transportation Fees**

Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities, including alternative programs entitled to SSF support.

#### **1412 Fuel Fees**

Transportation fees from other districts within the state.

#### **1415 Transportation – Foster Care**

Transportation fees received for the transportation of students in foster care.

#### **1416 Transportation – DHS**

Transportation fees received from DHS for transporting students.

#### **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.

#### **1610 Daily Sales - Reimbursable Programs**

Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the U.S. Department of Agriculture.

#### **1530 Gains or Loss on Sale of Investments**

Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sales proceeds over cost or other basis at date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value or cost plus accretion of discount on long-term bonds purchased at a discount under par value).

#### **1531 Un-Realized Gain or Loss of Investment**

Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sale proceeds over cost or other basis at date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value or cost plus accretion of discount on long-term bonds purchased at a discount under par value). Loses represent the excess of the cost or other basis at date of sale (as described above) over the sale proceeds.



## REYNOLDS SCHOOL DISTRICT REVENUE DESCRIPTIONS

**1610 Food Service Meal Sales - Daily Sales – Reimbursable Programs**

Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the U.S. Department of Agriculture.

**1690 Food Services – Other Sales**

Money received from students, adults or organizations for the sale of food products and services considered special functions.

**1715 Admissions – Athletic Events**

Revenue from patrons of a school-sponsored athletic activity such as a football game.

**1740 Fees**

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

**1910 Rentals**

Revenue from the rental of either real or personal property owned by the school.

**1911 Staff Building Use**

Revenue from staff for the rental of either real or personal property owned by the school.

**1913 Music Rentals**

Revenue from students for the rental of musical instruments.

**1914 Donations**

Revenue received as a donation to a school or 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.

**1970 Services Provided Other Funds**

Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

**1980 Fees Charged to Grants**

Indirect administrative charges assessed to grants.

**1990 Miscellaneous**

Revenue from local sources not provided for elsewhere.

**1991 Medicaid Administrative Claiming (MAC)**

Revenue from participation in the Medicaid Administrative Claiming program.

**1992 Medicaid**

Revenue received from Medicaid.

**1993 Senate Bill 1149**

Revenue received for the SB1149 program.

**1999 Coffee Cart**

Revenue received from coffee cart sales.

**INTERMEDIATE REVENUE – 2000**

**2101 County School Funds**

Revenue from the apportionment of the resources of the County School Fund.

**2102 General Education Service District Funds – ESD Apportionment**

Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.

**2110 Intermediate “I” Tax – City/County Revenue**

Revenue received from city and county income taxes.

**2199 Other Intermediate Sources**

All other intermediate revenue sources not specified above.

# REYNOLDS SCHOOL DISTRICT REVENUE DESCRIPTIONS

## **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. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

## **STATE REVENUE – 3000**

### **3101 State School Fund – General Purpose**

Revenue recorded as grants by the District from state funds which can be used for any legal purpose desired by the district without restriction.

### **3103 Common School Fund**

Revenue recorded as grants by the District from state funds which can be used for any legal purpose desired by the district without restriction.

### **3199 Other Unrestricted Grants-in-aid**

All other unrestricted grants-in-aid revenue sources not listed above.

### **3204 Drivers Education**

Revenue recorded as grants by the district from state funds which must be used for Drivers Education.

### **3299 Other Restricted Grants-in-aid**

Revenue recorded as grants by the District from state funds which must be used for a categorical or specific purpose.

## **FEDERAL REVENUE – 4000**

### **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.

### **4300 Restricted Revenue Direct from the Federal Government**

Revenues 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.

### **4502 Summer Seamless Waiver**

Revenue from the federal government through the state as grants to the district for Nutrition Services Summer Seamless Waiver Program.

### **4503 National Breakfast Program**

Revenue from the federal government through the state as grants to the district for Nutrition Services Breakfast Program.

### **4505 National School Nutrition Program**

Revenue from the federal government through the state as grants to the district for Nutrition Services Program.

## **REYNOLDS SCHOOL DISTRICT REVENUE DESCRIPTIONS**

### **4538 Federal Revenue**

Revenue from the federal government through the state not listed above.

### **4580 Restricted Federal Revenue 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.

### **OTHER REVENUE – 5000**

#### **5110 Bond Proceeds**

Receipts of proceeds from the sale of bonds.

#### **5120 Bond Premium**

Receipts of proceeds from bond premium.

#### **5200 Interfund Transfers**

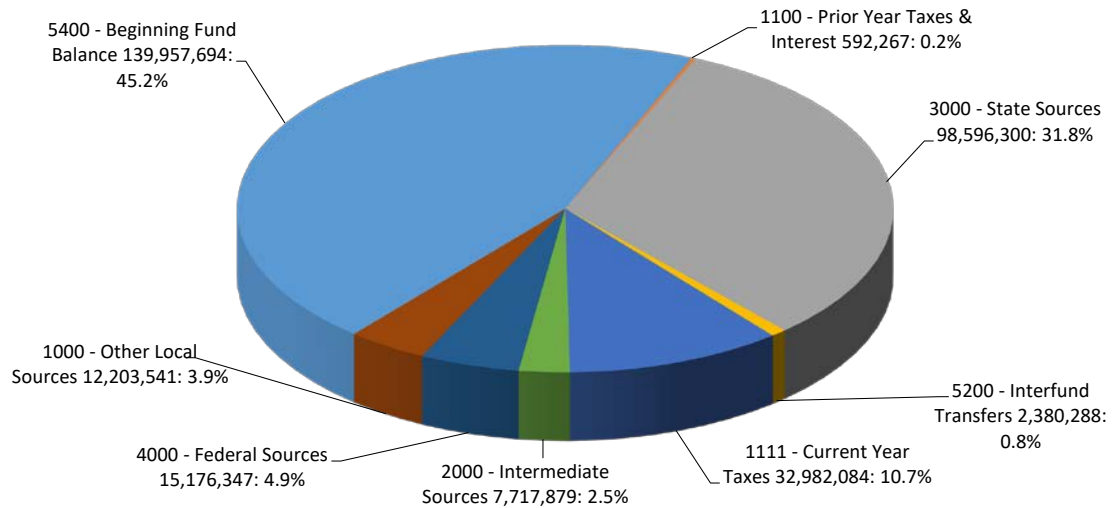
Revenue earned or received from another fund which will not be repaid.

#### **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**

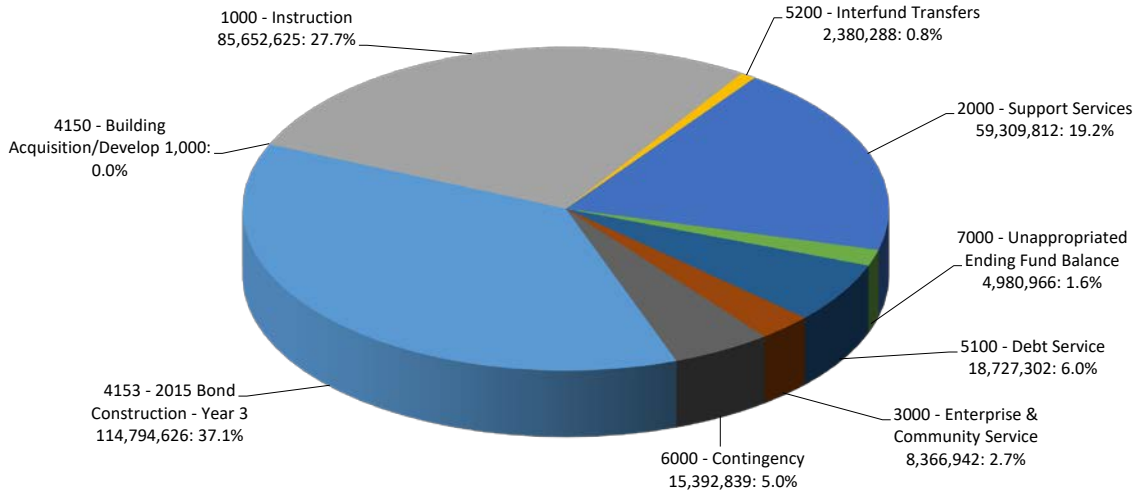
**REYNOLDS SCHOOL DISTRICT  
ALL FUNDS SUMMARY  
RESOURCES BY SOURCE**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
10,086,140	10,520,990	12,069,836	12,130,699	1000 - Other Local Sources	12,203,541	12,203,541	12,203,541
728,717	664,312	619,289	709,085	1100 - Prior Year Taxes & Interest	592,267	592,267	592,267
28,451,965	29,412,404	31,072,778	31,070,005	1111 - Current Year Taxes	32,982,084	32,982,084	32,982,084
-	-	(130,157)	-	1531 - Un-Realized Gain / Loss of Investment	-	-	-
1,699,261	2,533,488	3,327,941	5,414,344	2000 - Intermediate Sources	7,716,305	7,716,305	7,717,879
80,199,738	83,521,908	89,501,957	91,082,076	3000 - State Sources	95,517,506	95,517,506	98,596,300
13,969,114	14,460,074	14,940,163	14,529,738	4000 - Federal Sources	15,091,980	15,091,980	15,176,347
-	-	137,881,332	6,000,000	5100 - Debt Financing Source	-	-	-
1,512,000	2,104,038	1,785,538	2,004,938	5200 - Interfund Transfers	2,380,288	2,380,288	2,380,288
18,326,871	19,671,596	16,038,612	148,268,186	5400 - Beginning Fund Balance	139,957,694	139,957,694	139,957,694
<b>154,973,806</b>	<b>162,888,809</b>	<b>307,107,289</b>	<b>311,209,071</b>	<b>Total Object :</b>	<b>306,441,665</b>	<b>306,441,665</b>	<b>309,606,400</b>

Note: Accounted for using the modified accrual method of accounting.

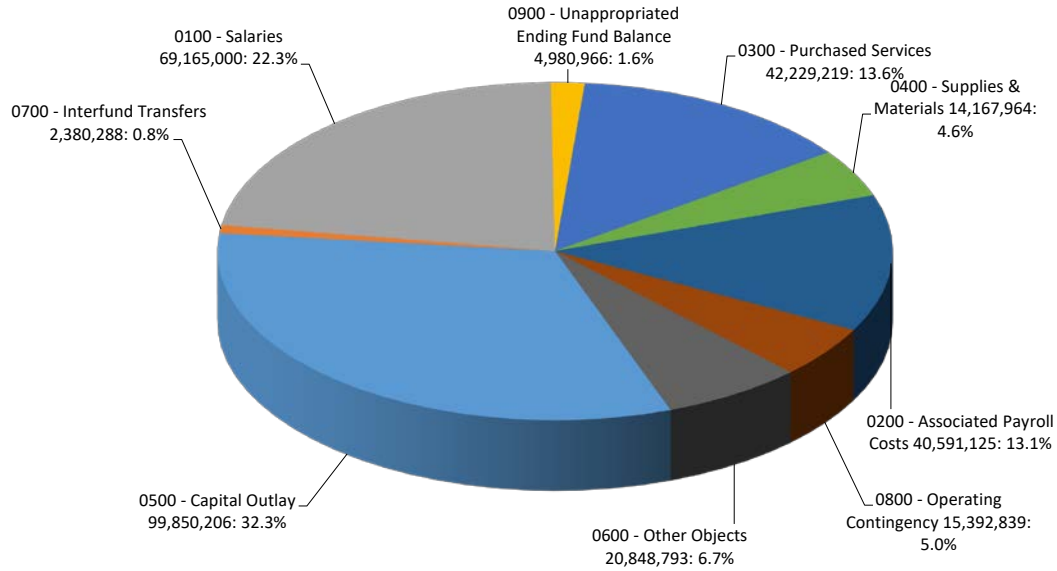
**REYNOLDS SCHOOL DISTRICT  
ALL FUNDS SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
70,202,500	76,154,715	79,544,299	82,408,314	700.55	1000 - Instruction	83,323,905	83,323,905	85,652,625	676.18
42,521,247	46,932,202	49,049,538	55,735,447	418.75	2000 - Support Services	58,473,856	58,473,856	59,309,812	409.08
6,402,875	6,544,655	6,303,945	8,074,366	58.64	3000 - Enterprise & Community Service	8,366,883	8,366,883	8,366,942	61.08
778	1,000	120	4,001,000		4150 - Building Acquisition/Develop	1,000	1,000	1,000	
-	-	2,908,147	-		4151 - 2015 Bond Construction - Year 1	-	-	-	
-	-	-	32,574,089		4152 - 2015 Bond Construction - Year 2	-	-	-	
-	-	-	-		4153 - 2015 Bond Construction - Year 3	114,794,626	114,794,626	114,794,626	
14,662,812	15,113,587	17,162,681	17,880,637		5100 - Debt Service	18,727,302	18,727,302	18,727,302	
1,512,000	2,104,038	1,785,538	1,319,938		5200 - Interfund Transfers	2,380,288	2,380,288	2,380,288	
-	-	-	104,004,756		6000 - Contingency	15,392,839	15,392,839	15,392,839	
19,671,596	16,038,612	150,353,021	5,210,524		7000 - Unappropriated Ending Fund Balance	4,980,966	4,980,966	4,980,966	
<b>154,973,806</b>	<b>162,888,809</b>	<b>307,107,289</b>	<b>311,209,071</b>	<b>1,177.94</b>	<b>Total Function :</b>	<b>306,441,665</b>	<b>306,441,665</b>	<b>309,606,400</b>	<b>1,146.33</b>

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT  
ALL FUNDS SUMMARY  
REQUIREMENTS BY MAJOR OBJECT**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
60,352,169	64,977,280	68,370,090	70,433,443	1,177.94	0100 - Salaries	67,328,182	67,328,182	69,165,000	1,146.33
30,869,385	33,850,986	33,118,247	34,766,782		0200 - Associated Payroll Costs	40,267,193	40,267,193	40,591,125	
17,716,961	18,360,340	24,369,256	39,944,502		0300 - Purchased Services	41,183,766	41,183,766	42,229,219	
6,570,173	7,826,852	6,539,968	9,412,865		0400 - Supplies & Materials	14,204,644	14,204,644	14,167,964	
2,138,439	3,336,390	3,422,236	25,770,476		0500 - Capital Outlay	99,904,994	99,904,994	99,850,206	
16,143,084	16,394,310	19,148,932	20,345,785		0600 - Other Objects	20,798,793	20,798,793	20,848,793	
1,512,000	2,104,038	1,785,538	1,319,938		0700 - Interfund Transfers	2,380,288	2,380,288	2,380,288	
-	-	-	104,004,756		0800 - Operating Contingency	15,392,839	15,392,839	15,392,839	
19,671,596	16,038,612	150,353,021	5,210,524		0900 - Unappropriated Ending Fund Balance	4,980,966	4,980,966	4,980,966	
<b>154,973,806</b>	<b>162,888,809</b>	<b>307,107,289</b>	<b>311,209,071</b>	<b>1,177.94</b>	<b>Total Object :</b>	<b>306,441,665</b>	<b>306,441,665</b>	<b>309,606,400</b>	<b>1,146.33</b>

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT - FIVE YEARS**  
**ALL FUNDS**

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Working Budget 2016-17</u>	<u>Adopted Budget 2017-18</u>
<b>1000 Revenue From Local Sources</b>	\$ 39,266,822	\$ 40,597,706	\$ 43,631,746	\$ 43,909,789	\$ 45,777,892
<b>2000 Revenue From Intermediate Sources</b>	\$ 1,699,261	\$ 2,533,488	\$ 3,327,941	\$ 5,414,344	\$ 7,717,879
<b>3000 Revenue From State Sources</b>	\$ 80,199,738	\$ 83,521,908	\$ 89,501,957	\$ 91,082,076	\$ 98,596,300
<b>4000 Revenue from Federal Sources</b>	\$ 13,969,114	\$ 14,460,074	\$ 14,940,163	\$ 14,529,738	\$ 15,176,347
<b>5000 Other Sources</b>	\$ 19,838,871	\$ 21,775,634	\$ 155,705,482	\$ 156,273,124	\$ 142,337,982
<b>Total Revenues</b>	\$ 154,973,806	\$ 162,888,810	\$ 307,107,289	\$ 311,209,071	\$ 309,606,400
<b>0100 Salaries</b>	\$ 60,352,169	\$ 64,977,280	\$ 68,370,090	\$ 70,433,443	\$ 69,165,000
<b>0200 Associated Payroll Costs</b>	\$ 30,869,385	\$ 33,850,986	\$ 33,118,247	\$ 34,766,782	\$ 40,591,125
<b>0300 Purchased Services</b>	\$ 17,716,961	\$ 18,360,340	\$ 24,369,256	\$ 39,944,502	\$ 42,229,219
<b>0400 Supplies and Materials</b>	\$ 6,570,173	\$ 7,826,852	\$ 6,539,968	\$ 9,412,865	\$ 14,167,964
<b>0500 Capital Outlay</b>	\$ 2,138,439	\$ 3,336,390	\$ 3,422,236	\$ 25,770,476	\$ 99,850,206
<b>0600 Other Objects</b>	\$ 16,143,084	\$ 16,394,310	\$ 19,148,932	\$ 20,345,785	\$ 20,848,793
<b>0700 Transfers</b>	\$ 1,512,000	\$ 2,104,038	\$ 1,785,538	\$ 1,319,938	\$ 2,380,288
<b>0800 Other Uses</b>	\$ -	\$ -	\$ -	\$ 104,004,756	\$ 15,392,839
<b>Total Expenditures</b>	\$ 135,302,211	\$ 146,850,196	\$ 156,754,267	\$ 305,998,547	\$ 304,625,434
<b>Ending Fund Balance</b>	\$ 19,671,595	\$ 16,038,614	\$ 150,353,022	\$ 5,210,524	\$ 4,980,966
<b>Beginning Fund Balance</b>	\$ 18,326,871	\$ 19,671,596	\$ 16,038,612	\$ 148,268,186	\$ 139,957,694
<b>Change in Fund Balance</b>	\$ 1,344,724	\$ (3,632,982)	\$ 134,314,410	\$ (143,057,662)	\$ (134,976,728)
<b>Ending Fund Balance</b>	\$ 19,671,595	\$ 16,038,614	\$ 150,353,022	\$ 5,210,524	\$ 4,980,966

**REYNOLDS SCHOOL DISTRICT  
FUND BALANCES, GOVERNMENTAL FUNDS  
LAST FIVE FISCAL YEARS**

	Fiscal Year					
	2016-17 unaudited*	2015-16	2014-15	2013-14	2012-13	2011-12
<b>General Fund</b>						
Non-spendable	16,880	26,816	39,915	86,957	323,733	16,603
Restricted						
Committed		263,428	282,662	665,660	962,023	894,447
Unassigned	9,476,816	7,980,779	8,698,353	12,151,829	11,226,313	17,969,505
<b>Total General Fund</b>	<b>9,493,696</b>	<b>8,271,023</b>	<b>9,020,930</b>	<b>12,904,446</b>	<b>12,512,069</b>	<b>18,880,555</b>
<b>All Other Governmental Funds</b>						
Non-spendable	16,880	245,974	242,871	240,372	237,464	222,567
Restricted	7,284,100	5,845,304	4,738,094	3,672,338	2,264,243	1,300,464
Committed	170,959	(1,122,766)	61,190	797,443	765,670	388,914
Assigned	123,027,533	137,095,451	1,691,323	1,948,265	2,121,848	2,494,544
Unassigned	9,476,816	-	-	(240,371)	(115,244)	(206,702)
<b>Total All Other Governmental Funds</b>	<b>139,976,288</b>	<b>142,063,963</b>	<b>6,733,478</b>	<b>6,418,047</b>	<b>5,273,981</b>	<b>4,199,787</b>
<b>Total Governmental Funds</b>	<b>149,469,984</b>	<b>150,334,986</b>	<b>15,754,408</b>	<b>19,322,493</b>	<b>17,786,050</b>	<b>23,080,342</b>

**Note:** GASB Statement No. 54 was implemented in fiscal year 2011. Governmental funds include all funds except Fund 700.

\*District Comprehensive Annual Financial Report will not be available until end of December 2017



**REYNOLDS SCHOOL DISTRICT  
2017-18 CAPITAL EXPENDITURE BUDGETS**

<b>2017-18 Adopted Budget Capital Expenditure Budgets</b>			
<b>Fund</b>	<b>Project</b>	<b>Description</b>	<b>Budget</b>
100 - General Fund	Facilities Improvements	Concrete & Paving Improvements funded by \$2 million loan	150,000
100 - General Fund	Transportation Yard	Bus Yard Site Work & Paving (Carry Over) funded by \$2 million loan	1,555,000
100 - General Fund	Transportation Yard	Modular Unit Relocation funded by \$2 million loan	40,410
100 - General Fund	Transportation Equipment	Bus Replacement Cycle (70% Grant Reimbursed) from State School Fund	880,000
251 - Drivers Ed	Equipment Replacement	Drivers Ed Car Replacement Allowance per replacement schedule	30,000
253 - Energy Efficient Schools	System Technology Upgrades	SB1149 System Improvements for HVAC per grant funds	261,375
253 - Energy Efficient Schools	System Improvements	SB1149 System Improvements for HVAC per grant funds	750,000
265 - Seismic Grant 2017-18	Alder Elementary Gym	Seismic Retrofit of Alder Gym Facility per seismic grant	1,474,971
276 - Seismic Grant 2016-17	RMS Classroom Wing	Seismic Retrofit of 2 Classroom Wings per seismic grant	972,220
299 - Insurance Reserve	Claimable Capital Repairs	Insurance Claim Improvements	221,518
297 - Nutrition Services	Kitchen Equipment & Improvements	RHS, Sweetbriar & Glenfair Improvements per nutrition services replacement schedule	1,155,000
415 - 2015 Bond Capital Projects	Bond Year 3 Project Work	3 Elementary School Replacements, Reynolds High School Addition & Renovation & Secure Vestibule Projects per GO Bond funds	92,414,500
<b>Total Budget</b>			<b>99,904,994</b>

**REYNOLDS SCHOOL DISTRICT  
 100 - GENERAL FUND  
 NON CAPITAL ONE-TIME EXPENDITURE BUDGET**

2017-18 Adopted Budget General Fund Non Capital One-time Expenditure Budgets		
Project	Description	Budget
Library Books & Periodicals	Replacements to maintain media.	62,905
Technology Equipment - Small Replacement Cycle & Student Laptop Carts for Testing	Per Reynolds School District's technology plan.	489,700
Textbooks - Final Phase of Math Adoption & Early Elementary Reading Curriculum	To comply with Oregon Department of Education's textbook adoption cycle.	730,536
<b>Total Budget</b>		<b>1,283,141</b>

**REYNOLDS SCHOOL DISTRICT  
SCHEDULE OF TRANSFERS**

<b>From</b>	<b>To</b>	<b>Amount</b>	<b>Explanation</b>
General Fund 100	Seismic 16-17 Fund 276	\$338,000	Required match for seismic grant.
General Fund 100	Nutrition Services Fund 297	\$60,000	Required match to be qualified for free & reduced nutrition programs.
General Fund 100	Early Retirement Fund 298	\$540,000	Paid for early retirement benefits and stipends. Amount reduced over time as the stipend program benefits sunset.
General Fund 100	Capital Projects Fund 400	\$1,442,288	Paid for 2010 Full Faith and Credit Refunding Obligations.

**Total      \$2,380,288**

# General Fund



*Margaret Scott Elementary School student  
smiles during an assembly*

**2017-2018**

## **General Fund 100**

Accounts for revenues and expenditures for instructional programs, daily operations of our schools and general functions of our school district. The revenues primarily come from State School Fund and Property Taxes. Accounted for using the modified accrual method of accounting.

*A great place for learning.*

  
[www.reynolds.k12.or.us/schools/](http://www.reynolds.k12.or.us/schools/)

# REYNOLDS SCHOOL DISTRICT

## GENERAL FUND FUNCTIONS

Function describes the type of activity program 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. Functions in the 6000 functional area are for budget purposes only. The functions associated with these areas are presented below. Specific costs associated with each function can be found in the corresponding fund financial pages. The Reynolds School District does not have 4000 Facilities Acquisition & Construction Functions in the General Fund.

### INSTRUCTION – 1000

- 1111 Elementary Programs
- 1121 Middle School Programs
- 1122 Middle School Extracurricular
- 1131 High School Programs
- 1132 High School Athletics
- 1133 High School Activities
- 1210 Programs for the Talented & Gifted
- 1220 Restrictive Programs
- 1223 Transition Programs
- 1224 Life Skills
- 1225 Out of District Programs
- 1227 Extended School Year Programs
- 1229 Functional Living Skills
- 1250 Less Restrictive Programs
- 1251 Less Restrictive Programs – Charter Schools
- 1271 Remediation
- 1280 Alternative Education
- 1288 Charter Schools
- 1291 English Second Language Programs

### SUPPORT SERVICES – 2000

- 2110 Attendance & Social Work Services
- 2115 Student Safety
- 2120 Guidance Services
- 2122 Positive Behavior Supports
- 2130 Health Services
- 2140 Psychological Services
- 2150 Speech Pathology & Audiology Services
- 2160 Other Student Treatment Services
- 2190 Service Direction, Student Support Services
- 2210 Improvement of Instruction Services
- 2211 Teaching & Learning
- 2220 Educational Media Services
- 2230 Assessment & Testing
- 2240 Instructional Staff Development
- 2310 Board of Education Services
- 2321 Office of the Superintendent Services
- 2410 Office of the Principal Services

- 2520 Fiscal Services
- 2541 Facilities Direction
- 2542 Custodial Services
- 2543 Grounds Services
- 2544 Maintenance Services
- 2545 Building Fixed Costs
- 2546 Safety Programs
- 2550 Student Transportation Services
- 2558 Special Education Transportation Services
- 2559 Other Student Transportation Services
- 2573 Warehousing & Distribution Services
- 2574 Printing, Publishing & Duplicating Services
- 2620 Grant & Development Services
- 2630 Communications Services
- 2640 Staff Services
- 2642 Recruitment Services
- 2660 Technology Services
- 2690 Other Support Services – Central

### ENTERPRISE & COMMUNITY SERVICES – 3000

- 3300 Community Partnerships
- 3500 Child Care Services

### OTHER USES – 5000

- 5110 Long-Term Debt Service
- 5200 Transfer of Funds

### CONTINGENCIES – 6000

- 6110 Operating Contingency

**REYNOLDS SCHOOL DISTRICT  
GENERAL FUND  
FUNCTION DESCRIPTIONS**

**INSTRUCTION – 1000.** Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers’ travel within the District in connection with teaching assignments are considered costs of instruction.

**1111 Elementary Program**

This instructional program provides 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, which normally may be achieved during the primary school years.

**1121 Middle School Programs**

This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavior characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, which normally may be achieved during the middle and/or junior high school years.

**1122 Middle 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. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate.

**1131 High School Programs**

This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as full option graduates.

**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. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also, included are student-financed and managed activities.

**1133 High School Activities**

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

**1210 Programs for the Talented & Gifted (TAG)**

Special learning experiences for students identified as gifted or talented.

**1220 Restrictive Programs**

Special learning experiences for students with disabilities who spend one half or more of their time in a restricted setting. These learning experiences include but are

**REYNOLDS SCHOOL DISTRICT  
GENERAL FUND  
FUNCTION DESCRIPTIONS**

- not limited to such areas of Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.
- 1223 Community Transition Centers**  
A restrictive program for special learning experience for students with disabilities.
- 1224 Life Skills**  
A restrictive program for special learning experience for students with disabilities.
- 1225 Out of District Programs**  
Placement of students in programs outside the district for special learning experience for students with disabilities.
- 1227 Extended School Year Programs**  
A restrictive program for special learning experience for students with disabilities.
- 1229 Functional Living Skills**  
A restrictive program for special learning experience for students with disabilities.
- 1250 Less Restrictive Programs**  
Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.
- 1251 Less Restrictive Programs – Charter Schools**  
Less Restrictive Program Charter Schools.
- 1271 Remediation**  
Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards, activities take place outside regular class time; e.g., after school, Saturday School and Summer School. Includes pull out programs in addition to those outside the regular school day. Also, use for Summer School remedial classes specifically designed to improve student performance to meet state standards.
- 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. It includes instructional programs operated to meet the needs of at-risk youth and students who have dropped out of school and enrichment programs for talented and gifted students in an alternative setting, such as university coursework.
- 1288 Charter Schools**  
Expenditures related to an Oregon public charter school.
- 1291 English Second Language Programs**  
Instructional activities designed to improve English skills of students who do not speak English as their native language.



**REYNOLDS SCHOOL DISTRICT  
GENERAL FUND  
FUNCTION DESCRIPTIONS**

**SUPPORT SERVICES – 2000.** Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

**2110 Attendance & Social Work Services**

Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. This function is used for administrative services for Home Schooling as well as Drug and Alcohol Programs.

satisfying personal and social development.

**2130 Health Services**

Physical and mental health services which are not direct instruction, and include activities that provide students with appropriate medical, dental and nursing services.

**2115 Student Safety**

Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus and vicinity safety.

**2140 Psychological Services**

Activities concerned with administering psycho-logical 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.

**2120 Guidance Services**

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.

**2150 Speech Pathology & Audiology Services**

Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

**2122 Positive Behavior Supports - Counseling Services**

Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve

**2160 Other Student Treatment Services**

Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

**REYNOLDS SCHOOL DISTRICT  
GENERAL FUND  
FUNCTION DESCRIPTIONS**

**2190 Student Direction, Student Support Services**

Activities concerned with direction and management of student support services; e.g., special education, ESL, and at-risk programs.

**2210 Improvement of Instruction Services**

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

**2211 Teaching & Learning Service Area Direction**

Activities associated with directing and managing the 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. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

**2230 Assessment & Testing**

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching District and state learning goals and requirements.

**2240 Instructional Staff Development**

Activities specifically designed for instructional staff (including instructional assistants) 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.

**2310 Board of Education Services**

Activities and expenditures of the legally elected or appointed body vested with responsibilities for educational planning and policy making.

**2321 Office of the Superintendent**

Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district.

**2410 Office of the Principal Services**

Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of the school instructional activities with instruction activities of the District. Expenditures for activities related to the coordination of student activities, including clerical staff, are included in this account.

**2520 Fiscal Services**

Activities concerned with the fiscal operations of the School District. This program includes budgeting, receiving and disbursing funds, financial accounting, payroll, inventory control, and internal auditing. This program also includes activities associated with investment and debt management.

**REYNOLDS SCHOOL DISTRICT  
GENERAL FUND  
FUNCTION DESCRIPTIONS**

- 2541 Facilities Direction**  
Activities of directing and managing the operation and maintenance of the school plant facilities.
- 2542 Custodial Services**  
Activities concerned with keeping a physical plant clean and ready for daily use. Operating heating, lighting, and ventilating systems; rental and lease of buildings; are included.
- 2543 Grounds Services**  
Activities concerned with maintaining land and its improvement (other than buildings) in good condition.
- 2544 Maintenance Services**  
Expenditures for activities concerned with maintenance of total district's physical plant, including repair and replacement of facilities and equipment.
- 2545 Building Fixed Costs**  
Expenditures associated with building utility costs.
- 2546 Safety Programs**  
Activities concerned with maintaining security and safety of school property.
- 2550 Student Transportation Services**  
Activities concerned with the safe transportation of students to and from school, as provided by state law; and trips to school activities. The major activities of this program include the purchasing and maintaining buses, and driver training. Transportation is provided for Special Education, athletic teams, field trips, and other school activity groups. The maintenance and repair of the School District's fleet of cars, trucks, tractors, and other power equipment are provided for in this program. This program includes insurance costs related to transportation, including property and liability.
- 2558 Special Education Transportation Services**  
Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation.
- 2559 Other Student Transportation Services**  
Student transportation services which cannot be classified under the preceding functions.
- 2573 Warehousing & Distribution Services**  
The operation of a system wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit in addition to other courier services.
- 2574 Printing, Publishing, and Duplicating Services**  
Activities of printing and publishing administrative publications such as annual reports, school directories and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.
- 2620 Grants & Development Services**  
Activities on a system-wide basis associated with conducting and managing programs of planning, research,

**REYNOLDS SCHOOL DISTRICT  
GENERAL FUND  
FUNCTION DESCRIPTIONS**

development, evaluation and grant writing for the District.

**2630 Communication 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 electronic media, direct mailing, the various news media, or personal contact.

**2640 Staff Services**

Activities concerned with maintaining an efficient staff for the District including such activities as: recruiting and placement, staff transfers, health services, and staff accounting.

**2642 Recruitment Services**

Activities concerned with employment and assigning personnel for the district.

**2660 Technology Services**

Activities concerned with all aspects of technology which includes computing and data processing services such as networking and telecommunications costs. This function is used for major administrative technology expenditures as well as repair of administrative technology and central networking.

**2690 Other Support Services - Other**

Central Services not classified above.

**ENTERPRISE & COMMUNITY SERVICES – 3000.** 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 student or general public are financed or recovered primarily through user charges and community programs.

**3300 Community Services**

Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments

**3500 Child Care 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.

**REYNOLDS SCHOOL DISTRICT  
GENERAL FUND  
FUNCTION DESCRIPTIONS**

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

**5110 Debt Service**

The servicing of the debt of a district. Long-Term Debt Services. Expenditures for debt retirement exceeding 12 months.

**5200 Transfers of Funds**

These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues are allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them.

**CONTINGENCIES – 6000.** (For Budget Only). Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

**6110 Operating Contingency**

The General Fund contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event, and can only be transferred by School Board resolution.

## REYNOLDS SCHOOL DISTRICT GENERAL FUND BUDGET AT A GLANCE

### The Budget Process

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. A balanced budget is when the projected resources equal projected requirements within each fund. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting. 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.

The District's budget message and budget is based on the \$8.1 billion State School Funding level for 2017-19.

**Expenditures:** As the District's operating fund, the General Fund is the largest, supporting education activities district wide. As adopted, the General Fund budget for 2017-18 totals \$135,208,319. This is an increase of \$5,788,992 from the 2016-17 adopted budget. The State of Oregon estimates a \$1.8 billion shortfall. Schools are expected to be funded at inflation adjusted dollars equal to funding provided in 1991. There are increased costs in areas not controlled by the District such as PERS, utilities, etc. The current estimated school funding levels fall short of the District's current service level by \$9.4 million. The result impacts staffing levels and number of school days. An analysis of major objects including Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other, and Transfers provides further explanation.

As illustrated in the chart, the 2017-18 adopted budget allocates 57.6% to Instruction, 35.9% to Support Services, 3.8% to Unappropriated Ending Fund Balance 1.7% to Transfers, 0.3% to Debt Service, 0.8% to Contingencies, and 0.1% to Child Care (over 100% due rounding).

It is helpful to compare the 2017-18 adopted and 2016-17 adopted budgets. Support Services increased from 35.7% to 35.9%. The allocation to Instruction decreased from 58.5% to 57.6% of the total General Fund budget. Transfers increased from 1.0% to 1.7%. Debt Service increased from 0.1% to 0.3%.

**Revenue:** Although Oregon has an improving economy, K-12 is far from stable. The 2017-19 proposed budgets from Oregon's Governor at \$8.01 Billion, the Budget Framework prepared by the Legislative Budget Co-Chairs at \$7.8 Billion, and finally in June, the Full Ways and Means Committee approved \$8.2 Billion, which simply does not meet the needs of the State's K-12 Education System. At this funding level, Reynolds School District was forced to reduce its operating budget by cutting staff, non-salary areas and scheduled five furlough days.

The District continues to meet the goal of using current year revenues for current year expenses while maintaining 5% ending fund balance per Board Policy. 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.

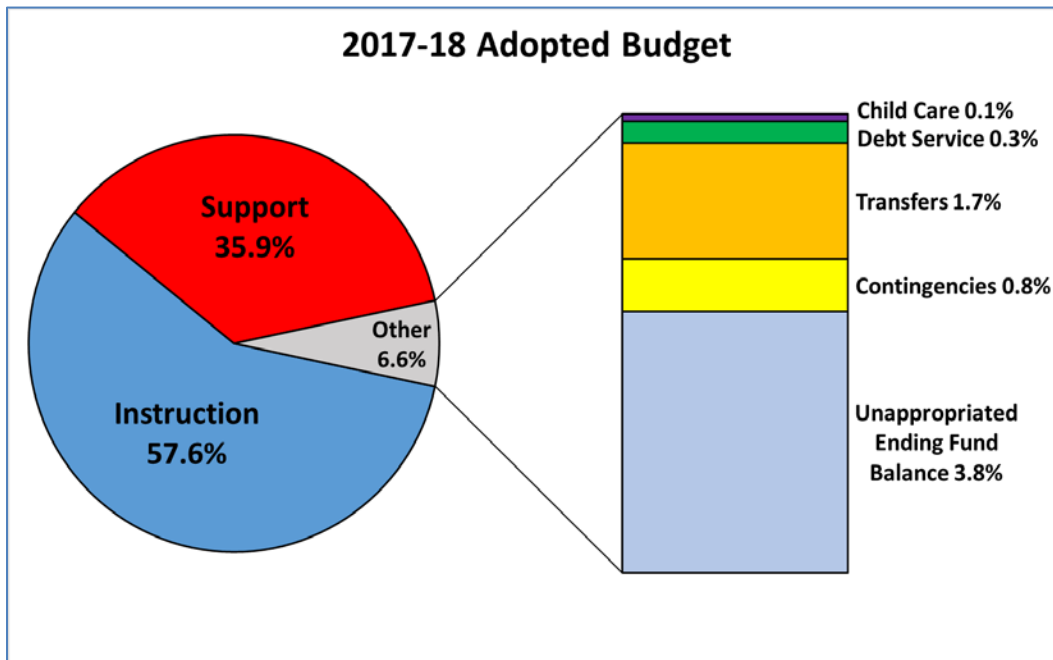
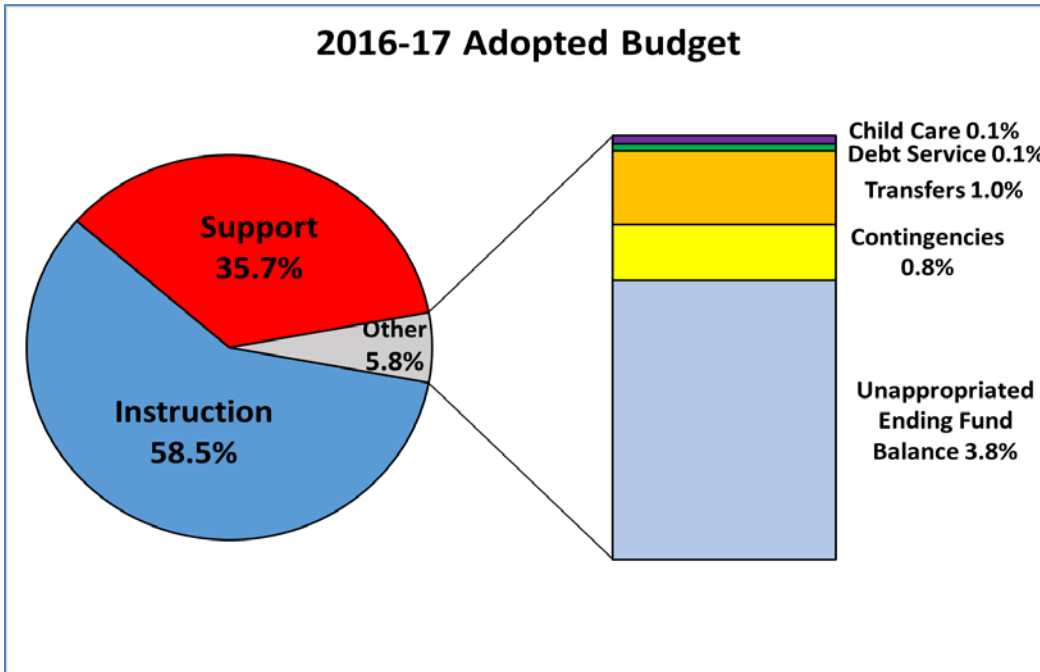
The District's largest source of revenue comes from the State School Fund and is determined using projected student enrollment in the District and projected transportation expenditures.

The General Fund revenue budget includes \$98,410,564 from state sources. Of this amount, \$5.3 million is reimbursement for Transportation programs based on ODE's March 2017 projection.

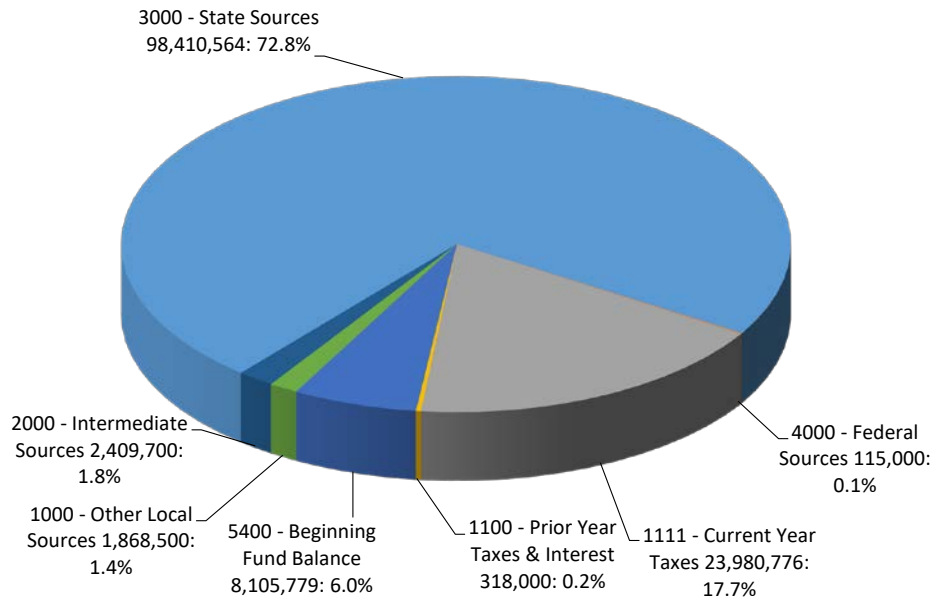
Charts showing the adopted budgets by major function for 2016-17 and 2017-18 are on the following page.

**REYNOLDS SCHOOL DISTRICT  
GENERAL FUND BUDGET AT A GLANCE**

**2016-17 & 2017-18 Adopted Budgets  
by Major Function**



**REYNOLDS SCHOOL DISTRICT  
100 - GENERAL FUND SUMMARY  
RESOURCES BY SOURCE**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
1,111,130	1,374,658	1,424,756	1,641,417	1000 - Other Local Sources	1,868,500	1,868,500	1,868,500
557,195	499,249	467,966	484,574	1100 - Prior Year Taxes & Interest	318,000	318,000	318,000
21,014,730	22,539,228	23,069,020	23,744,116	1111 - Current Year Taxes	23,980,776	23,980,776	23,980,776
1,493,405	1,994,101	2,414,888	2,275,652	2000 - Intermediate Sources	2,409,700	2,409,700	2,409,700
79,805,516	83,062,262	89,236,604	90,870,265	3000 - State Sources	95,333,658	95,333,658	98,410,564
107,221	119,825	166,858	115,000	4000 - Federal Sources	115,000	115,000	115,000
-	-	175,000	2,000,000	5100 - Debt Financing Source	-	-	-
11,550,046	12,238,786	8,738,268	8,288,303	5400 - Beginning Fund Balance	8,105,779	8,105,779	8,105,779
<b>115,639,243</b>	<b>121,828,107</b>	<b>125,693,358</b>	<b>129,419,327</b>	<b>Total Object :</b>	<b>132,131,413</b>	<b>132,131,413</b>	<b>135,208,319</b>

Note: Accounted for using the modified accrual method of accounting.



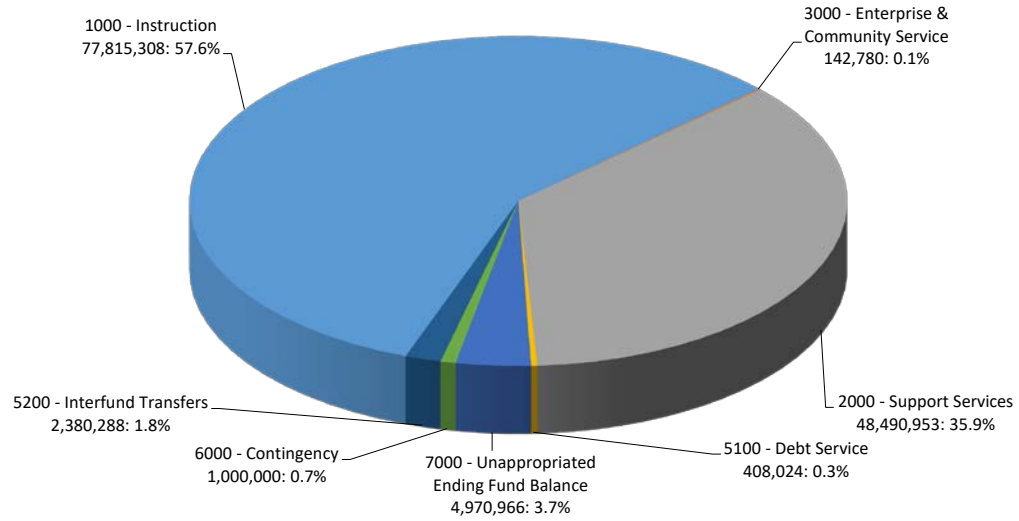
**REYNOLDS SCHOOL DISTRICT**  
**100 - GENERAL FUND**  
**RESOURCES BY SOURCE**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
<b><u>1000 - Other Local Sources</u></b>							
58,491	47,208	26,624	10,000	1312 - Tuition From Other Districts	-	-	-
900	300	590	1,000	1319 - Tuition Placement Testing Fees	1,000	1,000	1,000
228,139	344,315	370,898	200,000	1400 - Transportation Fees	200,000	200,000	200,000
3,213	-	4,887	8,000	1415 - Transportation - Foster Care	8,000	8,000	8,000
4,772	1,581	-	50,000	1416 - Transportation - DHS	50,000	50,000	50,000
165,307	140,193	168,812	140,000	1510 - Interest On Investments	225,000	225,000	225,000
22,756	32,942	30,867	35,000	1715 - Admissions -Athletic Events	20,000	20,000	20,000
75,154	59,989	38,784	60,000	1740 - Athletic User Fees	60,000	60,000	60,000
42,512	41,533	61,627	40,000	1910 - Rentals	25,000	25,000	25,000
36,753	36,560	(2,600)	20,000	1911 - Staff Building Use	-	-	-
2,051	1,774	2,786	3,000	1913 - Music Rentals	1,500	1,500	1,500
340,385	384,475	335,610	400,738	1980 - Fees Charged To Grants	175,000	175,000	175,000
54,353	240,734	123,170	335,679	1990 - Miscellaneous Revenue	950,000	950,000	950,000
27,659	27,659	102,897	170,000	1991 - MAC	50,000	50,000	50,000
65,105	(2,022)	98,924	168,000	1992 - Medicaid	100,000	100,000	100,000
-	-	34,740	-	1993 - SB1149	-	-	-
11,240	17,415	21,891	-	1996 - Challenge Day Program	-	-	-
-	-	4,250	-	1999 - Coffee Cart	3,000	3,000	3,000
<b>1,111,130</b>	<b>1,374,658</b>	<b>1,424,756</b>	<b>1,641,417</b>	<b>Total Object 1000:</b>	<b>1,868,500</b>	<b>1,868,500</b>	<b>1,868,500</b>
<b><u>1100 - Prior Year Taxes &amp; Interest</u></b>							
557,195	499,249	467,966	484,574	1112 - Prior Year Taxes	318,000	318,000	318,000
<b>557,195</b>	<b>499,249</b>	<b>467,966</b>	<b>484,574</b>	<b>Total Object 1100:</b>	<b>318,000</b>	<b>318,000</b>	<b>318,000</b>
<b><u>1111 - Current Year Taxes</u></b>							
21,011,161	22,537,401	23,064,487	23,741,116	1111 - Current Year Taxes	23,975,000	23,975,000	23,975,000
3,569	1,827	4,533	3,000	1190 - Tax Penalties & Interest	5,776	5,776	5,776
<b>21,014,730</b>	<b>22,539,228</b>	<b>23,069,020</b>	<b>23,744,116</b>	<b>Total Object 1111:</b>	<b>23,980,776</b>	<b>23,980,776</b>	<b>23,980,776</b>
<b><u>2000 - Intermediate Sources</u></b>							
9,474	1,903	2,020	1,800	2101 - County School Fund	1,800	1,800	1,800
1,125,989	1,603,887	2,019,282	1,850,802	2102 - ESD Apportionment	2,027,900	2,027,900	2,027,900
-	388,310	393,586	423,050	2110 - City/County Revenue	380,000	380,000	380,000
357,942	-	-	-	2199 - Other Intermediate Sources	-	-	-
<b>1,493,405</b>	<b>1,994,101</b>	<b>2,414,888</b>	<b>2,275,652</b>	<b>Total Object 2000:</b>	<b>2,409,700</b>	<b>2,409,700</b>	<b>2,409,700</b>
<b><u>3000 - State Sources</u></b>							
78,018,034	81,427,040	86,781,154	89,744,379	3101 - State School Fund - General Supp	93,951,878	93,951,878	97,029,275
1,082,675	1,171,568	1,421,399	1,125,886	3103 - Common School Fund	1,381,780	1,381,780	1,381,289
704,806	451,443	1,034,050	-	3199 - Other Unrestricted Grants In	-	-	-
-	12,212	-	-	3299 - Other Restricted Grants	-	-	-
<b>79,805,516</b>	<b>83,062,262</b>	<b>89,236,604</b>	<b>90,870,265</b>	<b>Total Object 3000:</b>	<b>95,333,658</b>	<b>95,333,658</b>	<b>98,410,564</b>
<b><u>4000 - Federal Sources</u></b>							
107,221	112,248	60,545	115,000	4300 - Restricted from Fed	115,000	115,000	115,000
-	7,577	106,313	-	4580 - Restrct Fed Rev Thru State	-	-	-
<b>107,221</b>	<b>119,825</b>	<b>166,858</b>	<b>115,000</b>	<b>Total Object 4000:</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>

**REYNOLDS SCHOOL DISTRICT  
100 - GENERAL FUND  
RESOURCES BY SOURCE**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
				<b><u>5100 - Debt Financing Source</u></b>			
-	-	175,000	2,000,000	5110 - Bond Proceeds	-	-	-
-	-	<b>175,000</b>	<b>2,000,000</b>	<b>Total Object 5100:</b>	-	-	-
				<b><u>5400 - Beginning Fund Balance</u></b>			
11,550,046	12,238,786	8,738,268	8,288,303	5400 - Beginning Fund Balance	8,105,779	8,105,779	8,105,779
<b>11,550,046</b>	<b>12,238,786</b>	<b>8,738,268</b>	<b>8,288,303</b>	<b>Total Object 5400:</b>	<b>8,105,779</b>	<b>8,105,779</b>	<b>8,105,779</b>
<b>115,639,243</b>	<b>121,828,107</b>	<b>125,693,358</b>	<b>129,419,327</b>	<b>Total Object :</b>	<b>132,131,413</b>	<b>132,131,413</b>	<b>135,208,319</b>

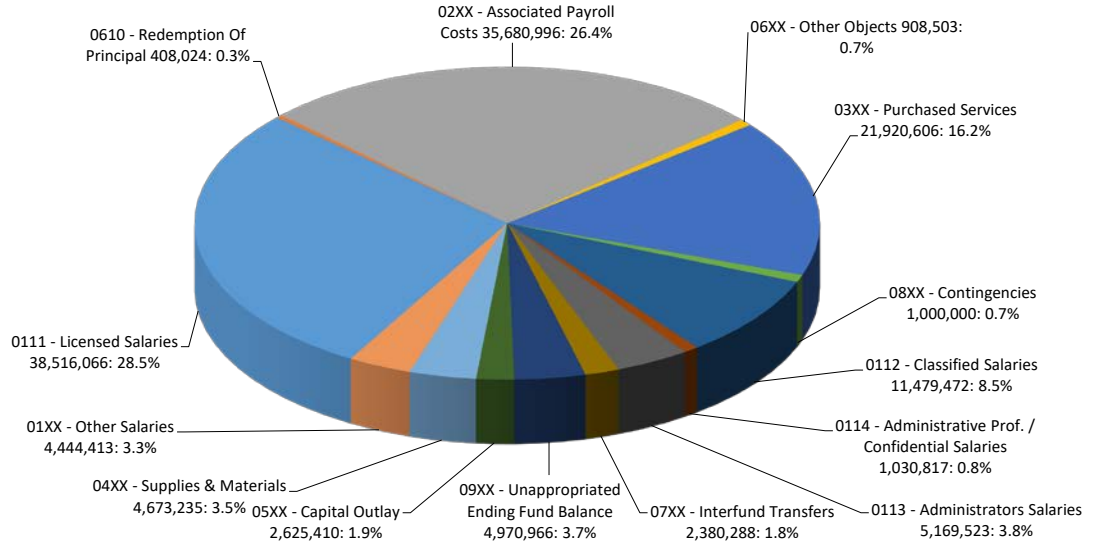
**REYNOLDS SCHOOL DISTRICT  
100 - GENERAL FUND SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
62,615,141	68,611,922	72,484,132	75,713,902	640.82	1000 - Instruction	75,571,518	75,571,518	77,815,308	613.14
38,701,420	42,128,794	43,163,574	46,145,575	393.52	2000 - Support Services	47,660,079	47,660,079	48,490,953	388.25
449,586	122,776	130,208	146,636	3.50	3000 - Enterprise & Community Service	140,538	140,538	142,780	2.50
122,310	122,310	122,310	122,310		5100 - Debt Service	408,024	408,024	408,024	
1,512,000	2,104,038	1,785,538	1,319,938		5200 - Interfund Transfers	2,380,288	2,380,288	2,380,288	
-	-	-	1,000,000		6000 - Contingency	1,000,000	1,000,000	1,000,000	
12,238,786	8,738,268	8,007,597	4,970,966		7000 - Unappropriated Ending Fund Balance	4,970,966	4,970,966	4,970,966	
<b>115,639,243</b>	<b>121,828,107</b>	<b>125,693,358</b>	<b>129,419,327</b>	<b>1,037.85</b>	<b>Total Function :</b>	<b>132,131,413</b>	<b>132,131,413</b>	<b>135,208,319</b>	<b>1,003.89</b>

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT  
100 - GENERAL FUND SUMMARY  
REQUIREMENTS BY MAJOR OBJECT**



2013/14	2014/15	2015/16	2016/17	2016/17		2017/18	2017/18	2017/18	2017/18
Actual	Actual	Actual	Working	FTE		Proposed	Approved	Adopted	FTE
35,167,375	37,953,522	39,548,768	40,207,251	596.21	0111 - Licensed Salaries	37,452,222	37,452,222	38,516,066	572.63
10,856,376	10,948,434	10,594,911	12,354,550	373.50	0112 - Classified Salaries	11,195,418	11,195,418	11,479,472	368.27
4,266,953	5,042,080	5,271,212	5,164,649	45.99	0113 - Administrators Salaries	5,058,188	5,058,188	5,169,523	44.99
325,639	240,925	733,769	1,038,069	15.47	0114 - Administrative Prof. / Confidential Salaries	1,008,881	1,008,881	1,030,817	15.00
3,444,389	4,005,254	5,105,993	4,083,573	6.69	01XX - Other Salaries	4,250,951	4,250,951	4,444,413	3.00
27,597,639	30,069,414	29,325,551	30,550,232		02XX - Associated Payroll Costs	35,384,721	35,384,721	35,680,996	
13,467,807	14,232,675	17,899,093	20,668,791		03XX - Purchased Services	20,864,606	20,864,606	21,920,606	
3,646,665	5,384,946	4,178,235	5,079,925		04XX - Supplies & Materials	4,673,235	4,673,235	4,673,235	
1,955,831	2,230,075	2,490,474	2,070,000		05XX - Capital Outlay	2,625,410	2,625,410	2,625,410	
434,915	122,310	122,310	122,310		0610 - Redemption Of Principal	408,024	408,024	408,024	
724,870	756,165	629,907	789,074		06XX - Other Objects	858,503	858,503	908,503	
1,512,000	2,104,038	1,785,538	1,319,938		07XX - Interfund Transfers	2,380,288	2,380,288	2,380,288	
-	-	-	1,000,000		08XX - Contingencies	1,000,000	1,000,000	1,000,000	
12,238,786	8,738,268	8,007,597	4,970,966		09XX - Unappropriated Ending Fund Balance	4,970,966	4,970,966	4,970,966	
<b>115,639,243</b>	<b>121,828,107</b>	<b>125,693,358</b>	<b>129,419,327</b>	<b>1,037.85</b>	<b>Total Object :</b>	<b>132,131,413</b>	<b>132,131,413</b>	<b>135,208,319</b>	<b>1,003.89</b>

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT  
100 - GENERAL FUND  
REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b><u>1111 - Primary Programs K-5</u></b>									
11,894,282	12,670,652	13,133,188	13,247,890	201.13	0111 - Licensed Salaries	12,148,802	12,148,802	12,493,890	190.75
-	-	85,167	187,509	8.59	0112 - Classified Salaries	184,363	184,363	189,720	8.59
499,385	597,409	868,327	289,782	1.00	01XX - Other Salaries	424,782	424,782	424,782	
5,727,564	6,336,654	6,301,769	6,187,354		02XX - Associated Payroll Costs	7,176,865	7,176,865	7,249,858	
56,162	4,686	45,877	830,254		03XX - Purchased Services	625,568	625,568	725,949	
365,056	872,173	935,149	871,063		04XX - Supplies & Materials	954,557	954,557	954,557	
545	104	92	-		06XX - Other Objects	-	-	-	
<b>18,542,993</b>	<b>20,481,677</b>	<b>21,369,569</b>	<b>21,613,851</b>	<b>210.72</b>	<b>Total Function 1111:</b>	<b>21,514,937</b>	<b>21,514,937</b>	<b>22,038,756</b>	<b>199.34</b>
<b><u>1121 - Middle School Programs</u></b>									
5,901,425	5,987,886	6,163,661	6,383,490	89.50	0111 - Licensed Salaries	6,178,092	6,178,092	6,353,583	91.50
-	-	1,036	-		0112 - Classified Salaries	-	-	-	
313,940	271,185	444,476	151,085		01XX - Other Salaries	137,718	137,718	137,718	
2,804,589	2,947,330	2,880,555	2,905,137		02XX - Associated Payroll Costs	3,450,400	3,450,400	3,487,428	
21,262	63,023	98,764	426,862		03XX - Purchased Services	396,096	396,096	564,507	
226,573	402,516	332,328	445,210		04XX - Supplies & Materials	194,747	194,747	194,747	
2,639	4,073	15,435	14,580		06XX - Other Objects	14,892	14,892	14,892	
<b>9,270,427</b>	<b>9,676,013</b>	<b>9,936,254</b>	<b>10,326,364</b>	<b>89.50</b>	<b>Total Function 1121:</b>	<b>10,371,945</b>	<b>10,371,945</b>	<b>10,752,875</b>	<b>91.50</b>
<b><u>1122 - Middle School Extra-Curricular</u></b>									
76,708	120,117	125,409	37,620		01XX - Other Salaries	43,795	43,795	43,795	
18,849	31,142	27,181	9,525		02XX - Associated Payroll Costs	10,728	10,728	10,598	
-	6,293	11,415	5,000		03XX - Purchased Services	2,000	2,000	2,000	
13,694	32,212	26,840	1,783		04XX - Supplies & Materials	1,783	1,783	1,783	
208	232	640	-		06XX - Other Objects	470	470	470	
<b>109,459</b>	<b>189,997</b>	<b>191,485</b>	<b>53,928</b>		<b>Total Function 1122:</b>	<b>58,776</b>	<b>58,776</b>	<b>58,646</b>	
<b><u>1131 - High School Programs</u></b>									
6,054,082	6,059,370	6,396,470	6,153,609	87.83	0111 - Licensed Salaries	5,716,800	5,716,800	5,879,185	82.83
200	28,268	32,274	98,331	2.00	0112 - Classified Salaries	51,652	51,652	53,086	2.00
540,574	705,027	614,369	535,009	4.00	01XX - Other Salaries	616,240	616,240	620,655	3.00
2,935,395	3,135,774	2,995,626	3,020,493		02XX - Associated Payroll Costs	3,453,719	3,453,719	3,488,623	
176,272	291,888	574,801	1,132,194		03XX - Purchased Services	799,524	799,524	1,098,036	
246,906	495,709	388,921	477,991		04XX - Supplies & Materials	370,820	370,820	370,820	
750	3,801	14,141	9,895		06XX - Other Objects	10,999	10,999	10,999	
<b>9,954,178</b>	<b>10,719,837</b>	<b>11,016,603</b>	<b>11,427,522</b>	<b>93.83</b>	<b>Total Function 1131:</b>	<b>11,019,754</b>	<b>11,019,754</b>	<b>11,521,404</b>	<b>87.83</b>
<b><u>1132 - High School Athletics</u></b>									
25,511	26,961	29,704	31,524	1.00	0112 - Classified Salaries	31,229	31,229	31,998	1.00
240,865	236,834	241,886	233,340		01XX - Other Salaries	225,740	225,740	225,740	
66,099	67,760	61,589	64,754		02XX - Associated Payroll Costs	93,556	93,556	92,861	
85,026	84,060	79,801	99,375		03XX - Purchased Services	103,100	103,100	103,100	
63,017	72,976	59,332	65,000		04XX - Supplies & Materials	53,000	53,000	53,000	
6,358	6,273	4,150	11,000		06XX - Other Objects	9,000	9,000	9,000	
<b>486,876</b>	<b>494,864</b>	<b>476,463</b>	<b>504,993</b>	<b>1.00</b>	<b>Total Function 1132:</b>	<b>515,625</b>	<b>515,625</b>	<b>515,699</b>	<b>1.00</b>
<b><u>1133 - High School Activities</u></b>									
4,388	-	-	-		0111 - Licensed Salaries	-	-	-	
89,636	106,309	128,669	111,597		01XX - Other Salaries	131,932	131,932	131,932	
25,092	28,049	29,839	23,244		02XX - Associated Payroll Costs	32,325	32,325	31,930	
21,248	16,312	11,301	35,910		03XX - Purchased Services	35,910	35,910	35,910	
23,287	23,931	26,160	31,500		04XX - Supplies & Materials	31,000	31,000	31,000	
244	402	59	-		06XX - Other Objects	-	-	-	
<b>163,894</b>	<b>175,004</b>	<b>196,027</b>	<b>202,251</b>		<b>Total Function 1133:</b>	<b>231,167</b>	<b>231,167</b>	<b>230,772</b>	
<b><u>1210 - Talented &amp; Gifted</u></b>									
33,653	29,784	31,300	33,208	0.50	0111 - Licensed Salaries	32,495	32,495	33,418	0.50
7,932	15,237	9,833	8,747		01XX - Other Salaries	10,500	10,500	10,500	
12,143	14,522	22,789	19,721		02XX - Associated Payroll Costs	21,730	21,730	21,920	
292	6,713	5,540	9,050		03XX - Purchased Services	13,550	13,550	13,550	
20,769	7,443	11,903	20,500		04XX - Supplies & Materials	17,100	17,100	17,100	
2,084	4,090	710	2,470		06XX - Other Objects	1,000	1,000	1,000	
<b>76,871</b>	<b>77,790</b>	<b>82,075</b>	<b>93,696</b>	<b>0.50</b>	<b>Total Function 1210:</b>	<b>96,375</b>	<b>96,375</b>	<b>97,488</b>	<b>0.50</b>

**REYNOLDS SCHOOL DISTRICT  
100 - GENERAL FUND  
REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1220 - Restrictive Programs</b>									
1,055,923	1,283,686	1,261,395	1,057,580	17.00	0111 - Licensed Salaries	1,048,056	1,048,056	1,077,828	17.00
641,008	530,302	508,764	530,339	18.88	0112 - Classified Salaries	451,679	451,679	464,806	18.88
41,933	262,227	166,660	80,410		01XX - Other Salaries	70,708	70,708	70,708	
992,102	1,046,710	966,296	878,610		02XX - Associated Payroll Costs	1,027,681	1,027,681	1,035,810	
456,932	317,068	429,532	952,531		03XX - Purchased Services	1,508,315	1,508,315	1,518,976	
186,987	165,963	45,069	64,141		04XX - Supplies & Materials	11,000	11,000	11,000	
<b>3,374,884</b>	<b>3,605,956</b>	<b>3,377,717</b>	<b>3,563,611</b>	<b>35.88</b>	<b>Total Function 1220:</b>	<b>4,117,439</b>	<b>4,117,439</b>	<b>4,179,128</b>	<b>35.88</b>
<b>1223 - Transition Program</b>									
123,553	57,155	92,577	48,115	1.00	0111 - Licensed Salaries	46,836	46,836	48,166	1.00
248,744	211,092	174,986	135,042	4.84	0112 - Classified Salaries	125,212	125,212	128,799	4.84
12,335	6,522	23,902	7,876		01XX - Other Salaries	9,843	9,843	9,843	
232,301	171,553	179,165	117,937		02XX - Associated Payroll Costs	144,427	144,427	145,450	
25	-	-	12,442		03XX - Purchased Services	11,012	11,012	11,639	
464	1,513	2,346	2,324		04XX - Supplies & Materials	3,450	3,450	3,450	
<b>617,422</b>	<b>447,834</b>	<b>472,976</b>	<b>323,736</b>	<b>5.84</b>	<b>Total Function 1223:</b>	<b>340,780</b>	<b>340,780</b>	<b>347,347</b>	<b>5.84</b>
<b>1224 - Life Skills</b>									
501,070	558,074	606,740	785,297	12.00	0111 - Licensed Salaries	761,096	761,096	782,715	12.00
693,449	538,130	526,996	705,822	23.53	0112 - Classified Salaries	468,836	468,836	482,458	18.06
41,240	29,275	94,452	60,484		01XX - Other Salaries	46,179	46,179	46,179	
813,840	686,088	708,645	861,621		02XX - Associated Payroll Costs	870,643	870,643	878,013	
-	-	-	56,278		03XX - Purchased Services	71,760	71,760	79,284	
-	-	1,319	35,928		04XX - Supplies & Materials	40,000	40,000	40,000	
<b>2,049,599</b>	<b>1,811,567</b>	<b>1,938,151</b>	<b>2,505,429</b>	<b>35.53</b>	<b>Total Function 1224:</b>	<b>2,258,514</b>	<b>2,258,514</b>	<b>2,308,649</b>	<b>30.06</b>
<b>1225 - Out of District Programs</b>									
855,973	730,364	763,279	1,395,119		03XX - Purchased Services	834,448	834,448	834,448	
<b>855,973</b>	<b>730,364</b>	<b>763,279</b>	<b>1,395,119</b>		<b>Total Function 1225:</b>	<b>834,448</b>	<b>834,448</b>	<b>834,448</b>	
<b>1227 - Extended School Year</b>									
2,957	3,276	3,322	4,800		01XX - Other Salaries	4,800	4,800	4,800	
827	863	633	1,116		02XX - Associated Payroll Costs	1,176	1,176	1,162	
9,359	4,844	6,699	7,000		03XX - Purchased Services	11,000	11,000	11,000	
-	-	-	100		04XX - Supplies & Materials	100	100	100	
<b>13,143</b>	<b>8,983</b>	<b>10,654</b>	<b>13,016</b>		<b>Total Function 1227:</b>	<b>17,076</b>	<b>17,076</b>	<b>17,062</b>	
<b>1229 - Functional Living Skills</b>									
89,617	183,079	189,274	258,008	4.00	0111 - Licensed Salaries	302,928	302,928	311,533	5.00
165,462	147,056	124,486	267,871	9.69	0112 - Classified Salaries	249,296	249,296	256,545	10.50
9,656	6,427	21,660	18,285		01XX - Other Salaries	13,573	13,573	13,573	
167,198	188,040	178,730	303,026		02XX - Associated Payroll Costs	408,037	408,037	411,209	
-	-	-	21,296		03XX - Purchased Services	285,308	285,308	287,816	
-	-	443	1,500		04XX - Supplies & Materials	2,000	2,000	2,000	
<b>431,933</b>	<b>524,602</b>	<b>514,594</b>	<b>869,985</b>	<b>13.69</b>	<b>Total Function 1229:</b>	<b>1,261,142</b>	<b>1,261,142</b>	<b>1,282,676</b>	<b>15.50</b>
<b>1250 - Less Restrictive Programs</b>									
1,983,148	2,039,851	2,129,984	1,973,013	30.30	0111 - Licensed Salaries	1,866,600	1,866,600	1,919,622	29.90
522,741	631,379	577,665	780,725	26.41	0112 - Classified Salaries	698,430	698,430	718,679	26.41
59,387	47,530	167,316	58,298		01XX - Other Salaries	56,072	56,072	56,072	
1,359,728	1,477,958	1,437,674	1,456,701		02XX - Associated Payroll Costs	1,704,264	1,704,264	1,719,298	
-	-	773	98,479		03XX - Purchased Services	143,768	143,768	264,145	
154,852	3,873	1,343	24,809		04XX - Supplies & Materials	12,309	12,309	12,309	
<b>4,079,855</b>	<b>4,200,591</b>	<b>4,314,754</b>	<b>4,392,025</b>	<b>56.71</b>	<b>Total Function 1250:</b>	<b>4,481,443</b>	<b>4,481,443</b>	<b>4,690,125</b>	<b>56.31</b>
<b>1251 - Less Restrictive - Charter School</b>									
225,712	245,985	91,692	192,744	2.70	0111 - Licensed Salaries	171,208	171,208	176,072	2.70
-	-	2,014	4,792		01XX - Other Salaries	4,559	4,559	4,559	
108,394	115,480	45,518	85,038		02XX - Associated Payroll Costs	94,048	94,048	94,941	
-	72,888	-	5,934		03XX - Purchased Services	5,013	5,013	6,706	
<b>334,106</b>	<b>434,353</b>	<b>139,223</b>	<b>288,508</b>	<b>2.70</b>	<b>Total Function 1251:</b>	<b>274,828</b>	<b>274,828</b>	<b>282,278</b>	<b>2.70</b>
<b>1270 - Educationally Disadvantaged</b>									
63,339	74,932	62,230	-		01XX - Other Salaries	-	-	-	
16,225	20,632	12,870	-		02XX - Associated Payroll Costs	-	-	-	
-	-	11,177	-		03XX - Purchased Services	-	-	-	
-	1,504	807	-		04XX - Supplies & Materials	-	-	-	
-	-	225	-		06XX - Other Objects	-	-	-	
<b>79,565</b>	<b>97,068</b>	<b>87,308</b>	<b>-</b>		<b>Total Function 1270:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>1271 - Remediation</b>									
-	283,750	466,661	319,000		03XX - Purchased Services	314,680	314,680	314,680	
<b>-</b>	<b>283,750</b>	<b>466,661</b>	<b>319,000</b>		<b>Total Function 1271:</b>	<b>314,680</b>	<b>314,680</b>	<b>314,680</b>	

**REYNOLDS SCHOOL DISTRICT  
100 - GENERAL FUND  
REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1280 - Alternative Ed</b>									
932,403	1,037,253	1,067,194	951,830	13.75	0111 - Licensed Salaries	913,896	913,896	939,858	13.75
59,456	61,095	58,015	51,440	1.60	0112 - Classified Salaries	46,178	46,178	47,426	1.60
34,915	104,452	134,089	94,139		01XX - Other Salaries	89,142	89,142	89,142	
508,003	600,153	537,536	460,217		02XX - Associated Payroll Costs	568,107	568,107	573,643	
1,948	168,243	79,515	56,924		03XX - Purchased Services	218,713	218,713	53,295	
19,640	52,990	29,084	43,452		04XX - Supplies & Materials	41,952	41,952	41,952	
-	340	-	-		06XX - Other Objects	-	-	-	
<b>1,556,366</b>	<b>2,024,527</b>	<b>1,905,433</b>	<b>1,658,002</b>	<b>15.35</b>	<b>Total Function 1280:</b>	<b>1,877,988</b>	<b>1,877,988</b>	<b>1,745,316</b>	<b>15.35</b>
<b>1288 - Charter School</b>									
6,281,136	6,304,090	8,226,820	8,417,187		03XX - Purchased Services	8,505,959	8,505,959	8,915,220	
<b>6,281,136</b>	<b>6,304,090</b>	<b>8,226,820</b>	<b>8,417,187</b>		<b>Total Function 1288:</b>	<b>8,505,959</b>	<b>8,505,959</b>	<b>8,915,220</b>	
<b>1291 - English Language Learners Instruction</b>									
2,422,834	3,655,747	4,140,001	4,636,059	71.20	0111 - Licensed Salaries	4,170,675	4,170,675	4,289,144	63.70
211,618	248,239	223,213	231,973	6.63	0112 - Classified Salaries	221,807	221,807	227,433	6.63
98,350	175,925	184,046	192,418	1.75	0113 - Administrators Salaries	108,803	108,803	111,221	1.00
161,489	170,414	221,588	157,115		01XX - Other Salaries	144,277	144,277	144,277	
1,363,615	2,004,911	2,151,890	2,317,211		02XX - Associated Payroll Costs	2,603,482	2,603,482	2,629,675	
34,489	33,685	59,530	183,902		03XX - Purchased Services	199,598	199,598	250,989	
43,170	34,011	16,300	25,000		04XX - Supplies & Materials	28,000	28,000	28,000	
895	125	1,519	2,000		06XX - Other Objects	2,000	2,000	2,000	
<b>4,336,460</b>	<b>6,323,058</b>	<b>6,998,086</b>	<b>7,745,679</b>	<b>79.58</b>	<b>Total Function 1291:</b>	<b>7,478,642</b>	<b>7,478,642</b>	<b>7,682,739</b>	<b>71.33</b>
<b>62,615,141</b>	<b>68,611,922</b>	<b>72,484,132</b>	<b>75,713,902</b>	<b>640.82</b>	<b>Total Function 1000:</b>	<b>75,571,518</b>	<b>75,571,518</b>	<b>77,815,308</b>	<b>613.14</b>
<b>2000 - Support Services</b>									
<b>2110 - Attendance / Social Work</b>									
169,074	176,996	182,780	191,466	2.50	0111 - Licensed Salaries	153,090	153,090	157,438	2.50
23,935	18,424	21,782	85,626		01XX - Other Salaries	94,446	94,446	94,446	
82,234	87,421	81,900	98,036		02XX - Associated Payroll Costs	105,733	105,733	106,209	
131	1,266	1,439	3,179		03XX - Purchased Services	2,801	2,801	3,179	
41,953	34,261	33,869	49,821		04XX - Supplies & Materials	40,000	40,000	40,000	
<b>317,327</b>	<b>318,368</b>	<b>321,770</b>	<b>428,127</b>	<b>2.50</b>	<b>Total Function 2110:</b>	<b>396,070</b>	<b>396,070</b>	<b>401,272</b>	<b>2.50</b>
<b>2115 - Student Safety</b>									
363,692	391,545	426,437	477,962	16.16	0112 - Classified Salaries	436,708	436,708	449,628	16.16
45,947	46,625	52,823	19,295		01XX - Other Salaries	9,600	9,600	9,600	
246,123	268,964	296,607	314,754		02XX - Associated Payroll Costs	345,840	345,840	348,747	
332,610	331,154	440,573	395,958		03XX - Purchased Services	454,778	454,778	454,778	
-	7,945	-	44,000		04XX - Supplies & Materials	2,000	2,000	2,000	
<b>978,372</b>	<b>1,046,232</b>	<b>1,216,440</b>	<b>1,251,968</b>	<b>16.16</b>	<b>Total Function 2115:</b>	<b>1,248,926</b>	<b>1,248,926</b>	<b>1,264,753</b>	<b>16.16</b>
<b>2120 - Guidance Services</b>									
1,593,656	1,686,725	1,628,864	1,689,279	24.50	0111 - Licensed Salaries	1,597,412	1,597,412	1,642,786	24.50
36,320	33,363	34,080	35,328	1.00	0112 - Classified Salaries	33,292	33,292	34,112	1.00
62,982	50,840	27,463	19,257		01XX - Other Salaries	40,300	40,300	40,300	
760,914	839,649	738,000	801,559		02XX - Associated Payroll Costs	927,460	927,460	936,993	
-	-	769	938		03XX - Purchased Services	1,890	1,890	1,890	
-	283	360	5,000		04XX - Supplies & Materials	3,400	3,400	3,400	
<b>2,453,871</b>	<b>2,610,859</b>	<b>2,429,537</b>	<b>2,551,361</b>	<b>25.50</b>	<b>Total Function 2120:</b>	<b>2,603,754</b>	<b>2,603,754</b>	<b>2,659,481</b>	<b>25.50</b>
<b>2122 - Positive Behavior Supports</b>									
12,184	10,639	12,765	25,686		01XX - Other Salaries	8,250	8,250	8,250	
2,726	2,201	2,542	6,541		02XX - Associated Payroll Costs	2,026	2,026	1,995	
10,676	100,952	28,929	-		03XX - Purchased Services	21,350	21,350	21,350	
4,579	10,612	8,806	63,712		04XX - Supplies & Materials	26,032	26,032	26,032	
<b>30,165</b>	<b>124,405</b>	<b>53,042</b>	<b>95,939</b>		<b>Total Function 2122:</b>	<b>57,658</b>	<b>57,658</b>	<b>57,627</b>	
<b>2130 - Health Services</b>									
22,559	36,961	38,604	105,302	3.88	0112 - Classified Salaries	70,216	70,216	72,283	3.06
2,811	17,834	6,615	11,845		01XX - Other Salaries	5,316	5,316	5,316	
21,917	36,961	39,801	76,761		02XX - Associated Payroll Costs	57,355	57,355	57,727	
-	2,840	160	5,719		03XX - Purchased Services	12,296	12,296	12,296	
<b>47,288</b>	<b>94,596</b>	<b>85,180</b>	<b>199,628</b>	<b>3.88</b>	<b>Total Function 2130:</b>	<b>145,183</b>	<b>145,183</b>	<b>147,622</b>	<b>3.06</b>

**REYNOLDS SCHOOL DISTRICT  
100 - GENERAL FUND  
REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2140 - Psychological Services</b>									
494,071	555,150	478,284	614,515	10.30	0111 - Licensed Salaries	588,426	588,426	605,142	10.00
39	501	11,368	15,910		01XX - Other Salaries	15,942	15,942	15,942	
236,397	263,386	210,193	280,168		02XX - Associated Payroll Costs	331,917	331,917	334,871	
-	-	214,394	96,673		03XX - Purchased Services	31,500	31,500	31,500	
-	-	2,770	11,800		04XX - Supplies & Materials	9,700	9,700	9,700	
<b>730,506</b>	<b>819,036</b>	<b>917,009</b>	<b>1,019,066</b>	<b>10.30</b>	<b>Total Function 2140:</b>	<b>977,485</b>	<b>977,485</b>	<b>997,155</b>	<b>10.00</b>
<b>2150 - Speech Pathologist</b>									
964,030	1,034,590	1,220,701	1,371,851	20.00	0111 - Licensed Salaries	1,194,757	1,194,757	1,228,698	17.00
52,080	47,453	32,378	62,765	1.88	0112 - Classified Salaries	81,570	81,570	83,940	2.40
5,014	3,943	29,487	32,867		01XX - Other Salaries	32,002	32,002	32,002	
499,049	521,473	562,192	650,387		02XX - Associated Payroll Costs	714,277	714,277	721,627	
-	-	97,950	-		03XX - Purchased Services	3,544	3,544	3,544	
-	-	6,065	7,398		04XX - Supplies & Materials	9,000	9,000	9,000	
-	-	-	1,602		06XX - Other Objects	1,800	1,800	1,800	
<b>1,520,173</b>	<b>1,607,459</b>	<b>1,948,772</b>	<b>2,126,871</b>	<b>21.88</b>	<b>Total Function 2150:</b>	<b>2,036,950</b>	<b>2,036,950</b>	<b>2,080,611</b>	<b>19.40</b>
<b>2160 - Oth Stdnt Treatment</b>									
232,402	221,065	200,949	210,141	3.00	0111 - Licensed Salaries	203,638	203,638	209,422	3.00
147,187	146,225	139,657	143,665	3.94	0112 - Classified Salaries	123,323	123,323	126,906	3.60
4,633	2,703	6,692	11,092		01XX - Other Salaries	13,678	13,678	13,678	
185,931	184,246	164,074	174,175		02XX - Associated Payroll Costs	202,710	202,710	204,624	
-	40,680	4,394	10,000		03XX - Purchased Services	38,144	38,144	38,144	
-	-	1,195	6,600		04XX - Supplies & Materials	9,990	9,990	9,990	
<b>570,153</b>	<b>594,919</b>	<b>516,960</b>	<b>555,673</b>	<b>6.94</b>	<b>Total Function 2160:</b>	<b>591,483</b>	<b>591,483</b>	<b>602,764</b>	<b>6.60</b>
<b>2190 - Service Direction</b>									
118,658	-	29,608	-		0111 - Licensed Salaries	-	-	-	
188,163	204,350	199,156	198,258	5.42	0112 - Classified Salaries	186,670	186,670	190,943	5.42
316,215	256,119	321,346	345,926	3.00	0113 - Administrators Salaries	342,566	342,566	350,178	3.00
14,928	15,317	35,982	67,799	0.81	01XX - Other Salaries	113,682	113,682	113,682	
346,140	261,742	253,989	282,298		02XX - Associated Payroll Costs	367,924	367,924	369,735	
154,615	25,889	10,813	30,818		03XX - Purchased Services	44,775	44,775	44,775	
14,823	-	9,612	8,900		04XX - Supplies & Materials	8,900	8,900	8,900	
<b>1,153,542</b>	<b>763,417</b>	<b>860,507</b>	<b>933,999</b>	<b>9.23</b>	<b>Total Function 2190:</b>	<b>1,064,517</b>	<b>1,064,517</b>	<b>1,078,213</b>	<b>8.42</b>
<b>2210 - Improvement of Instructional Services</b>									
7,101	2,792	-	-		01XX - Other Salaries	-	-	-	
1,528	785	-	-		02XX - Associated Payroll Costs	-	-	-	
<b>8,629</b>	<b>3,577</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total Function 2210:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2211 - Teaching &amp; Learning</b>									
-	7,830	-	-		0111 - Licensed Salaries	-	-	-	
51,280	52,306	-	31,136		0112 - Classified Salaries	-	-	-	
362,922	421,911	415,187	403,619	3.50	0113 - Administrators Salaries	432,880	432,880	442,179	3.50
-	-	54,551	57,033	1.00	0114 - Administrative Prof. / Confidential Salaries	57,421	57,421	58,670	1.00
31,002	25,558	52,930	117,329		01XX - Other Salaries	81,307	81,307	81,307	
256,814	297,812	259,105	291,912		02XX - Associated Payroll Costs	303,485	303,485	305,297	
20,190	22,687	320,592	59,995		03XX - Purchased Services	39,820	39,820	39,820	
183,347	200,330	324,459	330,192		04XX - Supplies & Materials	327,559	327,559	327,559	
12,448	5,125	1,132	100		06XX - Other Objects	100	100	100	
<b>918,004</b>	<b>1,033,558</b>	<b>1,427,956</b>	<b>1,291,316</b>	<b>4.50</b>	<b>Total Function 2211:</b>	<b>1,242,572</b>	<b>1,242,572</b>	<b>1,254,932</b>	<b>4.50</b>
<b>2220 - Educational Media Services</b>									
341,784	329,904	363,179	369,404	4.50	0111 - Licensed Salaries	319,800	319,800	328,883	4.50
244,311	239,627	241,593	258,236	9.19	0112 - Classified Salaries	231,116	231,116	237,733	9.19
26,953	22,969	31,031	25,305		01XX - Other Salaries	24,193	24,193	24,193	
336,287	327,011	333,006	352,565		02XX - Associated Payroll Costs	403,354	403,354	406,774	
132	617	2,438	31,291		03XX - Purchased Services	26,097	26,097	29,864	
102,369	99,604	99,881	38,750		04XX - Supplies & Materials	35,250	35,250	35,250	
<b>1,051,837</b>	<b>1,019,733</b>	<b>1,071,128</b>	<b>1,075,552</b>	<b>13.69</b>	<b>Total Function 2220:</b>	<b>1,039,810</b>	<b>1,039,810</b>	<b>1,062,697</b>	<b>13.69</b>
<b>2230 - Assessment &amp; Testing</b>									
31,611	132,740	140,929	39,752	0.50	0111 - Licensed Salaries	37,615	37,615	38,683	0.50
30,874	26,546	28,368	-	1.00	0112 - Classified Salaries	30,054	30,054	30,858	1.00
93,982	95,898	107,502	111,639	1.00	0113 - Administrators Salaries	112,296	112,296	114,792	1.00
47,655	65,412	-	-		0114 - Administrative Prof. / Confidential Salaries	-	-	-	
990	5,993	11,022	9,046		01XX - Other Salaries	9,389	9,389	9,389	
106,575	177,325	123,187	68,321		02XX - Associated Payroll Costs	101,877	101,877	102,779	
-	960	-	1,500		03XX - Purchased Services	3,505	3,505	3,980	
-	54,568	-	-		04XX - Supplies & Materials	-	-	-	
<b>311,686</b>	<b>559,441</b>	<b>411,008</b>	<b>230,258</b>	<b>2.50</b>	<b>Total Function 2230:</b>	<b>294,736</b>	<b>294,736</b>	<b>300,481</b>	<b>2.50</b>



**REYNOLDS SCHOOL DISTRICT  
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REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2240 - Instructional Staff Development</b>									
35,731	23,045	196,346	81,752		01XX - Other Salaries	43,313	43,313	43,313	
6,381	5,725	38,274	19,575		02XX - Associated Payroll Costs	10,618	10,618	10,489	
27,112	36,313	142,345	41,087		03XX - Purchased Services	128,618	128,618	149,070	
25,419	4,537	35,182	36,700		04XX - Supplies & Materials	31,700	31,700	31,700	
-	1,085	1,605	1,000		06XX - Other Objects	1,000	1,000	1,000	
<b>94,642</b>	<b>70,705</b>	<b>413,752</b>	<b>180,114</b>		<b>Total Function 2240:</b>	<b>215,249</b>	<b>215,249</b>	<b>235,572</b>	
<b>2310 - Board Of Education</b>									
37,461	38,210	42,738	43,806	0.50	0114 - Administrative Prof. / Confidential Salaries	43,241	43,241	44,182	0.50
3,017	1,444	2,359	3,252		01XX - Other Salaries	3,820	3,820	3,820	
21,163	21,511	20,313	24,031		02XX - Associated Payroll Costs	29,250	29,250	29,384	
126,835	168,980	127,792	226,500		03XX - Purchased Services	201,500	201,500	201,500	
15,025	21,204	35,865	24,000		04XX - Supplies & Materials	29,000	29,000	29,000	
17,449	21,918	19,788	30,000		06XX - Other Objects	25,000	25,000	25,000	
<b>220,950</b>	<b>273,268</b>	<b>248,855</b>	<b>351,589</b>	<b>0.50</b>	<b>Total Function 2310:</b>	<b>331,811</b>	<b>331,811</b>	<b>332,886</b>	<b>0.50</b>
<b>2321 - Office Of The Superintendent</b>									
157,018	175,000	185,000	205,050	1.00	0113 - Administrators Salaries	207,022	207,022	211,163	1.00
37,461	38,211	42,738	43,806	0.50	0114 - Administrative Prof. / Confidential Salaries	43,241	43,241	44,182	0.50
8,757	6,891	27,424	25,399		01XX - Other Salaries	34,582	34,582	34,582	
107,652	118,691	113,813	124,534		02XX - Associated Payroll Costs	158,496	158,496	159,356	
46,035	58,851	33,742	73,000		03XX - Purchased Services	69,000	69,000	69,000	
30,278	24,194	25,144	23,873		04XX - Supplies & Materials	42,500	42,500	42,500	
16,441	15,233	3,129	5,000		06XX - Other Objects	4,500	4,500	4,500	
<b>403,643</b>	<b>437,070</b>	<b>430,990</b>	<b>500,661</b>	<b>1.50</b>	<b>Total Function 2321:</b>	<b>559,341</b>	<b>559,341</b>	<b>565,283</b>	<b>1.50</b>
<b>2410 - Building Administration</b>									
1,750,170	1,827,806	1,896,565	2,056,059	65.72	0112 - Classified Salaries	1,938,932	1,938,932	1,988,183	65.72
2,553,004	3,021,082	3,165,102	3,016,545	28.00	0113 - Administrators Salaries	3,003,779	3,003,779	3,070,529	28.00
278,166	225,648	461,471	708,958	0.88	01XX - Other Salaries	583,131	583,131	583,131	
2,531,959	2,816,145	2,640,405	2,838,846		02XX - Associated Payroll Costs	3,333,048	3,333,048	3,353,374	
14,664	12,579	37,808	55,349		03XX - Purchased Services	150,063	150,063	150,063	
60,356	63,725	86,410	62,157		04XX - Supplies & Materials	37,640	37,640	37,640	
3,323	4,224	8,955	7,889		06XX - Other Objects	5,900	5,900	5,900	
<b>7,191,642</b>	<b>7,971,209</b>	<b>8,296,716</b>	<b>8,745,803</b>	<b>94.60</b>	<b>Total Function 2410:</b>	<b>9,052,493</b>	<b>9,052,493</b>	<b>9,188,820</b>	<b>93.72</b>
<b>2520 - Fiscal Services</b>									
388,547	425,020	248,431	336,103	6.20	0112 - Classified Salaries	280,332	280,332	285,937	6.20
131,795	135,277	143,713	147,882	1.20	0113 - Administrators Salaries	145,678	145,678	148,851	1.20
-	-	135,679	193,615	3.00	0114 - Administrative Prof. / Confidential Salaries	194,739	194,739	198,972	2.75
29,657	35,010	52,806	56,419		01XX - Other Salaries	80,317	80,317	80,317	
311,182	329,109	280,306	343,052		02XX - Associated Payroll Costs	441,431	441,431	443,465	
119,506	200,100	267,786	99,346		03XX - Purchased Services	72,500	72,500	72,500	
42,515	46,157	42,565	157,411		04XX - Supplies & Materials	164,931	164,931	164,931	
34,010	42,346	58,806	20,320		06XX - Other Objects	42,000	42,000	42,000	
<b>1,057,212</b>	<b>1,213,020</b>	<b>1,230,091</b>	<b>1,354,148</b>	<b>10.40</b>	<b>Total Function 2520:</b>	<b>1,421,928</b>	<b>1,421,928</b>	<b>1,436,973</b>	<b>10.15</b>
<b>2528 - Risk Management</b>									
-	-	-	-		06XX - Other Objects	-	-	50,000	
-	-	-	-		<b>Total Function 2528:</b>	-	-	<b>50,000</b>	
<b>2541 - Facilities Direction</b>									
330,763	53,920	62,489	64,690	1.50	0112 - Classified Salaries	62,817	62,817	64,129	1.50
28,565	124,856	128,243	68,849	0.57	0113 - Administrators Salaries	65,057	65,057	66,421	0.57
70,600	15,545	12,651	80,944	1.00	0114 - Administrative Prof. / Confidential Salaries	86,783	86,783	88,669	1.15
39,030	15,428	12,228	13,827		01XX - Other Salaries	19,121	19,121	19,121	
278,916	119,871	115,875	105,687		02XX - Associated Payroll Costs	126,540	126,540	127,261	
759,677	34,605	182,001	172,575		03XX - Purchased Services	157,390	157,390	157,390	
197,723	25,312	1,427	28,700		04XX - Supplies & Materials	25,200	25,200	25,200	
5,984	-	-	-		05XX - Capital Outlay	-	-	-	
323,459	317,962	28,851	101,935		06XX - Other Objects	107,598	107,598	107,598	
<b>2,034,717</b>	<b>707,498</b>	<b>543,765</b>	<b>637,207</b>	<b>3.07</b>	<b>Total Function 2541:</b>	<b>650,506</b>	<b>650,506</b>	<b>655,789</b>	<b>3.22</b>
<b>2542 - Facilities Upkeep</b>									
1,644,193	1,917,186	1,967,614	2,210,533	53.00	0112 - Classified Salaries	2,094,160	2,094,160	2,136,039	53.00
-	-	-	-		0114 - Administrative Prof. / Confidential Salaries	87,496	87,496	89,399	1.10
177,456	177,133	177,447	110,600		01XX - Other Salaries	110,024	110,024	110,024	
1,088,775	1,260,876	1,280,973	1,362,741		02XX - Associated Payroll Costs	1,598,909	1,598,909	1,607,223	
-	935,652	1,026,844	595,754		03XX - Purchased Services	595,400	595,400	595,400	
680	469,838	450,790	465,000		04XX - Supplies & Materials	486,782	486,782	486,782	
-	101,481	133,214	50,000		05XX - Capital Outlay	150,000	150,000	150,000	
-	5,465	7,250	21,000		06XX - Other Objects	18,000	18,000	18,000	
<b>2,911,104</b>	<b>4,867,630</b>	<b>5,044,131</b>	<b>4,815,628</b>	<b>53.00</b>	<b>Total Function 2542:</b>	<b>5,140,771</b>	<b>5,140,771</b>	<b>5,192,867</b>	<b>54.10</b>

**REYNOLDS SCHOOL DISTRICT  
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REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2543 - Grounds Maintenance</b>									
182,493	192,692	202,511	173,812	4.00	0112 - Classified Salaries	167,000	167,000	170,340	4.00
4,957	5	28	56,606		01XX - Other Salaries	53,433	53,433	53,433	
118,625	126,603	128,842	113,207		02XX - Associated Payroll Costs	134,287	134,287	134,788	
56,895	53,028	75,217	113,768		03XX - Purchased Services	102,500	102,500	102,500	
59,555	180,182	54,421	129,067		04XX - Supplies & Materials	170,000	170,000	170,000	
-	58,444	-	-		05XX - Capital Outlay	-	-	-	
380	100	350	3,500		06XX - Other Objects	3,500	3,500	3,500	
<b>422,904</b>	<b>611,054</b>	<b>461,369</b>	<b>589,959</b>	<b>4.00</b>	<b>Total Function 2543:</b>	<b>630,720</b>	<b>630,720</b>	<b>634,561</b>	<b>4.00</b>
<b>2544 - Maintenance Services</b>									
606	-	-	-		01XX - Other Salaries	-	-	-	
177	-	-	-		02XX - Associated Payroll Costs	-	-	-	
515,874	354,083	350,820	530,933		03XX - Purchased Services	505,000	505,000	505,000	
-	266,198	61,547	-		04XX - Supplies & Materials	-	-	-	
939,450	1,208,325	1,326,528	-		05XX - Capital Outlay	-	-	-	
-	-	2,437	-		06XX - Other Objects	-	-	-	
<b>1,456,108</b>	<b>1,828,606</b>	<b>1,741,332</b>	<b>530,933</b>		<b>Total Function 2544:</b>	<b>505,000</b>	<b>505,000</b>	<b>505,000</b>	
<b>2545 - Building Fixed Costs</b>									
2,372,179	2,324,630	2,554,319	2,759,758		03XX - Purchased Services	2,851,709	2,851,709	2,851,709	
333,855	-	17,970	29,382		04XX - Supplies & Materials	27,500	27,500	27,500	
-	-	-	134		06XX - Other Objects	134	134	134	
<b>2,706,035</b>	<b>2,324,630</b>	<b>2,572,289</b>	<b>2,789,275</b>		<b>Total Function 2545:</b>	<b>2,879,343</b>	<b>2,879,343</b>	<b>2,879,343</b>	
<b>2546 - Safety Program</b>									
-	17,316	82,217	83,400	1.00	0114 - Administrative Prof. / Confidential Salaries	-	-	-	
-	16	2,400	4,684		01XX - Other Salaries	-	-	-	
-	5,517	30,574	38,593		02XX - Associated Payroll Costs	-	-	-	
61,067	42,823	370	5,089		03XX - Purchased Services	25,000	25,000	50,000	
2,534	72,373	14,635	15,673		04XX - Supplies & Materials	31,500	31,500	31,500	
-	-	-	-		06XX - Other Objects	2,500	2,500	2,500	
<b>63,602</b>	<b>138,045</b>	<b>130,196</b>	<b>147,439</b>	<b>1.00</b>	<b>Total Function 2546:</b>	<b>59,000</b>	<b>59,000</b>	<b>84,000</b>	
<b>2550 - Transportation</b>									
2,159,725	2,180,396	1,918,218	2,267,396	72.52	0112 - Classified Salaries	2,086,688	2,086,688	2,143,595	74.07
119,066	123,037	134,054	168,988	1.52	0113 - Administrators Salaries	166,346	166,346	169,964	1.52
132,462	66,231	70,954	74,182	1.00	0114 - Administrative Prof. / Confidential Salaries	74,687	74,687	76,310	1.00
297,413	385,285	394,046	476,921		01XX - Other Salaries	628,312	628,312	628,312	
1,885,950	1,873,208	1,642,040	1,876,542		02XX - Associated Payroll Costs	2,260,815	2,260,815	2,272,775	
35,115	(129,103)	628,229	748,533		03XX - Purchased Services	803,357	803,357	803,357	
576,409	562,747	342,668	656,737		04XX - Supplies & Materials	707,990	707,990	707,990	
606,402	861,825	955,750	2,000,000		05XX - Capital Outlay	2,475,410	2,475,410	2,475,410	
312,605	-	-	-		0610 - Redemption Of Principal	-	-	-	
270,192	272,267	414,387	489,849		06XX - Other Objects	538,735	538,735	538,735	
<b>6,395,339</b>	<b>6,195,893</b>	<b>6,500,346</b>	<b>8,759,148</b>	<b>75.03</b>	<b>Total Function 2550:</b>	<b>9,742,340</b>	<b>9,742,340</b>	<b>9,816,448</b>	<b>76.58</b>
<b>2558 - Transportation - Special Ed</b>									
7,314	7,466	313,575	365,986	10.94	0112 - Classified Salaries	311,777	311,777	320,615	10.94
3,465	590	1,003	3,033		01XX - Other Salaries	25,623	25,623	25,623	
8,058	6,824	223,470	256,932		02XX - Associated Payroll Costs	276,934	276,934	279,188	
62,376	724,059	182,077	187,780		03XX - Purchased Services	165,000	165,000	165,000	
<b>81,214</b>	<b>738,939</b>	<b>720,125</b>	<b>813,731</b>	<b>10.94</b>	<b>Total Function 2558:</b>	<b>779,334</b>	<b>779,334</b>	<b>790,426</b>	<b>10.94</b>
<b>2559 - Other Stdnt Transport</b>									
60,034	158,611	-	-		03XX - Purchased Services	-	-	-	
<b>60,034</b>	<b>158,611</b>	<b>-</b>	<b>-</b>		<b>Total Function 2559:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>2573 - Distribution Services</b>									
44,117	45,595	45,864	47,368	1.00	0112 - Classified Salaries	45,200	45,200	46,104	1.00
-	-	-	399		01XX - Other Salaries	520	520	520	
29,350	29,866	31,158	31,781		02XX - Associated Payroll Costs	33,905	33,905	34,125	
-	-	-	1,875		03XX - Purchased Services	-	-	-	
<b>73,466</b>	<b>75,461</b>	<b>77,022</b>	<b>81,423</b>	<b>1.00</b>	<b>Total Function 2573:</b>	<b>79,625</b>	<b>79,625</b>	<b>80,749</b>	<b>1.00</b>
<b>2574 - Print Services</b>									
52,786	53,161	64,214	66,570	2.00	0112 - Classified Salaries	64,250	64,250	65,535	1.50
7,327	9,335	1,560	7,080		01XX - Other Salaries	3,580	3,580	3,580	
33,737	34,136	42,570	47,252		02XX - Associated Payroll Costs	49,260	49,260	49,481	
-	745	4,527	4,045		03XX - Purchased Services	2,495	2,495	2,495	
6,124	(39,762)	35,703	48,384		04XX - Supplies & Materials	44,000	44,000	44,000	
<b>99,973</b>	<b>57,615</b>	<b>148,574</b>	<b>173,331</b>	<b>2.00</b>	<b>Total Function 2574:</b>	<b>163,585</b>	<b>163,585</b>	<b>165,091</b>	<b>1.50</b>
<b>2620 - Grant/Development</b>									
74,838	95,898	100,165	103,970	1.00	0113 - Administrators Salaries	104,581	104,581	106,905	1.00
27	-	4,800	5,590		01XX - Other Salaries	5,640	5,640	5,640	
49,844	64,453	50,205	55,578		02XX - Associated Payroll Costs	72,199	72,199	72,677	
499	27	-	-		04XX - Supplies & Materials	-	-	-	
<b>125,208</b>	<b>160,378</b>	<b>155,170</b>	<b>165,138</b>	<b>1.00</b>	<b>Total Function 2620:</b>	<b>182,420</b>	<b>182,420</b>	<b>185,222</b>	<b>1.00</b>

**REYNOLDS SCHOOL DISTRICT  
100 - GENERAL FUND  
REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2630 - Communications</b>									
7,381	13,280	11,119	20,124	0.50	0112 - Classified Salaries	20,090	20,090	20,492	0.50
100,514	105,756	113,315	118,469	1.00	0113 - Administrators Salaries	116,831	116,831	119,427	1.00
35,450	42,251	50,783	22,209		01XX - Other Salaries	17,878	17,878	17,878	
52,535	66,046	44,292	55,375		02XX - Associated Payroll Costs	83,728	83,728	84,283	
63,322	159,056	73,230	98,858		03XX - Purchased Services	78,745	78,745	78,745	
18,313	40,068	12,113	39,288		04XX - Supplies & Materials	32,100	32,100	32,100	
6,308	14,146	8,711	11,750		06XX - Other Objects	13,750	13,750	13,750	
<b>283,823</b>	<b>440,602</b>	<b>313,564</b>	<b>366,073</b>	<b>1.50</b>	<b>Total Function 2630:</b>	<b>363,122</b>	<b>363,122</b>	<b>366,675</b>	<b>1.50</b>
<b>2640 - Staff Services</b>									
231,319	222,260	-	-		0112 - Classified Salaries	-	-	-	
109,345	199,015	115,580	118,469	1.00	0113 - Administrators Salaries	116,831	116,831	119,427	1.00
-	-	244,892	327,681	5.47	0114 - Administrative Prof. / Confidential Salaries	286,762	286,762	292,998	5.00
42,794	64,292	38,624	70,840		01XX - Other Salaries	79,905	79,905	268,952	
609,324	779,216	747,271	747,774		02XX - Associated Payroll Costs	815,764	815,764	816,898	
66,572	114,987	147,402	165,372		03XX - Purchased Services	141,030	141,030	141,030	
14,922	18,542	26,137	74,543		04XX - Supplies & Materials	74,543	74,543	74,543	
27,139	35,262	35,709	48,000		06XX - Other Objects	48,000	48,000	48,000	
<b>1,101,414</b>	<b>1,433,574</b>	<b>1,355,615</b>	<b>1,552,679</b>	<b>6.47</b>	<b>Total Function 2640:</b>	<b>1,562,835</b>	<b>1,562,835</b>	<b>1,761,848</b>	<b>6.00</b>
<b>2642 - Recruitment Services</b>									
-	-	-	30,000		01XX - Other Salaries	-	-	-	
-	-	-	6,975		02XX - Associated Payroll Costs	-	-	-	
-	-	2,440	25,335		03XX - Purchased Services	6,000	6,000	6,000	
-	-	-	12,000		04XX - Supplies & Materials	7,800	7,800	7,800	
-	-	<b>2,440</b>	<b>74,310</b>		<b>Total Function 2642:</b>	<b>13,800</b>	<b>13,800</b>	<b>13,800</b>	
<b>2660 - Technology Services</b>									
287,085	334,334	309,211	338,186	7.00	0112 - Classified Salaries	332,980	332,980	339,639	7.00
121,337	112,304	131,786	135,461	1.20	0113 - Administrators Salaries	135,518	135,518	138,466	1.20
-	-	47,350	133,602	2.00	0114 - Administrative Prof. / Confidential Salaries	134,511	134,511	137,435	2.00
28,604	27,781	39,717	79,311		01XX - Other Salaries	69,792	69,792	69,792	
190,015	226,701	239,205	329,430		02XX - Associated Payroll Costs	378,260	378,260	380,028	
248,546	57,640	44,095	34,337		03XX - Purchased Services	27,226	27,226	27,226	
547,255	1,045,077	562,138	581,537		04XX - Supplies & Materials	518,900	518,900	518,900	
403,995	-	74,983	20,000		05XX - Capital Outlay	-	-	-	
-	1,592	1,825	4,050		06XX - Other Objects	4,625	4,625	4,625	
<b>1,826,837</b>	<b>1,805,430</b>	<b>1,450,309</b>	<b>1,655,914</b>	<b>10.20</b>	<b>Total Function 2660:</b>	<b>1,601,812</b>	<b>1,601,812</b>	<b>1,616,111</b>	<b>10.20</b>
<b>2690 - Other Support Services - Central</b>									
-	-	26,172	27,363	0.25	0113 - Administrators Salaries	-	-	-	
-	7,317	3,171	23,845		01XX - Other Salaries	7,516	7,516	7,516	
-	1,453	8,219	14,105		02XX - Associated Payroll Costs	1,884	1,884	1,865	
-	10,087	24,114	24,000		03XX - Purchased Services	11,000	11,000	11,000	
-	5,098	5,940	9,000		04XX - Supplies & Materials	2,500	2,500	2,500	
-	-	-	3,000		06XX - Other Objects	3,000	3,000	3,000	
-	<b>23,954</b>	<b>67,616</b>	<b>101,313</b>	<b>0.25</b>	<b>Total Function 2690:</b>	<b>25,900</b>	<b>25,900</b>	<b>25,881</b>	
<b>38,701,420</b>	<b>42,128,794</b>	<b>43,163,574</b>	<b>46,145,575</b>	<b>393.52</b>	<b>Total Function 2000:</b>	<b>47,660,079</b>	<b>47,660,079</b>	<b>48,490,953</b>	<b>388.25</b>
<b>3000 - Enterprise &amp; Community Service</b>									
<b>3363 - Community Partnership</b>									
14,265	-	5,407	-		01XX - Other Salaries	-	-	-	
4,026	-	1,324	-		02XX - Associated Payroll Costs	-	-	-	
323,519	-	-	-		03XX - Purchased Services	-	-	-	
<b>341,809</b>	<b>-</b>	<b>6,731</b>	<b>-</b>		<b>Total Function 3363:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>3500 - Child Care</b>									
65,828	74,421	72,521	74,495	3.50	0112 - Classified Salaries	69,561	69,561	71,511	2.50
2,858	2,474	4,212	8,411		01XX - Other Salaries	6,479	6,479	6,479	
35,374	40,868	43,520	49,041		02XX - Associated Payroll Costs	54,247	54,247	54,539	
-	-	-	4,689		03XX - Purchased Services	5,251	5,251	5,251	
3,716	5,013	3,224	10,000		04XX - Supplies & Materials	5,000	5,000	5,000	
<b>107,777</b>	<b>122,776</b>	<b>123,476</b>	<b>146,636</b>	<b>3.50</b>	<b>Total Function 3500:</b>	<b>140,538</b>	<b>140,538</b>	<b>142,780</b>	<b>2.50</b>
<b>449,586</b>	<b>122,776</b>	<b>130,208</b>	<b>146,636</b>	<b>3.50</b>	<b>Total Function 3000:</b>	<b>140,538</b>	<b>140,538</b>	<b>142,780</b>	<b>2.50</b>
<b>5100 - Debt Service</b>									
<b>5110 - Long-Term Debt Service</b>									
122,310	122,310	122,310	122,310		0610 - Redemption Of Principal	408,024	408,024	408,024	
<b>122,310</b>	<b>122,310</b>	<b>122,310</b>	<b>122,310</b>		<b>Total Function 5110:</b>	<b>408,024</b>	<b>408,024</b>	<b>408,024</b>	
<b>122,310</b>	<b>122,310</b>	<b>122,310</b>	<b>122,310</b>		<b>Total Function 5100:</b>	<b>408,024</b>	<b>408,024</b>	<b>408,024</b>	

**REYNOLDS SCHOOL DISTRICT  
100 - GENERAL FUND  
REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>5200 - Interfund Transfers</b>									
<b>5200 - Interfund Transfers</b>									
1,512,000	2,104,038	1,785,538	1,319,938		07XX - Interfund Transfers	2,380,288	2,380,288	2,380,288	
<b>1,512,000</b>	<b>2,104,038</b>	<b>1,785,538</b>	<b>1,319,938</b>		<b>Total Function 5200:</b>	<b>2,380,288</b>	<b>2,380,288</b>	<b>2,380,288</b>	
<b>1,512,000</b>	<b>2,104,038</b>	<b>1,785,538</b>	<b>1,319,938</b>		<b>Total Function 5200:</b>	<b>2,380,288</b>	<b>2,380,288</b>	<b>2,380,288</b>	
<b>6000 - Contingency</b>									
<b>6110 - Operating Contingencies</b>									
-	-	-	1,000,000		08XX - Contingencies	1,000,000	1,000,000	1,000,000	
-	-	-	<b>1,000,000</b>		<b>Total Function 6110:</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	
-	-	-	<b>1,000,000</b>		<b>Total Function 6000:</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
12,238,786	8,738,268	8,007,597	4,970,966		09XX - Unappropriated Ending Fund Balance	4,970,966	4,970,966	4,970,966	
<b>12,238,786</b>	<b>8,738,268</b>	<b>8,007,597</b>	<b>4,970,966</b>		<b>Total Function 7000:</b>	<b>4,970,966</b>	<b>4,970,966</b>	<b>4,970,966</b>	
<b>12,238,786</b>	<b>8,738,268</b>	<b>8,007,597</b>	<b>4,970,966</b>		<b>Total Function 7000:</b>	<b>4,970,966</b>	<b>4,970,966</b>	<b>4,970,966</b>	
<b>115,639,243</b>	<b>121,828,107</b>	<b>125,693,358</b>	<b>129,419,327</b>	<b>1,037.85</b>	<b>Total Function - Object :</b>	<b>132,131,413</b>	<b>132,131,413</b>	<b>135,208,319</b>	<b>1,003.89</b>

**REYNOLDS SCHOOL DISTRICT  
SUMMARY OF REVENUES & EXPENDITURES BY OBJECT - FIVE YEARS  
GENERAL FUND**

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Working Budget 2016-17</u>	<u>Adopted Budget 2017-18</u>
<b>1000 Revenue From Local Sources</b>	\$ 22,683,055	\$ 24,413,135	\$ 24,961,742	\$ 25,870,107	\$ 26,167,276
<b>2000 Revenue From Intermediate Sources</b>	\$ 1,493,405	\$ 1,994,101	\$ 2,414,888	\$ 2,275,652	\$ 2,409,700
<b>3000 Revenue From State Sources</b>	\$ 79,805,516	\$ 83,062,262	\$ 89,236,604	\$ 90,870,265	\$ 98,410,564
<b>4000 Revenue from Federal Sources</b>	\$ 107,221	\$ 119,825	\$ 166,858	\$ 115,000	\$ 115,000
<b>5000 Other Sources</b>	\$ 11,550,046	\$ 12,238,786	\$ 8,913,268	\$ 10,288,303	\$ 8,105,779
<b>Total Revenues</b>	\$ 115,639,243	\$ 121,828,109	\$ 125,693,360	\$ 129,419,327	\$ 135,208,319
<b>0100 Salaries</b>	\$ 54,060,731	\$ 58,190,215	\$ 61,254,653	\$ 62,848,092	\$ 60,640,291
<b>0200 Associated Payroll Costs</b>	\$ 27,597,639	\$ 30,069,414	\$ 29,325,551	\$ 30,550,232	\$ 35,680,996
<b>0300 Purchased Services</b>	\$ 13,467,807	\$ 14,232,675	\$ 17,899,093	\$ 20,668,791	\$ 21,920,606
<b>0400 Supplies and Materials</b>	\$ 3,546,665	\$ 5,384,946	\$ 4,178,235	\$ 5,079,925	\$ 4,673,235
<b>0500 Capital Outlay</b>	\$ 1,955,831	\$ 2,230,075	\$ 2,490,474	\$ 2,070,000	\$ 2,625,410
<b>0600 Other Objects</b>	\$ 1,159,785	\$ 878,475	\$ 752,217	\$ 911,384	\$ 1,316,527
<b>0700 Transfers</b>	\$ 1,512,000	\$ 2,104,038	\$ 1,785,538	\$ 1,319,938	\$ 2,380,288
<b>0800 Other Uses</b>	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
<b>Total Expenditures</b>	\$ 103,300,458	\$ 113,089,838	\$ 117,685,761	\$ 124,448,362	\$ 130,237,353
<b>Ending Fund Balance</b>	\$ 12,338,785	\$ 8,738,271	\$ 8,007,599	\$ 4,970,965	\$ 4,970,966
<b>Beginning Fund Balance</b>	\$ 11,550,046	\$ 12,238,786	\$ 8,738,268	\$ 8,288,303	\$ 8,105,779
<b>Change in Fund Balance</b>	\$ 788,739	\$ (3,500,515)	\$ (730,669)	\$ (3,317,338)	\$ (3,134,813)
<b>Ending Fund Balance</b>	\$ 12,338,785	\$ 8,738,271	\$ 8,007,599	\$ 4,970,965	\$ 4,970,966

**REYNOLDS SCHOOL DISTRICT  
BUDGETED POSITIONS & STUDENTS SERVED BY MINOR FUNCTION  
GENERAL FUND**

FUNCTION	DESCRIPTION	CERTIFIED		CLASSIFIED		SUPPORT SERVICES NON-REPRESENTED		ADMINISTRATIVE		NUMBER OF STUDENTS	ADOPTED BUDGET	% OF BUDGET	COST PER STUDENT
		2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18				
1111	Elementary Programs	201.13	190.75	8.59	8.59	-	-	-	-	5,227	\$ 22,038,756	16.30%	\$ 4,216
1121	Middle School Programs	89.50	91.50	-	-	-	-	-	-	2,381	\$ 10,752,875	7.95%	\$ 4,516
1122	Middle School Extracurricular	-	-	-	-	-	-	-	-	2,381	\$ 58,646	0.04%	\$ 25
1131	High School Programs	90.83	85.83	2.00	2.00	-	-	-	-	2,761	\$ 11,521,404	8.52%	\$ 4,173
1132	High School Athletics	-	-	1.00	1.00	-	-	-	-	2,761	\$ 515,699	0.38%	\$ 187
1133	High School Activities	-	-	-	-	-	-	-	-	2,761	\$ 230,772	0.17%	\$ 84
1210	Talented & Gifted Programs	0.50	0.50	-	-	-	-	-	-	618	\$ 97,488	0.07%	\$ 158
	Restrictive Programs for Students												
1220	with Disabilities	17.00	17.00	18.88	18.88	-	-	-	-	213	\$ 4,179,128	3.09%	\$ 19,620
1223	Transition Program	1.00	1.00	4.84	4.84	-	-	-	-	19	\$ 347,347	0.26%	\$ 18,281
1224	Special Education Life Skills	12.00	12.00	23.53	18.06	-	-	-	-	152	\$ 2,308,649	1.71%	\$ 15,188
1225	Out of District Programs	-	-	-	-	-	-	-	-	314	\$ 834,448	0.62%	\$ 2,657
1227	Extended School Year Programs	-	-	-	-	-	-	-	-	4	\$ 17,062	0.01%	\$ 4,266
1229	Functional Living Skills	4.00	5.00	9.69	10.50	-	-	-	-	46	\$ 1,282,676	0.95%	\$ 27,884
1250	Less Restrictive Programs	30.30	29.90	26.41	26.41	-	-	-	-	738	\$ 4,690,125	3.47%	\$ 6,355
1251	Less Restrictive - Charter School	2.70	2.70	-	-	-	-	-	-	122	\$ 282,278	0.21%	\$ 2,314
1271	Remediation	-	-	-	-	-	-	-	-	11,268	\$ 314,680	0.23%	\$ 28
1280	Alternative Education	13.75	13.75	1.60	1.60	-	-	-	-	222	\$ 1,745,316	1.29%	\$ 7,862
1288	Charter Schools	-	-	-	-	-	-	-	-	1,120	\$ 8,915,220	6.59%	\$ 7,960
1291	English Language Learner	71.20	63.70	6.63	6.63	-	-	1.75	1.00	2,896	\$ 7,682,739	5.68%	\$ 2,653
	<b>INSTRUCTION</b>	<b>533.91</b>	<b>513.63</b>	<b>103.17</b>	<b>98.51</b>	<b>-</b>	<b>-</b>	<b>1.75</b>	<b>1.00</b>		<b>\$ 77,815,308</b>	<b>57.55%</b>	
2110	Attendance & Social Work Services	2.50	2.50	-	-	-	-	-	-	10,148	\$ 401,272	0.30%	\$ 40
2115	Student Safety	-	-	16.16	16.16	-	-	-	-	10,148	\$ 1,264,753	0.94%	\$ 125
2120	Guidance Services	24.50	24.50	1.00	1.00	-	-	-	-	10,148	\$ 2,659,481	1.97%	\$ 262
2122	Positive Behavior Supports	-	-	-	-	-	-	-	-	10,148	\$ 57,627	0.04%	\$ 6
2130	Health Services	-	-	3.88	3.06	-	-	-	-	10,148	\$ 147,622	0.11%	\$ 15
2140	Psychological Services	10.30	10.00	-	-	-	-	-	-	11,268	\$ 997,155	0.74%	\$ 88
2150	Speech Pathologist Other Student Treatment	20.00	17.00	1.88	2.40	-	-	-	-	1,092	\$ 2,080,611	1.54%	\$ 1,905
2160	Services Service Direction, Student	3.00	3.00	3.94	3.60	-	-	-	-	275	\$ 602,764	0.45%	\$ 2,192
2190	Support Services	-	-	5.42	5.42	-	-	3.00	3.00	11,268	\$ 1,078,213	0.80%	\$ 96
2211	Teaching and Learning	-	-	-	-	1.00	1.00	3.50	3.50	10,148	\$ 1,254,932	0.93%	\$ 124
2220	Educational Media Services	4.50	4.50	9.19	9.19	-	-	-	-	10,148	\$ 1,062,697	0.79%	\$ 105
2230	Assessment & Testing	0.50	0.50	1.00	1.00	-	-	1.00	1.00	10,148	\$ 300,481	0.22%	\$ 30
2240	Instructional Staff Development	-	-	-	-	-	-	-	-	10,148	\$ 235,572	0.17%	\$ 23
2310	Board of Education	-	-	-	-	0.50	0.50	-	-	11,268	\$ 332,886	0.25%	\$ 30
2321	Office of the Superintendent	-	-	-	-	0.50	0.50	1.00	1.00	11,268	\$ 565,283	0.42%	\$ 50
2410	Building Administration	-	-	65.72	65.72	-	-	28.00	28.00	10,148	\$ 9,188,820	6.80%	\$ 905
2520	Fiscal Services	-	-	6.20	6.20	3.00	2.75	1.20	1.20	11,268	\$ 1,436,973	1.06%	\$ 128
2528	Risk Management	-	-	-	-	-	-	-	-	10,148	\$ 50,000	0.04%	\$ 5
2541	Facilities Direction	-	-	1.50	1.50	1.00	1.15	0.57	0.57	10,148	\$ 655,789	0.49%	\$ 65
2542	Facilities Upkeep	-	-	53.00	53.00	-	1.10	-	-	10,148	\$ 5,192,867	3.84%	\$ 512
2543	Grounds Services	-	-	4.00	4.00	-	-	-	-	10,148	\$ 634,561	0.47%	\$ 63
2544	Maintenance Services	-	-	-	-	-	-	-	-	10,148	\$ 505,000	0.37%	\$ 50
2545	Building Fixed Costs	-	-	-	-	-	-	-	-	10,148	\$ 2,879,343	2.13%	\$ 284
2546	Safety Program	-	-	-	-	1.00	-	-	-	11,268	\$ 84,000	0.06%	\$ 7
2550	Student Transportation Transportation - Special	-	-	72.52	74.07	1.00	1.00	1.52	1.52	6,100	\$ 9,816,448	7.26%	\$ 1,609
2558	Education	-	-	10.94	10.94	-	-	-	-	1,801	\$ 790,426	0.58%	\$ 439
2573	Distribution Services	-	-	1.00	1.00	-	-	-	-	11,268	\$ 80,749	0.06%	\$ 7
2574	Print Services	-	-	1.50	1.50	-	-	-	-	11,268	\$ 165,091	0.12%	\$ 15
2620	Grant/Development Services	-	-	-	-	-	-	1.00	1.00	11,268	\$ 185,222	0.14%	\$ 16
2630	Communications	-	-	0.50	0.50	-	-	1.00	1.00	11,268	\$ 366,675	0.27%	\$ 33
2640	Staff Services	-	-	-	-	5.47	5.00	1.00	1.00	11,268	\$ 1,761,848	1.30%	\$ 156
2642	Recruitment Services	-	-	-	-	-	-	-	-	11,268	\$ 13,800	0.01%	\$ 1
2660	Technology Services	-	-	7.00	7.00	2.00	2.00	1.20	1.20	11,268	\$ 1,616,111	1.20%	\$ 143
2690	Other Support Services - Central	-	-	-	-	-	-	0.25	-	11,268	\$ 25,881	0.02%	\$ 2
	<b>SUPPORT SERVICES</b>	<b>65.30</b>	<b>62.00</b>	<b>266.33</b>	<b>267.26</b>	<b>15.47</b>	<b>15.00</b>	<b>44.24</b>	<b>43.99</b>		<b>\$ 48,490,953</b>	<b>35.86%</b>	

**REYNOLDS SCHOOL DISTRICT  
 BUDGETED POSITIONS & STUDENTS SERVED BY MINOR FUNCTION  
 GENERAL FUND**

FUNCTION	DESCRIPTION	CERTIFIED		CLASSIFIED		SUPPORT SERVICES NON-REPRESENTED		ADMINISTRATIVE		NUMBER OF STUDENTS	ADOPTED BUDGET	% OF BUDGET	COST PER STUDENT
		2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18				
3500	Child Care	-	-	3.50	2.50	-	-	-	-	10,148	\$ 142,780	0.11%	\$ 14
<b>ENTERPRISE AND COMMUNITY SERVICES</b>		-	-	<b>3.50</b>	<b>2.50</b>	-	-	-	-		<b>\$ 142,780</b>	<b>0.11%</b>	
5110	Long-Term Debt Service	-	-	-	-	-	-	-	-	11,268	\$ 408,024	0.30%	\$ 36
5200	Transfer of Funds	-	-	-	-	-	-	-	-	11,268	\$ 2,380,288	1.76%	\$ 211
6110	Operating Contingencies Unappropriated Ending Fund	-	-	-	-	-	-	-	-	11,268	\$ 1,000,000	0.74%	\$ 89
7000	Balance	-	-	-	-	-	-	-	-	11,268	\$ 4,970,966	3.68%	\$ 441
<b>FUND TOTAL</b>		<b>599.21</b>	<b>575.63</b>	<b>373.00</b>	<b>368.27</b>	<b>15.47</b>	<b>15.00</b>	<b>45.99</b>	<b>44.99</b>		<b>\$ 135,208,319</b>	<b>100.00%</b>	

**REYNOLDS SCHOOL DISTRICT  
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION - GENERAL FUND  
LAST TEN FISCAL YEARS**

	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
<b>Instruction:</b>										
Primary K-5	199.34	199.63	195.92	200.42	187.24	177.50	178.73	114.10	104.00	142.40
Intermediate program 4-5								55.80	54.50	73.95
Middle/Junior high programs	91.50	88.50	93.00	90.50	94.71	88.00	87.26	84.96	77.50	112.69
High school programs	87.83	90.99	99.83	98.83	96.51	91.50	92.49	89.21	82.20	106.81
High school programs extracurricular	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Programs for the talented and gifted	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.70	2.50	2.50
Restrictive programs for student with disabilities	35.88	35.14	38.16	38.94	35.47	32.19	72.56	109.54	103.95	117.95
Transition programs	5.84	5.84	9.19	10.13	11.71	13.25				
Life skills	30.06	36.34	28.63	30.97	38.36	40.19				
Functional living skills	15.50	13.56	8.89	9.50	8.50	4.25				
Less restrictive programs for students with disabilities	56.31	57.12	57.84	50.86	42.09	38.80	98.85	76.95	85.94	91.74
Less restrictive charter schools	2.70	2.70	4.10	4.20	3.60	3.60				
Student & family services										
Alternative Education	15.35	15.85	18.60	18.60	17.75	2.00	6.00	6.00	6.00	4.00
Reynolds learning academy west						21.12	12.20	12.00	11.00	11.00
English second language programs	71.33	78.08	77.68	68.21	53.12	45.13	45.12	49.75	52.89	62.89
<b>Total Instruction</b>	<b>613.14</b>	<b>625.24</b>	<b>633.34</b>	<b>622.66</b>	<b>590.56</b>	<b>559.03</b>	<b>594.71</b>	<b>601.01</b>	<b>581.48</b>	<b>726.93</b>
<b>Support services</b>										
Attendance and social work services	2.50	2.50	2.50	2.50	2.50	3.00	1.00	1.00	0.50	1.60
Student Safety	16.16	16.16	15.84	15.09	15.20	12.64	14.50	13.89	14.06	15.06
Guidance services	25.50	25.50	27.10	27.00	27.90	27.00	31.00	27.50	28.15	33.90
Health services	3.06	3.25	1.63	0.00	1.90	1.00		2.00		
Psychological services	10.00	11.00	9.30	9.30	9.29	9.30	3.00	3.00	3.00	6.80
Speech pathology and audiology services	19.40	21.88	18.48	18.38	17.97	16.10	16.81	18.65	18.90	13.90
Other student treatment services	6.60	6.94	8.14	8.14	7.93	8.88	6.60	7.02		
Service Direction - Student Support Services	8.42	8.55	7.75	8.75	8.31	8.31	2.60	7.10	6.95	6.85
Director of instruction								3.00	2.00	5.50
Teaching and Learning	4.50	4.50	4.75	4.75	4.50	4.50	4.50			
Educational media services	13.69	13.75	14.25	14.19	14.18	13.59	13.11	11.30	12.22	24.87
Assessment & Testing	2.50	1.50	5.00	5.50	3.00	1.00		2.00		
Board of education services	0.50	0.50	0.50	0.50	0.50					
Executive administration services									3.19	
Office of the Superintendent	1.50	1.50	1.50	1.50	1.50	2.00	2.00	2.00		3.19
Building Administration	93.72	94.70	97.42	96.23	89.08	83.62	80.04	76.57	78.40	81.40
Direction of Business Services								4.50	2.50	2.50
Fiscal services	10.15	11.40	11.20	10.70	10.40	10.69	9.86	5.00	4.00	6.00
Operation and maintenance of plant services				12.20	10.20	11.00	11.00	11.00	11.00	11.00
Grounds maintenance	4.00	4.00	5.00	5.00	5.00	4.50	4.50	4.00	4.00	5.00
Building fixed costs						45.00	45.00	45.00	46.00	54.00
Facilities Direction	3.22	3.07	3.95							
Custodial Services				43.25	46.00					
Transportation	76.58	80.65	73.37	86.12	83.55	85.50	90.50	90.50	90.50	91.78
Transportation - Special Education	10.94	12.15	12.28	0.28	0.28	0.71	0.71	0.71		
Distributive services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Print, publish, duplication services	1.50	1.50	1.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00
Grant/Development	1.00	1.00	1.00	1.00						
Cummunication	1.50	1.50	1.50	1.50	1.50	1.00	1.00	1.00		1.17
Staff services	6.00	6.50	7.90	6.90	6.50	6.00	6.00	5.00	5.00	6.00
Technology services	10.20	10.20	9.45	9.70	8.20	9.00	11.83	9.83	8.13	8.63
Facilities Upkeep	54.10	53.00	53.00							
Safety Program		1.00	1.00							
Other Support Services - Central		0.25								
<b>Total Support Services</b>	<b>388.246</b>	<b>399.44</b>	<b>396.31</b>	<b>390.98</b>	<b>377.89</b>	<b>366.34</b>	<b>357.56</b>	<b>353.57</b>	<b>340.5</b>	<b>381.15</b>
<b>Community services</b>										
Community services										2.81
Custody and care of children services	2.50	2.50	3.00	2.00	2.00	2.00	2.00			4.50
<b>Total Community Services</b>	<b>2.50</b>	<b>2.50</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7.31</b>
<b>Total FTE</b>	<b>1003.886</b>	<b>1027.179</b>	<b>1032.65</b>	<b>1015.64</b>	<b>970.45</b>	<b>927.37</b>	<b>954.27</b>	<b>954.58</b>	<b>921.98</b>	<b>1115.39</b>

Source: Reynolds School District Adopted Budget

FTE: Full Time Equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.



**REYNOLDS SCHOOL DISTRICT  
2017-18 ADOPTED BUDGET  
GENERAL FUND 2-YEAR ANALYSIS**

Adopted Budget 2017-18 Function - Description	Working		Adopted		Difference		Comments
	Amount	FTE	Amount	FTE	Amount	FTE	
<b>100 - General Fund</b>	<b>129,419,327</b>	<b>1,037.846</b>	<b>135,208,319</b>	<b>1,003.886</b>	<b>5,788,992</b>	<b>(33.960)</b>	3.688 FTE Cuts are Roaving Substitutes Removed from the FTE Listing
1111 - Primary Programs K-5	21,613,851	210.719	22,038,756	199.344	424,905	(11.375)	Cuts - 10 Elementary Licensed and Removal of Roaving Sub FTE
1121 - Middle School Programs	10,326,364	89.500	10,752,875	91.500	426,511	2.000	Staffing for Enrollment at Reynolds Middle
1122 - Middle School Extra-Curricular	53,928		58,646		4,718		
1131 - High School Programs	11,427,522	93.830	11,521,404	87.830	93,882	(6.000)	Cuts by Local Admin and Removal of Roaving Sub FTE
1132 - High School Athletics	504,993	1.000	515,699	1.000	10,706		
1133 - High School Activities	202,251		230,772		28,521		
1210 - Talented & Gifted	93,696	0.500	97,488	0.500	3,792		
1220 - Restrictive Programs	3,563,611	35.876	4,179,128	35.876	615,517		
1223 - Transition Program	323,736	5.844	347,347	5.844	23,611		
1224 - Life Skills	2,505,429	35.533	2,308,649	30.064	(196,780)	(5.469)	Cuts - Change to Service Model
1225 - Out of District Programs	1,395,119		834,448		(560,671)		
1227 - Extended School Year	13,016		17,062		4,046		
1229 - Functional Living Skills	869,985	13.688	1,282,676	15.500	412,691	1.812	Addition of an FLS Classroom for Student Need
1250 - Less Restrictive Programs	4,392,025	56.707	4,690,125	56.307	298,100	(0.400)	Cuts - Change to Service Model
1251 - Less Restrictive - Charter School	288,508	2.700	282,278	2.700	(6,230)		
1270 - Educationally Disadvantaged							
1271 - Remediation	319,000		314,680		(4,320)		
1280 - Alternative Ed	1,658,002	15.350	1,745,316	15.350	87,314		
1288 - Charter School	8,417,187		8,915,220		498,033		Adjust Pass-Through for Projected 17-18 Enrollment
1291 - English Language Learners Instruction	7,745,679	79.575	7,682,739	71.325	(62,940)	(8.250)	Cuts - Change to Service Model & Unfilled Director Vacancy
2110 - Attendance / Social Work	428,127	2.500	401,272	2.500	(26,855)		
2115 - Student Safety	1,251,968	16.156	1,264,753	16.156	12,785		
2120 - Guidance Services	2,551,361	25.500	2,659,481	25.500	108,120		
2122 - Positive Behavior Supports	95,939		57,627		(38,312)		
2130 - Health Services	199,628	3.875	147,622	3.063	(52,006)	(0.812)	Staffing Changes Follow Student Need
2140 - Psychological Services	1,019,066	10.300	997,155	10.000	(21,911)	(0.300)	Cuts - Change to Service Model
2150 - Speech Pathologist	2,126,871	21.875	2,080,611	19.400	(46,260)	(2.475)	Cuts - Change to Service Model
2160 - Oth Stdnt Treatment	555,673	6.938	602,764	6.600	47,091	(0.338)	Changes to Classified Staff Hours
2190 - Service Direction	933,999	9.233	1,078,213	8.420	144,214	(0.813)	Removal of Classified Roaving Sub FTE
2210 - Improvement of Instructional Services							
2211 - Teaching & Learning	1,291,316	4.500	1,254,932	4.500	(36,384)		
2220 - Educational Media Services	1,075,552	13.688	1,062,697	13.688	(12,855)		
2230 - Assessment & Testing	230,258	2.500	300,481	2.500	70,223		
2240 - Instructional Staff Development	180,114		235,572		55,458		
2310 - Board Of Education	351,589	0.500	332,886	0.500	(18,703)		
2321 - Office Of The Superintendent	500,661	1.500	565,283	1.500	64,622		
2410 - Building Administration	8,745,803	94.598	9,188,820	93.723	443,017	(0.875)	Removal of Classified Roaving Sub FTE
2520 - Fiscal Services	1,354,148	10.400	1,436,973	10.150	82,825	(0.250)	Cuts - Unfilled Vacancy
2528 - Risk Management			50,000		50,000		
2541 - Facilities Direction	637,207	3.220	655,789	3.220	18,582		
2542 - Facilities Upkeep	4,815,628	53.100	5,192,867	54.100	377,239	1.000	Adjustment in FTE from Safety to Facilities
2543 - Grounds Maintenance	589,959	4.000	634,561	4.000	44,602		
2544 - Maintenance Services	530,933		505,000		(25,933)		
2545 - Building Fixed Costs	2,789,275		2,879,343		90,068		
2546 - Safety Program	147,439	1.000	84,000		(63,439)	(1.000)	Adjustment in FTE from Safety to Facilities
2550 - Transportation	8,759,148	75.032	9,816,448	76.583	1,057,300	1.551	Carry Forward Capital Lot Paving & FTE Adj to Route Times for New Bus Schedules
2558 - Transportation - Special Ed	813,731	10.942	790,426	10.943	(23,305)	0.001	Adjustment to Route Times for Modified Bus Schedules
2559 - Other Stdnt Transport							
2573 - Distribution Services	81,423	1.000	80,749	1.000	(674)		
2574 - Print Services	173,331	1.500	165,091	1.500	(8,240)		
2620 - Grant/Development	165,138	1.000	185,222	1.000	20,084		
2630 - Communications	366,073	1.500	366,675	1.500	602		
2640 - Staff Services	1,552,679	6.469	1,761,848	6.000	209,169	(0.469)	Cuts - Unfilled Vacancy
2642 - Recruitment Services	74,310		13,800		(60,510)		

**REYNOLDS SCHOOL DISTRICT  
2017-18 ADOPTED BUDGET  
GENERAL FUND 2-YEAR ANALYSIS**

Adopted Budget 2017-18 Function - Description	Working		Adopted		Difference		Comments
	Amount	FTE	Amount	FTE	Amount	FTE	
2660 - Technology Services	1,655,914	10.200	1,616,111	10.200	(39,803)		Cuts - Unfilled Director Vacancy
2690 - Other Support Services - Central	101,313	0.250	25,881		(75,432)	(0.250)	
3363 - Community Partnership							
3500 - Child Care	146,636	3.501	142,780	2.501	(3,856)	(1.000)	FTE Reverts Back to 15-16 Levels at RLA West
5110 - Long-Term Debt Service	122,310		408,024		285,714		Begin Repayment for QZAB Capital Facility Improvements
5200 - Transfer Of Funds	1,319,938		2,380,288		1,060,350		Debt Service Cost increase on 2010 Bonds & \$338K Seismic Grant Match
6110 - Operating Contingencies	1,000,000		1,000,000				Proposed to Remain at 16-17 Level
7000 - Unappropriated Ending Fund Bal	4,970,966		4,970,966				Proposed to Remain at 16-17 Level

Note: Minor difference are due to rounding.

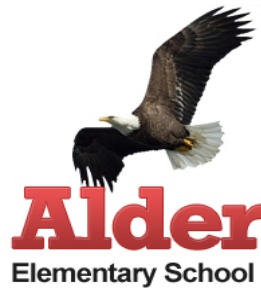
**REYNOLDS SCHOOL DISTRICT  
2017-18 ADOPTED BUDGET  
VARIANCE ANALYSIS BY OBJECT GENERAL FUND**

Adopted Budget 2017-18 Object - Description	Working Budget		Adopted Budget		Variance		Comments
	Amount	FTE	Amount	FTE	Amount	FTE	
<b>100 - General Fund</b>							
0111 - Licensed Salaries	40,207,251	596.000	38,516,066	573.000	(1,691,185)	(23.000)	10.375 Elementary, 3 Secondary, 7.5 ELD, 2.7 Student Services
0112 - Classified Salaries	12,354,550	374.000	11,479,472	368.000	(875,078)	(6.000)	Child Care & Student Services Life Skills & Functional LS Adjustments
0113 - Administrators Salaries	5,164,649	46.000	5,169,523	45.000	4,874	(1.000)	Unfilled Equity/ELD Director Vacancy
0114 - Administrative Prof. / Confidential Salaries	1,038,069	15.000	1,030,817	15.000	(7,252)	0.000	Unfilled HR Vacancy
0115 - JROTC Salaries	240,382	3.000	225,151	3.000	(15,231)	0.000	
01XX - Other Salaries	3,843,191	3.688	4,219,262	0.000	376,071	(3.688)	Classified Vacation Pay Contract Clause Sunsets June 2016. Funding for 5 Licensed and 5 Classified Sub Positions - Removing FTE allocation
02XX - Associated Payroll Costs	30,550,231	0.000	35,680,996	0.000	5,130,765	0.000	Significant Increase in District PERS Employer Rate. PERS Bond repayment increases annually. Furlough savings.
03XX - Purchased Services	20,668,791	0.000	21,920,606	0.000	1,251,815	0.000	Contract subs for needs beyond roving sub coverage. FLS contract budget increases. Reduction in annual E-Rate offset for phone system. Adjust pass through to Charters for enrollment projections.
04XX - Supplies & Materials	5,079,926	0.000	4,673,235	0.000	(406,691)	0.000	Budget reduction in supplies and final high school Math Adoption & Early Elementary Reading Curriculum.
05XX - Supplies & Materials	2,070,000	0.000	2,625,410	0.000	555,410	0.000	Bus replacement cycle - 70% Transportation Grant Reimbursed.
06XX - Other Objects	911,384	0.000	1,316,527	0.000	405,143	0.000	Begin repayment for QZAB Facility Improvements.
07XX - Interfund Transfers	1,319,938	0.000	2,380,288	0.000	1,060,350	0.000	
08XX - Contingencies	5,970,966	0.000	5,970,966	0.000	-	0.000	
09XX - Contingencies	0						
<b>Total</b>	<b>129,419,328</b>	<b>1,037.688</b>	<b>135,208,319</b>	<b>1,004.000</b>	<b>5,788,991</b>	<b>(33.688)</b>	

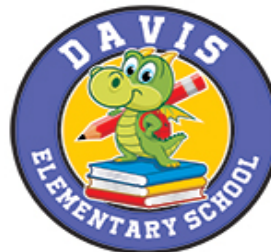
Note: Minor differences are due to rounding.

**REYNOLDS SCHOOL DISTRICT  
ADOPTED BUDGET BY SCHOOL AND AREA  
GENERAL FUND**

School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>Alder Elementary</b> 17200 SE Alder Street Portland, OR 97233  Principal: Michael Clutter Assistant Principal: Holly Starkey	General Classroom	20.000	20.000	0.781	0.781				2,021,620	50.22%
	EA Kinder								6,275	0.16%
	Library/Media			0.750	0.750				37,032	0.92%
	Music	0.330	0.330						27,192	0.68%
	Arts Tax	0.920	0.920						76,271	1.89%
	PE/Wellness	0.830	0.830						95,177	2.36%
	Dream School					1.000	1.000		153,810	3.82%
	ELL Program	5.000	4.000						427,326	10.62%
	Student Services - Non Sped	1.000	1.000	0.750	0.750				120,816	3.00%
	Special Education	3.500	3.500	2.313	2.313				449,618	11.17%
	Office of the Principal			3.344	3.344	1.000	1.000		359,419	8.93%
	Maintenance & Facilities			2.000	2.000				239,163	5.94%
	Transportation								11,763	0.29%
	<b>Total Alder Elementary</b>		<b>31.580</b>	<b>30.580</b>	<b>9.938</b>	<b>9.938</b>	<b>2.000</b>	<b>2.000</b>	<b>501</b>	<b>4,025,482</b>



School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>Davis Elementary</b> 19501 NE Davis Street Portland, OR 97230  Principal: Ashley Furlong	General Classroom	18.000	17.000	0.781	0.781				1,925,731	50.72%
	EA Kinder								6,275	0.17%
	Library/Media			0.750	0.750				41,792	1.10%
	Music	0.500	0.500						43,972	1.16%
	PE/Wellness	0.500	0.500						57,533	1.52%
	ELL Program	4.000	3.000						335,499	8.84%
	Student Services - Non Sped	1.000	1.000	0.750	0.750				150,616	3.97%
	Special Education	4.500	4.500	6.375	3.894				669,922	17.64%
	Office of the Principal			3.188	3.188	1.000	1.000		330,764	8.71%
	Maintenance & Facilities			2.000	2.000				232,601	6.13%
	Transportation								2,335	0.06%
<b>Total Davis Elementary</b>		<b>28.500</b>	<b>26.500</b>	<b>13.844</b>	<b>11.363</b>	<b>1.000</b>	<b>1.000</b>	<b>464</b>	<b>3,797,040</b>	<b>100.00%</b>



**REYNOLDS SCHOOL DISTRICT  
ADOPTED BUDGET BY SCHOOL AND AREA  
GENERAL FUND**

School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>Fairview Elementary</b> 255 Main Street Fairview, OR 97024  Principal: Jonathan Steinhoff	General Classroom	15.000	15.000	0.781	0.781				1,700,560	51.15%
	EA Kinder								6,275	0.19%
	Library/Media			0.750	0.750				36,757	1.11%
	Music	0.500	0.500						44,158	1.33%
	PE/Wellness	0.500	0.500						57,533	1.73%
	ELL Program	2.000	2.000						206,505	6.21%
	Student Services - Non Sped	1.000	1.000	0.750	0.750				164,534	4.95%
	Special Education	3.400	3.400	2.313	2.313				503,878	15.16%
	Office of the Principal			3.313	3.313	1.000	1.000		351,741	10.58%
	Maintenance & Facilities			2.000	2.000				250,372	7.53%
	Transportation								2,375	0.07%
	<b>Total Fairview Elementary</b>		<b>22.400</b>	<b>22.400</b>	<b>9.906</b>	<b>9.906</b>	<b>1.000</b>	<b>1.000</b>	<b>384</b>	<b>3,324,688</b>



**Fairview**  
Elementary School

School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>Four Corners Elementary</b> 14513 SE Stark Street Portland, OR 97233  Principal: Terri Pitts	General Classroom	-	-	-	-				5,098	0.28%
	Music	0.200	0.200						17,506	0.98%
	PE/Wellness	0.170	0.170						19,891	1.11%
	ELL Program	-	0.200						18,097	1.01%
	Student Services - Non Sped	-	-	0.250	0.250				8,445	0.47%
	Special Education	5.500	5.500	4.907	4.907				1,582,867	88.28%
	Office of the Principal								590	0.03%
	Maintenance & Facilities			1.000	1.000				140,612	7.84%
<b>Total Four Corners Elementary</b>		<b>5.870</b>	<b>6.070</b>	<b>6.157</b>	<b>6.157</b>	<b>-</b>	<b>-</b>	<b>113</b>	<b>1,793,106</b>	<b>100.00%</b>



**REYNOLDS SCHOOL DISTRICT  
ADOPTED BUDGET BY SCHOOL AND AREA  
GENERAL FUND**

School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>Glenfair Elementary</b> 15300 NE Glisan Street Portland, OR 97230  Principal: Lisa McDonald Assistant Principal: John Dixon	General Classroom	23.000	22.000	0.781	0.781				2,369,782	52.67%
	EA Kinder								6,275	0.14%
	Library/Media			0.750	0.750				34,158	0.76%
	Music	0.330	0.330						39,826	0.89%
	Arts Tax	0.920	0.920						104,922	2.33%
	PE/Wellness	0.963	1.025						102,555	2.28%
	ELL Program	4.000	3.000						368,394	8.19%
	Student Services - Non Sped	1.000	1.000	1.125	1.125				172,264	3.83%
	Special Education	3.000	2.600	0.750	0.750				446,698	9.93%
	Office of the Principal			3.750	3.750	2.000	2.000		584,097	12.98%
	Maintenance & Facilities			2.000	2.000				258,415	5.74%
	Transportation								12,047	0.27%
	<b>Total Glenfair Elementary</b>		<b>33.213</b>	<b>30.875</b>	<b>9.156</b>	<b>9.156</b>	<b>2.000</b>	<b>2.000</b>	<b>563</b>	<b>4,499,433</b>



School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>Hartley Elementary</b> 701 NE 185th Place Portland, OR 97230  Principal: Stephanie Murdock	General Classroom	22.500	17.500	0.781	0.781				2,016,945	56.64%
	EA Kinder								6,275	0.18%
	Library/Media			0.750	0.750				32,927	0.92%
	Music	0.500	0.500						57,442	1.61%
	PE/Wellness	0.500	0.500						61,935	1.74%
	ELL Program	3.500	3.300						381,463	10.71%
	Student Services - Non Sped	1.000	1.000						110,400	3.10%
	Special Education	2.300	2.300	0.750	0.750				283,473	7.96%
	Office of the Principal			3.375	3.375	1.000	1.000		366,488	10.29%
	Maintenance & Facilities			2.000	2.000				241,580	6.78%
	Transportation								2,300	0.06%
	<b>Total Hartley Elementary</b>		<b>30.300</b>	<b>25.100</b>	<b>7.656</b>	<b>7.656</b>	<b>1.000</b>	<b>1.000</b>	<b>472</b>	<b>3,561,228</b>



**REYNOLDS SCHOOL DISTRICT  
ADOPTED BUDGET BY SCHOOL AND AREA  
GENERAL FUND**

School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget	
		16-17	17-18	16-17	17-18	16-17	17-18				
<b>Salish Ponds Elementary</b> 1210 NE 201st Avenue Fairview, OR 97024  Principal: Henry Ramirez	General Classroom	19.000	18.000	0.781	0.781				2,192,280	52.69%	
	EA Kinder								6,275	0.15%	
	Library/Media			0.750	0.750				41,259	0.99%	
	Music	0.500	0.500						42,598	1.02%	
	PE/Wellness	0.963	1.025						112,564	2.71%	
	ELL Program	3.000	2.000						267,090	6.42%	
	Student Services - Non Sped	1.000	1.000	1.625	1.625				197,018	4.74%	
	Special Education	4.600	4.400	3.875	3.875				676,238	16.25%	
	Office of the Principal			3.496	3.496	1.000	1.000		384,637	9.24%	
	Maintenance & Facilities			2.000	2.000				238,780	5.74%	
	Transportation								2,135	0.05%	
	<b>Total Salish Elementary</b>		<b>29.063</b>	<b>26.925</b>	<b>12.528</b>	<b>12.528</b>	<b>1.000</b>	<b>1.000</b>	<b>460</b>	<b>4,160,874</b>	<b>100.00%</b>



School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>Margaret Scott Elementary</b> 14700 NE Sacramento Street Portland, OR 97230  Principal: Debra Nicolai	General Classroom	18.000	18.000	0.781	0.781				1,884,417	57.00%
	EA Kinder								6,275	0.19%
	Library/Media			0.750	0.750				39,228	1.19%
	Music	0.330	0.330						27,954	0.85%
	Arts Tax	0.920	0.920						76,512	2.31%
	PE/Wellness	0.500	0.500						61,935	1.87%
	ELL Program	3.000	2.000						219,518	6.64%
	Student Services - Non Sped	1.000	1.000	0.750	0.750				115,818	3.50%
	Special Education	2.500	1.500	0.750	0.750				240,344	7.27%
	Office of the Principal			3.250	3.250	1.000	1.000		365,362	11.05%
	Maintenance & Facilities			2.000	2.000				266,272	8.05%
	Transportation								2,210	0.07%
	<b>Total Scott Elementary</b>		<b>26.250</b>	<b>24.250</b>	<b>8.281</b>	<b>8.281</b>	<b>1.000</b>	<b>1.000</b>	<b>471</b>	<b>3,305,845</b>



**Margaret Scott**  
Elementary School

**REYNOLDS SCHOOL DISTRICT  
ADOPTED BUDGET BY SCHOOL AND AREA  
GENERAL FUND**

School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>Sweetbriar Elementary</b> 501 Sweetbriar Lane Troutdale, OR 97060  Principal: Marie Marianiello	General Classroom	16.000	15.000	0.781	0.781				1,670,254	48.75%
	EA Kinder								6,275	0.18%
	Library/Media			0.750	0.750				37,581	1.10%
	Music	0.500	0.500						54,700	1.60%
	PE/Wellness	0.500	0.500						61,732	1.80%
	ELL Program	1.375	1.375						168,399	4.92%
	Student Services - Non Sped	1.000	1.000	-	-				113,746	3.32%
	Special Education	4.000	4.200	5.438	3.875				686,132	20.03%
	Office of the Principal			3.375	3.375	1.000	1.000		363,528	10.61%
	Maintenance & Facilities			2.000	2.000				261,697	7.64%
	Transportation								2,130	0.06%
	<b>Total Sweetbriar Elementary</b>	<b>23.375</b>	<b>22.575</b>	<b>12.344</b>	<b>10.782</b>	<b>1.000</b>	<b>1.000</b>	<b>412</b>	<b>3,426,174</b>	<b>100.00%</b>



School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>Troutdale Elementary</b> 645 SE Harlow Avenue Troutdale, OR 97060  Principal: Dr. Edward Krankowski	General Classroom	17.000	16.000	0.781	0.781				1,872,838	54.57%
	EA Kinder								6,275	0.18%
	Library/Media			0.750	0.750				40,977	1.19%
	Music	0.500	0.500						42,289	1.23%
	PE/Wellness	0.500	0.500						61,732	1.80%
	ELL Program	1.375	1.375						164,711	4.80%
	Student Services - Non Sped	1.000	1.000	-	-				114,191	3.33%
	Special Education	4.400	3.400	3.875	3.875				522,804	15.23%
	Office of the Principal			3.313	3.313	1.000	1.000		374,593	10.91%
	Maintenance & Facilities			2.000	2.000				229,391	6.68%
	Transportation								2,130	0.06%
	<b>Total Troutdale Elementary</b>	<b>24.775</b>	<b>22.775</b>	<b>10.719</b>	<b>10.719</b>	<b>1.000</b>	<b>1.000</b>	<b>432</b>	<b>3,431,931</b>	<b>100.00%</b>



**Troutdale**  
Elementary School

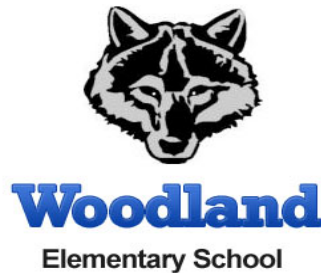


**REYNOLDS SCHOOL DISTRICT  
ADOPTED BUDGET BY SCHOOL AND AREA  
GENERAL FUND**

School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>Wilkes Elementary</b> 17020 NE Wilkes Road Portland, OR 97230  Principal: Sarah Shields	General Classroom	18.000	17.000	0.781	0.781				1,829,078	57.06%
	EA Kinder								6,275	0.20%
	Library/Media			0.750	0.750				42,509	1.33%
	Music	0.330	0.330						27,217	0.85%
	Arts Tax	0.920	0.920						74,457	2.32%
	PE/Wellness	0.500	0.500						51,723	1.61%
	ELL Program	3.500	2.500						296,414	9.25%
	Student Services - Non Sped	1.000	1.000						94,492	2.95%
	Special Education	2.000	1.400	0.750	0.750				185,257	5.78%
	Office of the Principal			3.563	3.563	1.000	1.000		354,227	11.05%
	Maintenance & Facilities			2.000	2.000				238,724	7.45%
	Transportation								5,064	0.16%
	<b>Total Wilkes Elementary</b>		<b>26.250</b>	<b>23.650</b>	<b>7.844</b>	<b>7.844</b>	<b>1.000</b>	<b>1.000</b>	<b>457</b>	<b>3,205,437</b>



School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget	
		16-17	17-18	16-17	17-18	16-17	17-18				
<b>Woodland Elementary</b> 21607 NE Glisan Street Fairview, OR 97024  Principal: Rob Robinson	General Classroom	18.000	18.000	0.781	0.781				2,121,201	48.48%	
	EA Kinder								6,275	0.14%	
	Library/Media			0.750	0.750				42,763	0.98%	
	Music	0.500	0.500						54,700	1.25%	
	PE/Wellness	0.500	0.500						61,732	1.41%	
	ELL Program	4.000	3.000						362,806	8.29%	
	Student Services - Non Sped	1.000	1.000	0.750	0.750				159,376	3.64%	
	Special Education	5.800	5.600	8.688	6.313				936,737	21.41%	
	Office of the Principal			3.375	3.375	1.000	1.000		354,342	8.10%	
	Maintenance & Facilities			2.000	2.000				273,228	6.24%	
	Transportation								2,250	0.05%	
	<b>Total Woodland Elementary</b>		<b>29.800</b>	<b>28.600</b>	<b>16.344</b>	<b>13.969</b>	<b>1.000</b>	<b>1.000</b>	<b>498</b>	<b>4,375,410</b>	<b>100.00%</b>



**REYNOLDS SCHOOL DISTRICT  
ADOPTED BUDGET BY SCHOOL AND AREA  
GENERAL FUND**

School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>H B Lee Middle</b>										
1121 NE 172nd Avenue Portland, OR 97230	General Classroom	26.500	26.500						\$ 2,925,982	45.26%
	Music	1.500	1.500						\$ 175,510	2.71%
	Library/Media	1.000	1.000						\$ 114,567	1.77%
Principal: Danelle Heikkila	PE/Wellness	2.000	2.000						\$ 243,347	3.76%
Assistant Principal: Kristen England	Athletics								\$ 28,989	0.45%
Assistant Principal: Paz Ramos	ELL Program	4.000	3.500						\$ 315,243	4.88%
	Outdoor School								\$ 18,704	0.29%
	Student Services - Non Sped	2.000	2.000						\$ 203,515	3.15%
	Special Education	6.500	6.700	5.469	5.469				\$ 982,577	15.20%
	Office of the Principal			5.938	5.938	3.000	3.000		\$ 884,637	13.68%
	Maintenance & Facilities			4.000	4.000				\$ 424,819	6.57%
	Operations			2.750	2.750				\$ 143,752	2.22%
	Transportation								\$ 3,660	0.06%
	<b>Total HB Lee Middle</b>	<b>43.500</b>	<b>43.200</b>	<b>18.157</b>	<b>18.157</b>	<b>3.000</b>	<b>3.000</b>	<b>791</b>	<b>6,465,302</b>	<b>100.00%</b>



School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>Reynolds Middle</b>										
1200 NE 201st Avenue Fairview, OR 97024	General Classroom	29.000	32.000						\$ 3,576,146	45.14%
	Music	1.670	1.670						\$ 204,900	2.59%
	Library/Media	1.000	1.000						\$ 118,051	1.49%
Principal: Stacy Talus	PE/Wellness	3.000	3.000						\$ 353,641	4.46%
Assistant Principal: Adam Swientek	Athletics								\$ 18,116	0.23%
Assistant Principal: Vacant	ELL Program	3.000	4.000	0.625	0.625				\$ 455,036	5.74%
	Outdoor School								\$ 17,948	0.23%
	Student Services - Non Sped	2.000	2.000						\$ 182,003	2.30%
	Special Education	9.600	9.400	8.688	7.875				\$ 1,373,889	17.34%
	Office of the Principal			6.531	6.531	3.000	3.000		\$ 903,092	11.40%
	Maintenance & Facilities			5.000	5.000				\$ 573,693	7.24%
	Operations			2.813	2.813				\$ 142,269	1.80%
	Transportation								\$ 3,630	0.05%
	<b>Total Reynolds Middle</b>	<b>49.270</b>	<b>53.070</b>	<b>23.657</b>	<b>22.844</b>	<b>3.000</b>	<b>3.000</b>	<b>983</b>	<b>7,922,414</b>	<b>100.00%</b>



**REYNOLDS SCHOOL DISTRICT  
ADOPTED BUDGET BY SCHOOL AND AREA  
GENERAL FUND**

School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			

<b>Walt Morey Middle</b>										
2801 SW Lucas Avenue Troutdale, OR 97060	General Classroom	22.263	21.130						\$ 2,488,236	46.40%
	Music	1.500	1.500						\$ 162,571	3.03%
	Library/Media	1.000	1.000						\$ 122,967	2.29%
Principal: Tanya Pruett	PE/Wellness	2.067	2.200						\$ 263,520	4.91%
Assistant Principal: Valorie Spearman	Athletics								\$ 20,241	0.38%
	ELL Program	1.700	1.700						\$ 145,952	2.72%
	Outdoor School								\$ 14,610	0.27%
	Student Services - Non Sped	1.500	1.500						\$ 170,185	3.17%
	Special Education	5.500	5.500	4.688	4.688				\$ 855,280	15.95%
	Office of the Principal			4.914	4.914	2.000	2.000		\$ 606,799	11.32%
	Maintenance & Facilities			3.000	3.000				\$ 372,907	6.95%
	Operations			1.656	1.656				\$ 135,396	2.52%
	Transportation								\$ 3,600	0.07%
	<b>Total Walt Morey Middle</b>	<b>35.530</b>	<b>34.530</b>	<b>14.258</b>	<b>14.258</b>	<b>2.000</b>	<b>2.000</b>	<b>607</b>	<b>5,362,264</b>	<b>100.00%</b>



School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			

<b>Edgefield Campus</b>										
2126 SW Halsey Street Troutdale, OR 97060	Special Education	2.800	2.800	7.344	8.157				\$ 704,853	86.62%
	Maintenance & Facilities								\$ 61,106	7.51%
	Operations			0.938	0.938				\$ 47,804	5.87%
	<b>Total Edgefield Campus</b>	<b>2.800</b>	<b>2.800</b>	<b>8.282</b>	<b>9.094</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>813,763</b>	<b>100.00%</b>



**REYNOLDS SCHOOL DISTRICT  
ADOPTED BUDGET BY SCHOOL AND AREA  
GENERAL FUND**

School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>Reynolds High</b>										
1698 SW Cherry Park Road Troutdale, OR 97060	General Classroom	1.340	1.340	2.000	2.000			\$ 687,781	3.55%	
	Activites							\$ 238,117	1.23%	
	Art	3.000	3.000					\$ 386,763	2.00%	
Principal: Wade Bakley	Athletic Trainer							\$ 23,000	0.12%	
Assistant Principal: Khandice Love	Athletics			1.000	1.000			\$ 582,491	3.01%	
Assistant Principal: John Olsen	Arts and Communication							\$ 22,012	0.11%	
Assistant Principal: Mike Anderson	AVID	1.670	1.670					\$ 209,166	1.08%	
Assistant Principal: Terry Schloth	Credit Recovery							\$ 67,819	0.35%	
Assistant Principal: Gerado Ibarra Elola	Drama	0.830	0.830					\$ 91,794	0.47%	
	ELL Program	5.500	5.000	1.000	1.000			\$ 515,951	2.66%	
	Graduation							\$ 44,753	0.23%	
	Health Education	1.000	1.000					\$ 122,573	0.63%	
	JROTC	3.000	3.000					\$ 331,851	1.71%	
	Language Arts	15.340	10.340					\$ 1,312,132	6.78%	
	Leadership	2.000	2.000					\$ 251,334	1.30%	
	Library							\$ 1,500	0.01%	
	Library/Media	1.000	1.000	0.938	0.938			\$ 171,747	0.89%	
	Mathematics	14.330	14.330					\$ 1,556,539	8.04%	
	Music	2.830	2.830					\$ 346,469	1.79%	
	PE/Wellness	7.000	7.000					\$ 758,682	3.92%	
	Project Lead the Way							\$ 5,500	0.03%	
	Science	13.000	13.000					\$ 1,469,358	7.59%	
	Senior Inquiry							\$ 1,500	0.01%	
	Social Studies	13.000	13.000					\$ 1,439,508	7.43%	
	Technology	1.000	1.000					\$ 93,630	0.48%	
	Voc - Ed Auto Technology	0.830	0.830					\$ 73,014	0.38%	
	Voc - Ed G1 Metals	1.000	1.000					\$ 122,567	0.63%	
	Voc - Ed G2 Woods	1.000	1.000					\$ 120,567	0.62%	
	Voc - Ed G2 Early Child Hood	2.000	2.000	0.501	0.501			\$ 262,941	1.36%	
	Voc - Ed Graphics	0.660	0.660					\$ 73,293	0.38%	
	Voc - Industrial/Engineering	0.330	0.330					\$ 32,752	0.17%	
	Voc-Ed Culinary	1.000	1.000					\$ 100,520	0.52%	
	World Languages	4.670	4.670					\$ 544,908	2.81%	
	Student Services - Non Sped	7.500	8.000	2.625	1.813			\$ 981,952	5.07%	
	Special Education	18.000	19.000	12.188	13.813			\$ 2,792,544	14.42%	
	Office of the Principal			9.000	9.000	6.000	6.000	\$ 1,879,172	9.70%	
	Maintenance & Facilities			8.000	8.000			\$ 1,044,891	5.40%	
	Operations			7.000	7.000			\$ 513,465	2.65%	
	Transportation							\$ 89,010	0.46%	
	<b>Total Reynolds High</b>	<b>122.830</b>	<b>118.830</b>	<b>44.251</b>	<b>45.063</b>	<b>6.000</b>	<b>6.000</b>	<b>2,539</b>	<b>19,363,566</b>	<b>100.00%</b>



**REYNOLDS SCHOOL DISTRICT  
ADOPTED BUDGET BY SCHOOL AND AREA  
GENERAL FUND**

School	Area	Certified		Classified		Administrators		Number of Students	Adopted Budget	% of Budget
		16-17	17-18	16-17	17-18	16-17	17-18			
<b>Reynolds Learning Academy</b>										
20234 NE Halsey Street Fairview, OR 97024	General Classroom	13.750	13.750	1.600	1.600				\$ 1,743,017	53.11%
	Athletics								\$ 13,906	0.42%
	ELL Program	0.250	0.250						\$ 28,518	0.87%
Principal: Aaron Ferguson	Student Services - Non Sped	2.000	2.000						\$ 189,715	5.78%
	Special Education	3.600	3.600	1.625	1.625				\$ 668,774	20.38%
	Community Services			3.000	2.000				\$ 112,669	3.43%
	Graduation								\$ 7,500	0.23%
	Office of the Principal			2.000	2.000	1.000	1.000		\$ 330,613	10.07%
	Maintenance & Facilities			1.000	1.000				\$ 112,879	3.44%
	Operations			1.000	1.000				\$ 45,994	1.40%
	Transportation								\$ 28,341	0.86%
	<b>Total RLA West</b>	<b>19.600</b>	<b>19.600</b>	<b>10.225</b>	<b>9.225</b>	<b>1.000</b>	<b>1.000</b>	<b>222</b>	<b>3,281,926</b>	<b>100.00%</b>



# Federal Programs



*Reynolds Middle School teacher and student*

**2017-2018**

## **Federal Programs Funds 201-246**

Accounts for revenues and expenditures of grants that are restricted for specific educational projects. Principal revenue source are federal grants.

*A great place for learning.*

[www.reynolds.k12.or.us/schools/](http://www.reynolds.k12.or.us/schools/)

## REYNOLDS SCHOOL DISTRICT FEDERAL PROGRAM FUND DESCRIPTIONS

### **Title IA Fund 201 & 202**

Accounts for revenues and expenditures which support students living in poverty to achieve academic standards in reading, writing and math.

### **Comprehensive Achievement Plan 203**

Accounts for revenues and expenditures dedicated toward planning for program improvement that all Focus and Priority Schools are required to develop and implement. (Funding no longer received from this award but remains for history purposes.)

### **School Improvement Grants Fund 204 & 205**

Accounts for revenues and expenditures which increase academic achievement for schools in improvement sanctions under No Child Left Behind (NCLB).

### **Title IIA – Teacher Quality Fund 206 & 207**

Accounts for revenues and expenditures supporting professional development so staff may increase academic achievement for students.

### **Title III – English Language Acquisition Fund 208 & 209**

Accounts for revenues and expenditures to increase academic skills for students identified as Limited English Proficient.

### **SIG Grant Fund 210**

Accounts for revenues and expenditures to support school improvement activities at Glenfair Elementary. Funding through Oregon Department of Education.

### **Title IV-B – 21<sup>st</sup> Century Schools Fund 212 & 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. (Funding no longer received from this award but remains for history purposes.)

### **IDEA Enhancement Fund 217**

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

### **IDEA – Part B Fund 218 & 219**

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

### **IDEA Pre-School Grants Fund 220**

Accounts for revenues and expenditures to provide early intervening services for children with disabilities.

### **Extended Assessment Fund 221**

Accounts for revenues and expenditures to provide teacher training on the extended assessment.

### **School Based Mental Health Program Fund 222**

Accounts for revenues and expenditures to support school's emergency response to violent activity at school. Partnering also with Multnomah County, this program provides mental health support to students and staff. (Funding no longer received from this award but remains for history purposes.)

### **MHCC – Early Head Start Fund 229**

Accounts for revenues and expenditures to support RLA Teen Parent Day Care Center. To be used for facility improvements, staff training requirements, curriculum purchase and



## **REYNOLDS SCHOOL DISTRICT FEDERAL PROGRAM FUND DESCRIPTIONS**

furniture replacement. Additionally, a separate reimbursement contract will be specifically dedicated to redesign and improve the outdoor playground space dedicated to the Teen Parent Day Care Center. Funding source through the Department of Health and Human Services for Early Head Start Partnership through MHCC. (Funding no longer received from this award but remains for history purposes.)

and behavioral data to monitor and adjust classroom instruction.

### **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.

### **McKinney-Vento Fund 233**

Accounts for revenues and expenditures to help build school to shelter academic connections for students at Family Homeless Shelter. Works with teachers to provide tutoring, homework help, parent communication, and wrap-around service.

### **SIG Cohort Fund 234 & 235**

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

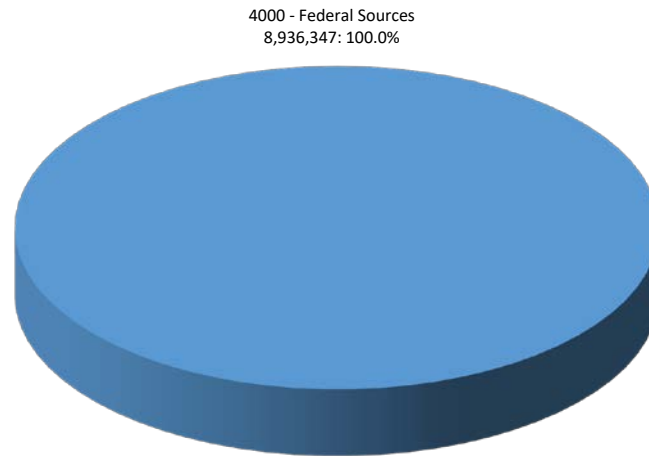
### **SLP-NOVA Cohort V-2015 Fund 241 & 242**

(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

**REYNOLDS SCHOOL DISTRICT  
201-246 - FEDERAL PROGRAMS FUND SUMMARY  
RESOURCES BY SOURCE**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
8,684,847	8,258,960	8,777,030	8,581,421	4000 - Federal Sources	8,851,980	8,851,980	8,936,347
-	-	-	-	5400 - Beginning Fund Balance	-	-	-
<b>8,684,847</b>	<b>8,258,960</b>	<b>8,777,030</b>	<b>8,581,421</b>	<b>Total Object :</b>	<b>8,851,980</b>	<b>8,851,980</b>	<b>8,936,347</b>

Note: Accounted for using the modified accrual method of accounting.

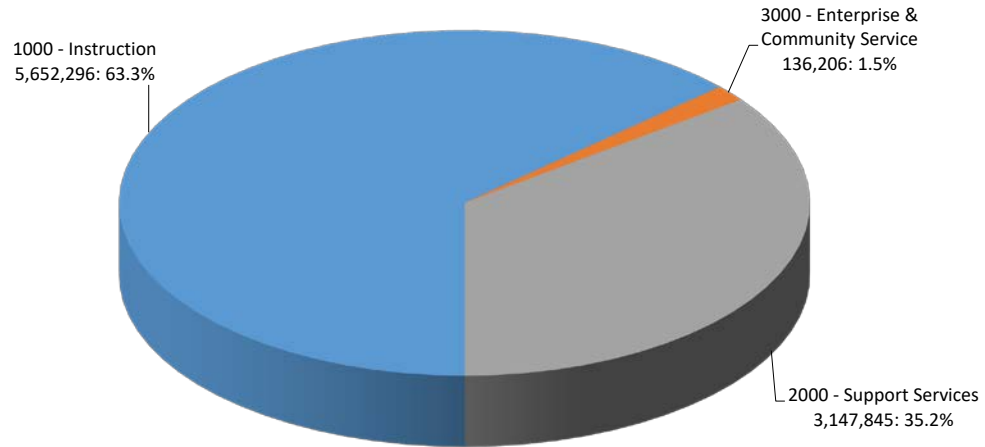
**REYNOLDS SCHOOL DISTRICT  
201-246 - FEDERAL PROGRAMS FUND  
RESOURCES BY SOURCE**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
<b><u>201+202 - Title I</u></b>							
4,917,433	5,571,850	5,466,184	4,891,533	4580 - Restrct Fed Rev Thru State	4,429,686	4,429,686	4,514,053
<b>4,917,433</b>	<b>5,571,850</b>	<b>5,466,184</b>	<b>4,891,533</b>	<b>Total Fund 201+202:</b>	<b>4,429,686</b>	<b>4,429,686</b>	<b>4,514,053</b>
<b><u>203 - Comprehensive Achievement Plan (CAP)</u></b>							
27,161	32,839	-	-	4580 - Restrct Fed Rev Thru State	-	-	-
<b>27,161</b>	<b>32,839</b>	<b>-</b>	<b>-</b>	<b>Total Fund 203:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>204+205 - School Improvement Fund</u></b>							
247,620	219,888	174,727	173,674	4580 - Restrct Fed Rev Thru State	128,644	128,644	128,644
<b>247,620</b>	<b>219,888</b>	<b>174,727</b>	<b>173,674</b>	<b>Total Fund 204+205:</b>	<b>128,644</b>	<b>128,644</b>	<b>128,644</b>
<b><u>206+207 - Title IIA</u></b>							
324,244	174,560	309,337	353,052	4580 - Restrct Fed Rev Thru State	588,001	588,001	588,001
<b>324,244</b>	<b>174,560</b>	<b>309,337</b>	<b>353,052</b>	<b>Total Fund 206+207:</b>	<b>588,001</b>	<b>588,001</b>	<b>588,001</b>
<b><u>208+209 - Title III</u></b>							
383,424	291,307	227,599	471,736	4580 - Restrct Fed Rev Thru State	710,109	710,109	710,109
<b>383,424</b>	<b>291,307</b>	<b>227,599</b>	<b>471,736</b>	<b>Total Fund 208+209:</b>	<b>710,109</b>	<b>710,109</b>	<b>710,109</b>
<b><u>210 - SIG Cohort 5</u></b>							
-	-	-	-	4580 - Restrct Fed Rev Thru State	562,843	562,843	562,843
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total Fund 210:</b>	<b>562,843</b>	<b>562,843</b>	<b>562,843</b>
<b><u>212+213 - Title IV B 21st Century</u></b>							
254,194	-	-	-	4580 - Restrct Fed Rev Thru State	-	-	-
<b>254,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total Fund 212+213:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>214 - Title VII</u></b>							
3,089	1,030	4,490	9,373	4580 - Restrct Fed Rev Thru State	9,206	9,206	9,206
-	-	(0)	-	5400 - Beginning Fund Balance	-	-	-
<b>3,089</b>	<b>1,030</b>	<b>4,490</b>	<b>9,373</b>	<b>Total Fund 214:</b>	<b>9,206</b>	<b>9,206</b>	<b>9,206</b>
<b><u>215+216 - Perkins</u></b>							
121,492	60,647	-	-	4580 - Restrct Fed Rev Thru State	-	-	-
<b>121,492</b>	<b>60,647</b>	<b>-</b>	<b>-</b>	<b>Total Fund 215+216:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>217 - IDEA Enhancement</u></b>							
12,731	12,731	12,731	12,357	4580 - Restrct Fed Rev Thru State	11,206	11,206	11,206
<b>12,731</b>	<b>12,731</b>	<b>12,731</b>	<b>12,357</b>	<b>Total Fund 217:</b>	<b>11,206</b>	<b>11,206</b>	<b>11,206</b>
<b><u>218+219 - IDEA B</u></b>							
2,370,809	1,782,931	2,165,353	1,839,471	4580 - Restrct Fed Rev Thru State	1,510,157	1,510,157	1,510,157
<b>2,370,809</b>	<b>1,782,931</b>	<b>2,165,353</b>	<b>1,839,471</b>	<b>Total Fund 218+219:</b>	<b>1,510,157</b>	<b>1,510,157</b>	<b>1,510,157</b>
<b><u>220 - IDEA Pre-School</u></b>							
5,963	1,699	25,955	28,990	4580 - Restrct Fed Rev Thru State	7,482	7,482	7,482
<b>5,963</b>	<b>1,699</b>	<b>25,955</b>	<b>28,990</b>	<b>Total Fund 220:</b>	<b>7,482</b>	<b>7,482</b>	<b>7,482</b>
<b><u>221 - IDEA Extended Assessment</u></b>							
3,600	3,600	3,600	392	4580 - Restrct Fed Rev Thru State	3,600	3,600	3,600
<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>392</b>	<b>Total Fund 221:</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>
<b><u>222 - School Based Mental Health Program</u></b>							
-	80,111	-	-	4300 - Restricted from Fed	-	-	-
<b>-</b>	<b>80,111</b>	<b>-</b>	<b>-</b>	<b>Total Fund 222:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>229 - MHCC - Early Head Start</u></b>							
-	-	-	127,099	4700 - Federal Thru Other Intermediate	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>127,099</b>	<b>Total Fund 229:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>230 - SPR&amp;I</u></b>							
6,088	6,196	7,320	5,164	4580 - Restrct Fed Rev Thru State	8,199	8,199	8,199
<b>6,088</b>	<b>6,196</b>	<b>7,320</b>	<b>5,164</b>	<b>Total Fund 230:</b>	<b>8,199</b>	<b>8,199</b>	<b>8,199</b>

**REYNOLDS SCHOOL DISTRICT  
201-246 - FEDERAL PROGRAMS FUND  
RESOURCES BY SOURCE**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
<b><u>233 - Mckinney Vento</u></b>							
-	-	33,787	47,664	4580 - Restrct Fed Rev Thru State	57,000	57,000	57,000
-	-	<b>33,787</b>	<b>47,664</b>		<b>Total Fund 233:</b>	<b>57,000</b>	<b>57,000</b>
<b><u>234 - SIG Cohort</u></b>							
-	-	334,518	616,854	4580 - Restrct Fed Rev Thru State	616,854	616,854	616,854
-	-	<b>334,518</b>	<b>616,854</b>		<b>Total Fund 234:</b>	<b>616,854</b>	<b>616,854</b>
<b><u>235 - SIG Cohort 16-17</u></b>							
-	-	-	-	4580 - Restrct Fed Rev Thru State	208,993	208,993	208,993
-	-	-	-		<b>Total Fund 235:</b>	<b>208,993</b>	<b>208,993</b>
<b><u>241 - SLP-NOVA Cohort V-2015</u></b>							
-	5,971	4,029	-	4580 - Restrct Fed Rev Thru State	-	-	-
-	<b>5,971</b>	<b>4,029</b>	-		<b>Total Fund 241:</b>	-	-
<b><u>242 - SLP-NOVA Mentor</u></b>							
-	-	400	-	4580 - Restrct Fed Rev Thru State	-	-	-
-	-	<b>400</b>	-		<b>Total Fund 242:</b>	-	-
<b><u>246 - EBISS</u></b>							
7,000	13,600	7,000	4,062	4580 - Restrct Fed Rev Thru State	-	-	-
<b>7,000</b>	<b>13,600</b>	<b>7,000</b>	<b>4,062</b>		<b>Total Fund 246:</b>	-	-
<b>8,684,847</b>	<b>8,258,960</b>	<b>8,777,030</b>	<b>8,581,421</b>		<b>Total Fund - Object :</b>	<b>8,851,980</b>	<b>8,936,347</b>

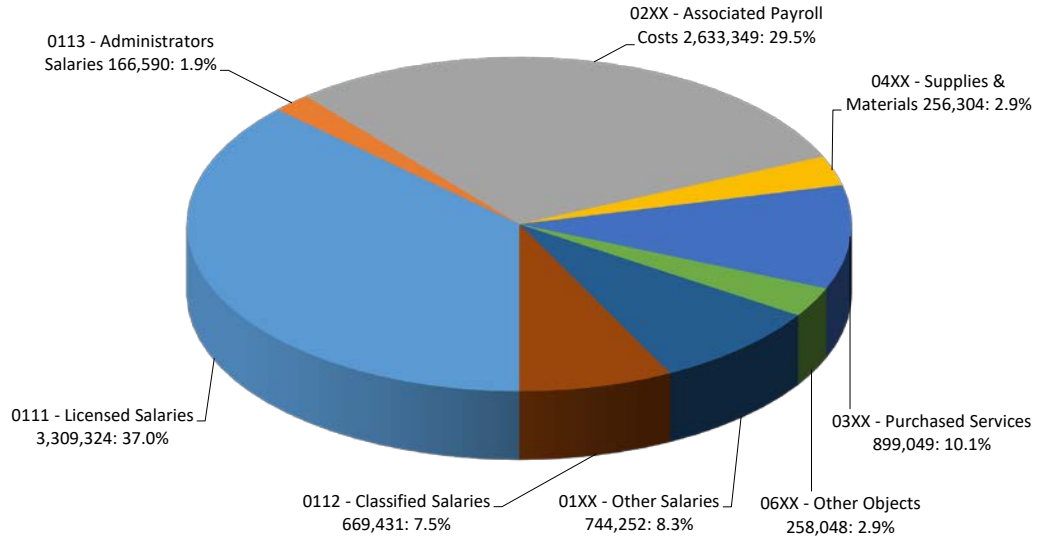
**REYNOLDS SCHOOL DISTRICT  
201-246 FEDERAL PROGRAMS FUND SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
5,678,377	5,406,433	5,593,939	4,972,771	55.25	1000 - Instruction	5,569,193	5,569,193	5,652,296	54.66
2,929,546	2,792,710	3,098,855	3,353,480	24.23	2000 - Support Services	3,144,337	3,144,337	3,147,845	19.83
76,924	59,817	84,236	255,170		3000 - Enterprise & Community Service	138,450	138,450	136,206	
-	-	-	-		7000 - Unappropriated Ending Fund Balance	-	-	-	
<b>8,684,847</b>	<b>8,258,960</b>	<b>8,777,030</b>	<b>8,581,421</b>	<b>79.48</b>	<b>Total Function :</b>	<b>8,851,980</b>	<b>8,851,980</b>	<b>8,936,347</b>	<b>74.49</b>

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT  
201-246 - FEDERAL PROGRAMS FUND SUMMARY  
REQUIREMENTS BY MAJOR OBJECT**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
2,423,941	2,780,011	3,225,505	3,347,532	51.65	0111 - Licensed Salaries	3,217,901	3,217,901	3,309,324	48.25
464,511	625,797	727,184	660,454	26.33	0112 - Classified Salaries	652,265	652,265	669,431	24.74
50,344	53,876	148,214	162,015	1.50	0113 - Administrators Salaries	162,969	162,969	166,590	1.50
1,218,351	945,525	769,736	648,674		01XX - Other Salaries	752,502	752,502	744,252	
1,757,885	2,056,007	2,204,763	2,244,250		02XX - Associated Payroll Costs	2,614,718	2,614,718	2,633,349	
1,539,197	786,461	1,147,788	870,101		03XX - Purchased Services	900,158	900,158	899,049	
891,824	663,396	236,768	293,535		04XX - Supplies & Materials	293,419	293,419	256,304	
338,793	347,887	317,072	354,860		06XX - Other Objects	258,048	258,048	258,048	
-	-	-	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>8,684,847</b>	<b>8,258,960</b>	<b>8,777,030</b>	<b>8,581,421</b>	<b>79.48</b>	<b>Total Object :</b>	<b>8,851,980</b>	<b>8,851,980</b>	<b>8,936,347</b>	<b>74.49</b>

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT**  
**201-246 - FEDERAL PROGRAMS FUND**  
**REQUIREMENTS**

**201+202 - Title I**  
**Total Fund: \$4,514,053**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1272 - Title IA/D</b>									
1,609,842	1,778,963	2,017,279	1,958,185	31.25	0111 - Licensed Salaries	2,064,977	2,064,977	2,123,649	31.25
36,190	58,162	54,700	59,377	3.25	0112 - Classified Salaries	110,247	110,247	113,453	4.87
201,970	188,090	75,737	21,430		01XX - Other Salaries	22,260	22,260	22,260	
827,006	972,478	966,297	969,790		02XX - Associated Payroll Costs	1,246,474	1,246,474	1,259,407	
175,772	182,158	210,131	189,657		03XX - Purchased Services	58,370	58,370	58,370	
637,405	348,448	126,506	36,000		04XX - Supplies & Materials	22,348	22,348	22,348	
1,149	50	-	-		06XX - Other Objects	-	-	-	
<b>3,489,334</b>	<b>3,528,350</b>	<b>3,450,651</b>	<b>3,234,439</b>	<b>34.50</b>	<b>Total Function 1272:</b>	<b>3,524,676</b>	<b>3,524,676</b>	<b>3,599,487</b>	<b>36.13</b>
<b>3,489,334</b>	<b>3,528,350</b>	<b>3,450,651</b>	<b>3,234,439</b>	<b>34.50</b>	<b>Total Function 1000:</b>	<b>3,524,676</b>	<b>3,524,676</b>	<b>3,599,487</b>	<b>36.13</b>
<b>2000 - Support Services</b>									
<b>2110 - Attendance / Social Work</b>									
33,953	35,253	35,677	36,543	0.50	0111 - Licensed Salaries	34,579	34,579	35,561	0.50
-	-	275	300		01XX - Other Salaries	300	300	300	
17,037	20,686	20,438	17,144		02XX - Associated Payroll Costs	20,134	20,134	20,368	
-	-	22,141	1,500		03XX - Purchased Services	1,440	1,440	1,440	
<b>50,990</b>	<b>55,939</b>	<b>78,531</b>	<b>55,487</b>	<b>0.50</b>	<b>Total Function 2110:</b>	<b>56,453</b>	<b>56,453</b>	<b>57,669</b>	<b>0.50</b>
<b>2210 - Improvement of Instructional Services</b>									
374,607	634,434	666,041	703,235	10.00	0111 - Licensed Salaries	220,271	220,271	226,526	3.00
-	-	-	-	1.00	0112 - Classified Salaries	-	-	-	
12,775	33,263	93,952	18,186		01XX - Other Salaries	18,018	18,018	18,018	
202,559	339,324	337,489	318,778		02XX - Associated Payroll Costs	125,010	125,010	126,331	
-	-	23,558	50,000		03XX - Purchased Services	25,006	25,006	25,006	
270	14,924	37,005	2,500		04XX - Supplies & Materials	-	-	-	
<b>590,211</b>	<b>1,021,943</b>	<b>1,158,045</b>	<b>1,092,699</b>	<b>11.00</b>	<b>Total Function 2210:</b>	<b>388,305</b>	<b>388,305</b>	<b>395,881</b>	<b>3.00</b>
<b>2240 - Instructional Staff Development</b>									
176,926	280,200	132,594	25,000		01XX - Other Salaries	22,711	22,711	22,711	
37,075	64,926	27,802	5,816		02XX - Associated Payroll Costs	5,566	5,566	5,496	
141,973	160,665	175,146	61,000		03XX - Purchased Services	29,850	29,850	30,084	
21,568	13,110	1,639	12,000		04XX - Supplies & Materials	1,910	1,910	1,910	
12,924	-	-	-		06XX - Other Objects	350	350	350	
<b>390,467</b>	<b>518,901</b>	<b>337,181</b>	<b>103,816</b>		<b>Total Function 2240:</b>	<b>60,387</b>	<b>60,387</b>	<b>60,551</b>	
<b>2490 - Oth Sch Admn Supp Svcs</b>									
34,954	37,156	45,864	47,008	1.33	0112 - Classified Salaries	57,700	57,700	58,854	1.33
50,344	53,876	54,459	56,936	0.50	0113 - Administrators Salaries	57,271	57,271	58,543	0.50
2,146	1,050	3,506	3,600		01XX - Other Salaries	3,414	3,414	3,414	
40,696	50,064	52,766	42,385		02XX - Associated Payroll Costs	74,156	74,156	74,542	
-	-	13	1,875		03XX - Purchased Services	-	-	-	
-	-	1,171	-		04XX - Supplies & Materials	1,589	1,589	1,589	
191,601	246,017	201,620	200,074		06XX - Other Objects	161,160	161,160	161,160	
<b>319,741</b>	<b>388,163</b>	<b>359,398</b>	<b>351,878</b>	<b>1.83</b>	<b>Total Function 2490:</b>	<b>355,290</b>	<b>355,290</b>	<b>358,102</b>	<b>1.83</b>
<b>1,351,410</b>	<b>1,984,946</b>	<b>1,933,156</b>	<b>1,603,880</b>	<b>13.33</b>	<b>Total Function 2000:</b>	<b>860,435</b>	<b>860,435</b>	<b>872,203</b>	<b>5.33</b>
<b>3000 - Enterprise &amp; Community Service</b>									
<b>3390 - Oth Community Services</b>									
9,515	11,138	3,938	6,203		01XX - Other Salaries	4,158	4,158	4,158	
2,515	3,221	844	1,441		02XX - Associated Payroll Costs	1,019	1,019	1,007	
7,941	2,254	47,614	610		03XX - Purchased Services	17,974	17,974	15,774	
56,719	41,942	28,982	44,960		04XX - Supplies & Materials	21,424	21,424	21,424	
-	-	1,000	-		06XX - Other Objects	-	-	-	
<b>76,689</b>	<b>58,555</b>	<b>82,377</b>	<b>53,214</b>		<b>Total Function 3390:</b>	<b>44,575</b>	<b>44,575</b>	<b>42,363</b>	
<b>76,689</b>	<b>58,555</b>	<b>82,377</b>	<b>53,214</b>		<b>Total Function 3000:</b>	<b>44,575</b>	<b>44,575</b>	<b>42,363</b>	
<b>4,917,433</b>	<b>5,571,850</b>	<b>5,466,184</b>	<b>4,891,533</b>	<b>47.83</b>	<b>Total Fund 201+202:</b>	<b>4,429,686</b>	<b>4,429,686</b>	<b>4,514,053</b>	<b>41.46</b>

**REYNOLDS SCHOOL DISTRICT  
201-246 - FEDERAL PROGRAMS FUND  
REQUIREMENTS**

**203 - Comprehensive Achievement Plan (CAP)**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1272 - Title IA/D</b>									
-	16,494	-	-		04XX - Supplies & Materials	-	-	-	
-	<b>16,494</b>	-	-		<b>Total Function 1272:</b>	-	-	-	
-	<b>16,494</b>	-	-		<b>Total Function 1000:</b>	-	-	-	
<b>2000 - Support Services</b>									
<b>2240 - Instructional Staff Development</b>									
8,626	1,544	-	-		01XX - Other Salaries	-	-	-	
1,944	424	-	-		02XX - Associated Payroll Costs	-	-	-	
15,506	-	-	-		03XX - Purchased Services	-	-	-	
-	13,066	-	-		04XX - Supplies & Materials	-	-	-	
1,085	1,312	-	-		06XX - Other Objects	-	-	-	
<b>27,161</b>	<b>16,345</b>	-	-		<b>Total Function 2240:</b>	-	-	-	
<b>27,161</b>	<b>16,345</b>	-	-		<b>Total Function 2000:</b>	-	-	-	
<b>27,161</b>	<b>32,839</b>	-	-		<b>Total Fund 203:</b>	-	-	-	

**204+205 - School Improvement Fund**

Total Fund: \$128,644

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1272 - Title IA/D</b>									
-	-	15,460	-		0111 - Licensed Salaries	-	-	-	
-	-	1,378	-		0112 - Classified Salaries	-	-	-	
18,676	11,501	14,107	-		01XX - Other Salaries	-	-	-	
4,037	2,647	8,570	-		02XX - Associated Payroll Costs	-	-	-	
66,536	48,478	87,466	96,930		03XX - Purchased Services	32,849	32,849	32,849	
47,505	56,407	3,509	500		04XX - Supplies & Materials	18,625	18,625	18,651	
<b>136,755</b>	<b>119,034</b>	<b>130,490</b>	<b>97,430</b>		<b>Total Function 1272:</b>	<b>51,474</b>	<b>51,474</b>	<b>51,500</b>	
<b>136,755</b>	<b>119,034</b>	<b>130,490</b>	<b>97,430</b>		<b>Total Function 1000:</b>	<b>51,474</b>	<b>51,474</b>	<b>51,500</b>	
<b>2000 - Support Services</b>									
<b>2210 - Improvement of Instructional Services</b>									
24,523	30,173	2,407	6,000		01XX - Other Salaries	2,072	2,072	2,072	
6,177	6,097	507	1,395		02XX - Associated Payroll Costs	507	507	501	
4,818	1,551	1,197	-		03XX - Purchased Services	17,360	17,360	17,360	
-	14,553	-	500		04XX - Supplies & Materials	-	-	-	
<b>35,518</b>	<b>52,375</b>	<b>4,110</b>	<b>7,895</b>		<b>Total Function 2210:</b>	<b>19,939</b>	<b>19,939</b>	<b>19,933</b>	
<b>2240 - Instructional Staff Development</b>									
28,644	17,176	7,965	-		01XX - Other Salaries	6,307	6,307	6,307	
7,180	4,073	1,500	-		02XX - Associated Payroll Costs	1,545	1,545	1,525	
39,483	21,305	30,325	61,500		03XX - Purchased Services	49,379	49,379	49,379	
-	4,743	277	2,000		04XX - Supplies & Materials	-	-	-	
<b>75,307</b>	<b>47,297</b>	<b>40,067</b>	<b>63,500</b>		<b>Total Function 2240:</b>	<b>57,231</b>	<b>57,231</b>	<b>57,211</b>	
<b>110,825</b>	<b>99,671</b>	<b>44,177</b>	<b>71,395</b>		<b>Total Function 2000:</b>	<b>77,170</b>	<b>77,170</b>	<b>77,144</b>	
<b>3000 - Enterprise &amp; Community Service</b>									
<b>3390 - Oth Community Services</b>									
-	183	-	1,500		01XX - Other Salaries	-	-	-	
-	51	-	349		02XX - Associated Payroll Costs	-	-	-	
40	948	60	3,000		04XX - Supplies & Materials	-	-	-	
<b>40</b>	<b>1,183</b>	<b>60</b>	<b>4,849</b>		<b>Total Function 3390:</b>	-	-	-	
<b>40</b>	<b>1,183</b>	<b>60</b>	<b>4,849</b>		<b>Total Function 3000:</b>	-	-	-	
<b>247,620</b>	<b>219,888</b>	<b>174,727</b>	<b>173,674</b>		<b>Total Fund 204+205:</b>	<b>128,644</b>	<b>128,644</b>	<b>128,644</b>	



**REYNOLDS SCHOOL DISTRICT**  
**201-246 - FEDERAL PROGRAMS FUND**  
**REQUIREMENTS**

**206+207 - Title IIA**  
**Total Fund: \$588,001**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2210 - Improvement of Instructional Services</b>									
34,541	27,166	101,136	106,096	2.50	0111 - Licensed Salaries	279,500	279,500	287,440	4.00
17,223	17,170	50,802	50,080		02XX - Associated Payroll Costs	150,156	150,156	151,741	
-	-	-	4,500		03XX - Purchased Services	250	250	1,032	
-	-	-	2,500		04XX - Supplies & Materials	-	-	-	
12,395	2,006	5,068	-		06XX - Other Objects	17,000	17,000	17,000	
<b>64,159</b>	<b>46,341</b>	<b>157,006</b>	<b>163,176</b>	<b>2.50</b>	<b>Total Function 2210:</b>	<b>446,906</b>	<b>446,906</b>	<b>457,213</b>	<b>4.00</b>
<b>2240 - Instructional Staff Development</b>									
26,800	15,972	68,101	98,051		01XX - Other Salaries	44,341	44,341	36,091	
7,804	2,844	13,496	22,797		02XX - Associated Payroll Costs	10,867	10,867	8,735	
224,915	100,259	62,611	55,906		03XX - Purchased Services	85,887	85,887	85,962	
566	731	691	2,500		04XX - Supplies & Materials	-	-	-	
<b>260,085</b>	<b>119,806</b>	<b>144,899</b>	<b>179,254</b>		<b>Total Function 2240:</b>	<b>141,095</b>	<b>141,095</b>	<b>130,788</b>	
<b>2490 - Oth Sch Admn Supp Svcs</b>									
-	5,639	7,432	10,622		06XX - Other Objects	-	-	-	
-	<b>5,639</b>	<b>7,432</b>	<b>10,622</b>		<b>Total Function 2490:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>2640 - Staff Services</b>									
-	2,200	-	-		01XX - Other Salaries	-	-	-	
-	575	-	-		02XX - Associated Payroll Costs	-	-	-	
-	<b>2,775</b>	<b>-</b>	<b>-</b>		<b>Total Function 2640:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>324,244</b>	<b>174,560</b>	<b>309,337</b>	<b>353,052</b>	<b>2.50</b>	<b>Total Function 2000:</b>	<b>588,001</b>	<b>588,001</b>	<b>588,001</b>	<b>4.00</b>
<b>324,244</b>	<b>174,560</b>	<b>309,337</b>	<b>353,052</b>	<b>2.50</b>	<b>Total Fund 206+207:</b>	<b>588,001</b>	<b>588,001</b>	<b>588,001</b>	<b>4.00</b>

**208+209 - Title III**  
**Total Fund: \$710,109**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1291 - English Language Learners Instruction</b>									
-	-	-	63,553		0111 - Licensed Salaries	-	-	-	
-	-	-	-	1.00	0112 - Classified Salaries	54,290	54,290	55,741	2.00
14,623	6,720	58,070	84,470		01XX - Other Salaries	123,670	123,670	123,670	
3,963	1,351	11,827	48,131		02XX - Associated Payroll Costs	70,078	70,078	69,910	
8,427	1,097	5,216	6,000		03XX - Purchased Services	194,189	194,189	194,189	
49,816	25,137	14,756	14,000		04XX - Supplies & Materials	31,500	31,500	28,452	
<b>76,829</b>	<b>34,306</b>	<b>89,868</b>	<b>216,154</b>	<b>1.00</b>	<b>Total Function 1291:</b>	<b>473,727</b>	<b>473,727</b>	<b>471,962</b>	<b>2.00</b>
<b>76,829</b>	<b>34,306</b>	<b>89,868</b>	<b>216,154</b>	<b>1.00</b>	<b>Total Function 1000:</b>	<b>473,727</b>	<b>473,727</b>	<b>471,962</b>	<b>2.00</b>
<b>2000 - Support Services</b>									
<b>2210 - Improvement of Instructional Services</b>									
117,454	76,044	77,565	79,504	1.00	0111 - Licensed Salaries	54,890	54,890	56,450	1.00
33,389	19,379	5,787	17,154		01XX - Other Salaries	20,000	20,000	20,000	
64,735	38,441	32,620	39,743		02XX - Associated Payroll Costs	37,070	37,070	37,301	
59,008	4,573	8,334	11,000		03XX - Purchased Services	-	-	-	
11,438	62,539	738	7,000		04XX - Supplies & Materials	-	-	-	
9,207	3,282	-	-		06XX - Other Objects	8,320	8,320	8,320	
<b>295,232</b>	<b>204,257</b>	<b>125,044</b>	<b>154,401</b>	<b>1.00</b>	<b>Total Function 2210:</b>	<b>120,280</b>	<b>120,280</b>	<b>122,071</b>	<b>1.00</b>
<b>2240 - Instructional Staff Development</b>									
8,471	9,976	1,216	40,000		01XX - Other Salaries	5,000	5,000	5,000	
1,702	2,491	182	9,300		02XX - Associated Payroll Costs	1,227	1,227	1,212	
54	17,839	5,480	20,000		03XX - Purchased Services	37,280	37,280	37,280	
441	37	-	7,000		04XX - Supplies & Materials	-	-	-	
500	-	-	-		06XX - Other Objects	-	-	-	
<b>11,168</b>	<b>30,345</b>	<b>6,878</b>	<b>76,300</b>		<b>Total Function 2240:</b>	<b>43,507</b>	<b>43,507</b>	<b>43,492</b>	
<b>2490 - Oth Sch Admn Supp Svcs</b>									
-	18,190	-	-		03XX - Purchased Services	-	-	-	
-	4,130	4,463	8,217		06XX - Other Objects	8,337	8,337	8,337	
-	<b>22,320</b>	<b>4,463</b>	<b>8,217</b>		<b>Total Function 2490:</b>	<b>8,337</b>	<b>8,337</b>	<b>8,337</b>	
<b>306,400</b>	<b>256,922</b>	<b>136,385</b>	<b>238,918</b>	<b>1.00</b>	<b>Total Function 2000:</b>	<b>172,124</b>	<b>172,124</b>	<b>173,900</b>	<b>1.00</b>
<b>3000 - Enterprise &amp; Community Service</b>									
<b>3390 - Oth Community Services</b>									
-	56	400	5,000		01XX - Other Salaries	3,720	3,720	3,720	
-	16	82	1,164		02XX - Associated Payroll Costs	912	912	901	
-	-	-	1,000		03XX - Purchased Services	56,459	56,459	56,459	
195	8	864	9,500		04XX - Supplies & Materials	3,167	3,167	3,167	
<b>195</b>	<b>79</b>	<b>1,346</b>	<b>16,664</b>		<b>Total Function 3390:</b>	<b>64,258</b>	<b>64,258</b>	<b>64,247</b>	
<b>195</b>	<b>79</b>	<b>1,346</b>	<b>16,664</b>		<b>Total Function 3000:</b>	<b>64,258</b>	<b>64,258</b>	<b>64,247</b>	
<b>383,424</b>	<b>291,307</b>	<b>227,599</b>	<b>471,736</b>	<b>2.00</b>	<b>Total Fund 208+209:</b>	<b>710,109</b>	<b>710,109</b>	<b>710,109</b>	<b>3.00</b>

**REYNOLDS SCHOOL DISTRICT**  
**201-246 - FEDERAL PROGRAMS FUND**  
**REQUIREMENTS**

**210 - SIG Cohort 5**  
**Total Fund: \$562,843**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b><u>1272 - Title IA/D</u></b>									
-	-	-	-	-	0111 - Licensed Salaries	64,989	64,989	66,836	1.00
-	-	-	-	-	0112 - Classified Salaries	31,187	31,187	32,073	1.00
-	-	-	-	-	01XX - Other Salaries	88,200	88,200	88,200	
-	-	-	-	-	02XX - Associated Payroll Costs	77,666	77,666	77,910	
-	-	-	-	-	03XX - Purchased Services	78,020	78,020	78,020	
-	-	-	-	-	04XX - Supplies & Materials	14,500	14,500	9,529	
<b>Total Function 1272:</b>						<b>354,562</b>	<b>354,562</b>	<b>352,568</b>	<b>2.00</b>
<b>Total Function 1000:</b>						<b>354,562</b>	<b>354,562</b>	<b>352,568</b>	<b>2.00</b>
<b>2000 - Support Services</b>									
<b><u>2210 - Improvement of Instructional Services</u></b>									
-	-	-	-	-	0111 - Licensed Salaries	64,989	64,989	66,836	1.00
-	-	-	-	-	0112 - Classified Salaries	32,014	32,014	32,870	1.00
-	-	-	-	-	01XX - Other Salaries	874	874	874	
-	-	-	-	-	02XX - Associated Payroll Costs	55,272	55,272	55,700	
-	-	-	-	-	03XX - Purchased Services	20,220	20,220	20,220	
-	-	-	-	-	04XX - Supplies & Materials	8,960	8,960	7,872	
<b>Total Function 2210:</b>						<b>182,329</b>	<b>182,329</b>	<b>184,372</b>	<b>2.00</b>
<b><u>2240 - Instructional Staff Development</u></b>									
-	-	-	-	-	01XX - Other Salaries	14,380	14,380	14,380	
-	-	-	-	-	02XX - Associated Payroll Costs	3,524	3,524	3,481	
-	-	-	-	-	03XX - Purchased Services	558	558	558	
<b>Total Function 2240:</b>						<b>18,462</b>	<b>18,462</b>	<b>18,419</b>	
<b>Total Function 2000:</b>						<b>200,791</b>	<b>200,791</b>	<b>202,791</b>	<b>2.00</b>
<b>3000 - Enterprise &amp; Community Service</b>									
<b><u>3390 - Oth Community Services</u></b>									
-	-	-	-	-	01XX - Other Salaries	2,000	2,000	2,000	
-	-	-	-	-	02XX - Associated Payroll Costs	490	490	484	
-	-	-	-	-	04XX - Supplies & Materials	5,000	5,000	5,000	
<b>Total Function 3390:</b>						<b>7,490</b>	<b>7,490</b>	<b>7,484</b>	
<b>Total Function 3000:</b>						<b>7,490</b>	<b>7,490</b>	<b>7,484</b>	
<b>Total Fund 210:</b>						<b>562,843</b>	<b>562,843</b>	<b>562,843</b>	<b>4.00</b>

**212+213 - Title IV B 21st Century**  
**Total Fund: \$0**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b><u>1271 - Remediation</u></b>									
77,061	-	-	-	-	01XX - Other Salaries	-	-	-	
19,090	-	-	-	-	02XX - Associated Payroll Costs	-	-	-	
140,040	-	-	-	-	03XX - Purchased Services	-	-	-	
8,594	-	-	-	-	04XX - Supplies & Materials	-	-	-	
9,409	-	-	-	-	06XX - Other Objects	-	-	-	
<b>Total Function 1271:</b>						-	-	-	
<b>Total Function 1000:</b>						-	-	-	

**214 - Title VII**  
**Total Fund: \$9,206**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b><u>1271 - Remediation</u></b>									
2,306	644	3,785	6,626		01XX - Other Salaries	6,626	6,626	6,626	
660	174	705	1,540		02XX - Associated Payroll Costs	1,623	1,623	1,603	
-	-	-	500		03XX - Purchased Services	500	500	500	
-	165	-	132		04XX - Supplies & Materials	132	132	152	
123	47	-	575		06XX - Other Objects	325	325	325	
<b>Total Function 1271:</b>						<b>9,206</b>	<b>9,206</b>	<b>9,206</b>	
<b>Total Function 1000:</b>						<b>9,206</b>	<b>9,206</b>	<b>9,206</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
-	-	-	-	-	09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>Total Function 7000:</b>						-	-	-	
<b>Total Function 7000:</b>						-	-	-	
<b>Total Fund 214:</b>						<b>9,206</b>	<b>9,206</b>	<b>9,206</b>	

**REYNOLDS SCHOOL DISTRICT  
201-246 - FEDERAL PROGRAMS FUND  
REQUIREMENTS**

**215+216 - Perkins**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2100 - Support Services - Instruction</u></b>									
20,000	-	-	-		03XX - Purchased Services	-	-	-	
<b><u>2210 - Improvement of Instructional Services</u></b>									
16,544	6,767	-	-		01XX - Other Salaries	-	-	-	
4,682	1,413	-	-		02XX - Associated Payroll Costs	-	-	-	
12,664	-	-	-		03XX - Purchased Services	-	-	-	
50,888	50,045	-	-		04XX - Supplies & Materials	-	-	-	
4,691	2,422	-	-		06XX - Other Objects	-	-	-	
<b>89,469</b>	<b>60,647</b>	-	-		<b>Total Function 2210:</b>	-	-	-	
<b><u>2230 - Assessment &amp; Testing</u></b>									
24	-	-	-		03XX - Purchased Services	-	-	-	
<b><u>2240 - Instructional Staff Development</u></b>									
8,051	-	-	-		01XX - Other Salaries	-	-	-	
1,140	-	-	-		02XX - Associated Payroll Costs	-	-	-	
2,560	-	-	-		03XX - Purchased Services	-	-	-	
248	-	-	-		06XX - Other Objects	-	-	-	
<b>11,999</b>	-	-	-		<b>Total Function 2240:</b>	-	-	-	
<b>121,492</b>	<b>60,647</b>	-	-		<b>Total Function 2000:</b>	-	-	-	
<b>121,492</b>	<b>60,647</b>	-	-		<b>Total Fund 215+216:</b>	-	-	-	

**217 - IDEA Enhancement**

Total Fund: \$11,206

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2190 - Service Direction</u></b>									
10,385	8,880	10,525	10,026		01XX - Other Salaries	4,813	4,813	4,813	
1,838	1,586	1,762	2,331		02XX - Associated Payroll Costs	1,180	1,180	1,180	
-	1,688	-	-		03XX - Purchased Services	5,213	5,213	5,213	
508	577	444	-		06XX - Other Objects	-	-	-	
<b>12,731</b>	<b>12,731</b>	<b>12,731</b>	<b>12,357</b>		<b>Total Function 2190:</b>	<b>11,206</b>	<b>11,206</b>	<b>11,206</b>	
<b>12,731</b>	<b>12,731</b>	<b>12,731</b>	<b>12,357</b>		<b>Total Function 2000:</b>	<b>11,206</b>	<b>11,206</b>	<b>11,206</b>	
<b>12,731</b>	<b>12,731</b>	<b>12,731</b>	<b>12,357</b>		<b>Total Fund 217:</b>	<b>11,206</b>	<b>11,206</b>	<b>11,206</b>	

**REYNOLDS SCHOOL DISTRICT**  
**201-246 - FEDERAL PROGRAMS FUND**  
**REQUIREMENTS**

**218+219 - IDEA B**  
**Total Fund: \$1,510,157**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1220 - Restrictive Programs</b>									
226,210	228,152	63,696	-		0111 - Licensed Salaries	-	-	-	
393,367	530,479	253,218	17,335	3.16	0112 - Classified Salaries	34,798	34,798	35,809	1.56
546,374	280,726	108,025	116,000		01XX - Other Salaries	67,895	67,895	67,895	
484,709	516,139	218,906	41,390		02XX - Associated Payroll Costs	50,353	50,353	50,339	
54,175	149,926	345,066	175,983		03XX - Purchased Services	26,211	26,211	26,211	
6,379	99	12,976	-		04XX - Supplies & Materials	-	-	-	
1,000	-	-	-		06XX - Other Objects	-	-	-	
<b>1,712,213</b>	<b>1,705,521</b>	<b>1,001,887</b>	<b>350,708</b>	<b>3.16</b>	<b>Total Function 1220:</b>	<b>179,257</b>	<b>179,257</b>	<b>180,254</b>	<b>1.56</b>
<b>1223 - Transition Program</b>									
-	-	2,987	-		01XX - Other Salaries	-	-	-	
-	-	556	-		02XX - Associated Payroll Costs	-	-	-	
-	-	<b>3,543</b>	-		<b>Total Function 1223:</b>	-	-	-	
<b>1224 - Life Skills</b>									
-	-	75,593	143,337	6.31	0112 - Classified Salaries	77,730	77,730	79,754	3.13
-	-	23,210	-		01XX - Other Salaries	2,342	2,342	2,342	
-	-	45,586	105,823		02XX - Associated Payroll Costs	74,338	74,338	74,691	
-	-	-	6,881		03XX - Purchased Services	4,686	4,686	4,686	
-	-	<b>144,389</b>	<b>256,041</b>	<b>6.31</b>	<b>Total Function 1224:</b>	<b>159,096</b>	<b>159,096</b>	<b>161,473</b>	<b>3.13</b>
<b>1229 - Functional Living Skills</b>									
-	-	59,927	66,806	2.41	0112 - Classified Salaries	22,047	22,047	22,688	0.81
-	-	41,499	-		01XX - Other Salaries	571	571	571	
-	-	40,185	46,544		02XX - Associated Payroll Costs	19,592	19,592	19,746	
-	-	-	2,949		03XX - Purchased Services	1,757	1,757	1,757	
-	-	<b>141,611</b>	<b>116,299</b>	<b>2.41</b>	<b>Total Function 1229:</b>	<b>43,967</b>	<b>43,967</b>	<b>44,762</b>	<b>0.81</b>
<b>1250 - Less Restrictive Programs</b>									
-	-	214,147	223,184	6.88	0112 - Classified Salaries	206,670	206,670	211,923	8.03
-	-	58,103	-		01XX - Other Salaries	108	108	108	
-	-	173,750	165,772		02XX - Associated Payroll Costs	188,804	188,804	189,681	
-	-	68,710	11,786		03XX - Purchased Services	4,687	4,687	4,687	
-	-	<b>514,710</b>	<b>400,742</b>	<b>6.88</b>	<b>Total Function 1250:</b>	<b>400,269</b>	<b>400,269</b>	<b>406,399</b>	<b>8.03</b>
<b>1,712,213</b>	<b>1,705,521</b>	<b>1,806,139</b>	<b>1,123,790</b>	<b>18.75</b>	<b>Total Function 1000:</b>	<b>782,589</b>	<b>782,589</b>	<b>792,888</b>	<b>13.53</b>
<b>2000 - Support Services</b>									
<b>2122 - Positive Behavior Supports</b>									
-	-	-	53,332	1.00	0111 - Licensed Salaries	75,230	75,230	77,367	1.00
-	-	-	-		01XX - Other Salaries	295	295	295	
-	-	-	26,191		02XX - Associated Payroll Costs	42,246	42,246	42,758	
-	-	-	<b>79,523</b>	<b>1.00</b>	<b>Total Function 2122:</b>	<b>117,771</b>	<b>117,771</b>	<b>120,420</b>	<b>1.00</b>
<b>2160 - Oth Stdnt Treatment</b>									
-	-	1,820	-		01XX - Other Salaries	-	-	-	
-	-	450	-		02XX - Associated Payroll Costs	-	-	-	
-	-	<b>2,270</b>	-		<b>Total Function 2160:</b>	-	-	-	
<b>2190 - Service Direction</b>									
-	-	176,091	263,174	3.90	0111 - Licensed Salaries	273,012	273,012	280,767	4.00
-	-	5,076	-		0112 - Classified Salaries	-	-	-	
-	-	6,851	6,710		01XX - Other Salaries	19,018	19,018	19,018	
-	-	87,332	125,291		02XX - Associated Payroll Costs	157,547	157,547	159,160	
-	-	-	983		03XX - Purchased Services	678	678	678	
-	-	-	110,000		04XX - Supplies & Materials	101,148	101,148	78,832	
-	-	<b>275,350</b>	<b>506,158</b>	<b>3.90</b>	<b>Total Function 2190:</b>	<b>551,403</b>	<b>551,403</b>	<b>538,455</b>	<b>4.00</b>
<b>2191 - Service Direction</b>									
93,048	77,393	81,595	130,000		06XX - Other Objects	58,394	58,394	58,394	
<b>93,048</b>	<b>77,393</b>	<b>81,595</b>	<b>130,000</b>		<b>Total Function 2191:</b>	<b>58,394</b>	<b>58,394</b>	<b>58,394</b>	
<b>2210 - Improvement of Instructional Services</b>									
483	15	-	-		01XX - Other Salaries	-	-	-	
139	1	-	-		02XX - Associated Payroll Costs	-	-	-	
<b>622</b>	<b>17</b>	-	-		<b>Total Function 2210:</b>	-	-	-	
<b>2558 - Transportation - Special Ed</b>									
564,925	-	-	-		03XX - Purchased Services	-	-	-	
<b>658,595</b>	<b>77,410</b>	<b>359,214</b>	<b>715,681</b>	<b>4.90</b>	<b>Total Function 2000:</b>	<b>727,568</b>	<b>727,568</b>	<b>717,269</b>	<b>5.00</b>
<b>2,370,809</b>	<b>1,782,931</b>	<b>2,165,353</b>	<b>1,839,471</b>	<b>23.65</b>	<b>Total Fund 218+219:</b>	<b>1,510,157</b>	<b>1,510,157</b>	<b>1,510,157</b>	<b>18.53</b>

**REYNOLDS SCHOOL DISTRICT**  
**201-246 - FEDERAL PROGRAMS FUND**  
**REQUIREMENTS**

**220 - IDEA Pre-School**  
**Total Fund: \$7,482**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1220 - Restrictive Programs</b>									
4,622	1,292	21,071	22,625		01XX - Other Salaries	3,914	3,914	3,914	
1,103	339	2,885	5,260		02XX - Associated Payroll Costs	959	959	959	
-	-	937	-		03XX - Purchased Services	2,336	2,336	2,336	
238	68	1,063	1,105		06XX - Other Objects	273	273	273	
<b>5,963</b>	<b>1,699</b>	<b>25,955</b>	<b>28,990</b>		<b>Total Function 1220:</b>	<b>7,482</b>	<b>7,482</b>	<b>7,482</b>	
<b>5,963</b>	<b>1,699</b>	<b>25,955</b>	<b>28,990</b>		<b>Total Function 1000:</b>	<b>7,482</b>	<b>7,482</b>	<b>7,482</b>	
<b>5,963</b>	<b>1,699</b>	<b>25,955</b>	<b>28,990</b>		<b>Total Fund 220:</b>	<b>7,482</b>	<b>7,482</b>	<b>7,482</b>	

**221 - IDEA Extended Assessment**  
**Total Fund: \$3,600**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2230 - Assessment &amp; Testing</b>									
2,875	2,974	3,053	200		01XX - Other Salaries	1,000	1,000	1,000	
581	483	422	46		02XX - Associated Payroll Costs	410	410	410	
-	-	-	-		03XX - Purchased Services	1,916	1,916	1,916	
144	144	125	146		06XX - Other Objects	274	274	274	
<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>392</b>		<b>Total Function 2230:</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	
<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>392</b>		<b>Total Function 2000:</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	
<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>392</b>		<b>Total Fund 221:</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	

**222 - School Based Mental Health Program**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2140 - Psychological Services</b>									
-	76,478	-	-		03XX - Purchased Services	-	-	-	
-	3,633	-	-		06XX - Other Objects	-	-	-	
-	<b>80,111</b>	-	-		<b>Total Function 2140:</b>	-	-	-	
-	<b>80,111</b>	-	-		<b>Total Function 2000:</b>	-	-	-	
-	<b>80,111</b>	-	-		<b>Total Fund 222:</b>	-	-	-	

**229 - MHCC - Early Head Start**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>3000 - Enterprise &amp; Community Service</b>									
<b>3500 - Child Care</b>									
-	-	-	77,403		0112 - Classified Salaries	-	-	-	
-	-	-	48,893		02XX - Associated Payroll Costs	-	-	-	
-	-	-	803		04XX - Supplies & Materials	-	-	-	
-	-	-	<b>127,099</b>		<b>Total Function 3500:</b>	-	-	-	
-	-	-	<b>127,099</b>		<b>Total Function 3000:</b>	-	-	-	
-	-	-	<b>127,099</b>		<b>Total Fund 229:</b>	-	-	-	

**230 - SPR&I**  
**Total Fund: \$8,199**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2210 - Improvement of Instructional Services</b>									
4,516	4,702	2,511	-		01XX - Other Salaries	1,500	1,500	1,500	
1,306	1,213	552	-		02XX - Associated Payroll Costs	368	368	364	
24	-	-	900		03XX - Purchased Services	2,900	2,900	2,900	
-	-	3,925	4,000		04XX - Supplies & Materials	3,131	3,131	3,135	
243	281	332	264		06XX - Other Objects	300	300	300	
<b>6,088</b>	<b>6,196</b>	<b>7,320</b>	<b>5,164</b>		<b>Total Function 2210:</b>	<b>8,199</b>	<b>8,199</b>	<b>8,199</b>	
<b>6,088</b>	<b>6,196</b>	<b>7,320</b>	<b>5,164</b>		<b>Total Function 2000:</b>	<b>8,199</b>	<b>8,199</b>	<b>8,199</b>	
<b>6,088</b>	<b>6,196</b>	<b>7,320</b>	<b>5,164</b>		<b>Total Fund 230:</b>	<b>8,199</b>	<b>8,199</b>	<b>8,199</b>	

**REYNOLDS SCHOOL DISTRICT**  
**201-246 - FEDERAL PROGRAMS FUND**  
**REQUIREMENTS**

**233 - McKinney Vento**  
**Total Fund: \$57,000**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2110 - Attendance / Social Work</b>									
-	-	15,965	23,725	0.50	0111 - Licensed Salaries	26,435	26,435	27,186	0.50
-	-	-	-	-	01XX - Other Salaries	109	109	109	
-	-	16,244	12,484	-	02XX - Associated Payroll Costs	15,806	15,806	15,946	
-	-	-	2,000	-	03XX - Purchased Services	100	100	100	
-	-	401	6,140	-	04XX - Supplies & Materials	11,235	11,235	10,344	
-	-	1,177	3,315	-	06XX - Other Objects	3,315	3,315	3,315	
-	-	<b>33,787</b>	<b>47,664</b>	<b>0.50</b>	<b>Total Function 2110:</b>	<b>57,000</b>	<b>57,000</b>	<b>57,000</b>	<b>0.50</b>
-	-	<b>33,787</b>	<b>47,664</b>	<b>0.50</b>	<b>Total Function 2000:</b>	<b>57,000</b>	<b>57,000</b>	<b>57,000</b>	<b>0.50</b>
-	-	<b>33,787</b>	<b>47,664</b>	<b>0.50</b>	<b>Total Fund 233:</b>	<b>57,000</b>	<b>57,000</b>	<b>57,000</b>	<b>0.50</b>

**234 - SIG Cohort**  
**Total Fund: \$616,854**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1272 - Title IA/D</b>									
-	-	56,594	60,185	1.00	0111 - Licensed Salaries	59,029	59,029	60,706	1.00
-	-	77	113,345	-	01XX - Other Salaries	113,345	113,345	113,345	
-	-	26,301	54,095	-	02XX - Associated Payroll Costs	61,160	61,160	61,131	
-	-	3,374	34,970	-	03XX - Purchased Services	30,283	30,283	30,283	
-	-	<b>86,346</b>	<b>262,595</b>	<b>1.00</b>	<b>Total Function 1272:</b>	<b>263,817</b>	<b>263,817</b>	<b>265,465</b>	<b>1.00</b>
-	-	<b>86,346</b>	<b>262,595</b>	<b>1.00</b>	<b>Total Function 1000:</b>	<b>263,817</b>	<b>263,817</b>	<b>265,465</b>	<b>1.00</b>
<b>2000 - Support Services</b>									
<b>2110 - Attendance / Social Work</b>									
-	-	17,282	-	1.00	0112 - Classified Salaries	25,582	25,582	26,266	1.00
-	-	93,756	-	1.00	0113 - Administrators Salaries	105,698	105,698	108,047	1.00
-	-	10,901	-	-	01XX - Other Salaries	6,120	6,120	6,120	
-	-	58,736	-	-	02XX - Associated Payroll Costs	83,519	83,519	84,121	
-	-	5,840	-	-	03XX - Purchased Services	2,340	2,340	2,340	
-	-	2,193	-	-	04XX - Supplies & Materials	-	-	-	
-	-	12,327	-	-	06XX - Other Objects	-	-	-	
-	-	<b>201,034</b>	-	<b>2.00</b>	<b>Total Function 2110:</b>	<b>223,259</b>	<b>223,259</b>	<b>226,894</b>	<b>2.00</b>
<b>2210 - Improvement of Instructional Services</b>									
-	-	-	105,079	-	0113 - Administrators Salaries	-	-	-	
-	-	818	44,748	-	01XX - Other Salaries	44,748	44,748	44,748	
-	-	172	62,463	-	02XX - Associated Payroll Costs	10,963	10,963	10,828	
-	-	42,465	18,700	-	03XX - Purchased Services	13,090	13,090	13,090	
-	-	337	17,000	-	04XX - Supplies & Materials	17,000	17,000	11,867	
-	-	<b>43,793</b>	<b>247,990</b>	-	<b>Total Function 2210:</b>	<b>85,801</b>	<b>85,801</b>	<b>80,533</b>	
<b>2240 - Instructional Staff Development</b>									
-	-	1,697	-	-	01XX - Other Salaries	-	-	-	
-	-	280	-	-	02XX - Associated Payroll Costs	-	-	-	
-	-	278	49,425	-	03XX - Purchased Services	27,300	27,300	27,300	
-	-	637	3,500	-	04XX - Supplies & Materials	2,450	2,450	2,450	
-	-	<b>2,892</b>	<b>52,925</b>	-	<b>Total Function 2240:</b>	<b>29,750</b>	<b>29,750</b>	<b>29,750</b>	
-	-	<b>247,719</b>	<b>300,915</b>	<b>2.00</b>	<b>Total Function 2000:</b>	<b>338,810</b>	<b>338,810</b>	<b>337,177</b>	<b>2.00</b>
<b>3000 - Enterprise &amp; Community Service</b>									
<b>3390 - Oth Community Services</b>									
-	-	-	26,004	-	0112 - Classified Salaries	-	-	-	
-	-	206	-	-	01XX - Other Salaries	5,000	5,000	5,000	
-	-	49	17,465	-	02XX - Associated Payroll Costs	1,227	1,227	1,212	
-	-	97	1,875	-	03XX - Purchased Services	500	500	500	
-	-	102	8,000	-	04XX - Supplies & Materials	7,500	7,500	7,500	
-	-	<b>453</b>	<b>53,344</b>	-	<b>Total Function 3390:</b>	<b>14,227</b>	<b>14,227</b>	<b>14,212</b>	
-	-	<b>453</b>	<b>53,344</b>	-	<b>Total Function 3000:</b>	<b>14,227</b>	<b>14,227</b>	<b>14,212</b>	
-	-	<b>334,518</b>	<b>616,854</b>	<b>3.00</b>	<b>Total Fund 234:</b>	<b>616,854</b>	<b>616,854</b>	<b>616,854</b>	<b>3.00</b>

**REYNOLDS SCHOOL DISTRICT**  
**201-246 - FEDERAL PROGRAMS FUND**  
**REQUIREMENTS**

**235 - SIG Cohort 16-17**  
**Total Fund: \$208,993**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1272 - Title IA/D</b>									
-	-	-	-	-	01XX - Other Salaries	68,000	68,000	68,000	
-	-	-	-	-	02XX - Associated Payroll Costs	16,660	16,660	16,456	
-	-	-	-	-	03XX - Purchased Services	13,000	13,000	13,000	
-	-	-	-	-	04XX - Supplies & Materials	4,000	4,000	4,282	
<b>Total Function 1272:</b>						<b>101,660</b>	<b>101,660</b>	<b>101,738</b>	
<b>Total Function 1000:</b>						<b>101,660</b>	<b>101,660</b>	<b>101,738</b>	
<b>2000 - Support Services</b>									
<b>2210 - Improvement of Instructional Services</b>									
-	-	-	-	-	01XX - Other Salaries	15,573	15,573	15,573	
-	-	-	-	-	02XX - Associated Payroll Costs	3,815	3,815	3,768	
-	-	-	-	-	03XX - Purchased Services	15,000	15,000	15,000	
<b>Total Function 2210:</b>						<b>34,388</b>	<b>34,388</b>	<b>34,341</b>	
<b>2240 - Instructional Staff Development</b>									
-	-	-	-	-	03XX - Purchased Services	40,970	40,970	40,970	
-	-	-	-	-	04XX - Supplies & Materials	11,500	11,500	11,500	
<b>Total Function 2240:</b>						<b>52,470</b>	<b>52,470</b>	<b>52,470</b>	
<b>2410 - Building Administration</b>									
-	-	-	-	-	01XX - Other Salaries	10,100	10,100	10,100	
-	-	-	-	-	02XX - Associated Payroll Costs	2,475	2,475	2,444	
<b>Total Function 2410:</b>						<b>12,575</b>	<b>12,575</b>	<b>12,544</b>	
<b>Total Function 2000:</b>						<b>99,433</b>	<b>99,433</b>	<b>99,355</b>	
<b>3000 - Enterprise &amp; Community Service</b>									
<b>3390 - Oth Community Services</b>									
-	-	-	-	-	03XX - Purchased Services	1,600	1,600	1,600	
-	-	-	-	-	04XX - Supplies & Materials	6,300	6,300	6,300	
<b>Total Function 3390:</b>						<b>7,900</b>	<b>7,900</b>	<b>7,900</b>	
<b>Total Function 3000:</b>						<b>7,900</b>	<b>7,900</b>	<b>7,900</b>	
<b>Total Fund 235:</b>						<b>208,993</b>	<b>208,993</b>	<b>208,993</b>	

**241 - SLP-NOVA Cohort V-2015**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2150 - Speech Pathologist</b>									
-	5,700	3,847	-	-	02XX - Associated Payroll Costs	-	-	-	
-	271	183	-	-	06XX - Other Objects	-	-	-	
<b>Total Function 2150:</b>						-	-	-	
<b>Total Function 2000:</b>						-	-	-	
<b>Total Fund 241:</b>						-	-	-	

**242 - SLP-NOVA Mentor**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2150 - Speech Pathologist</b>									
-	-	333	-	-	01XX - Other Salaries	-	-	-	
-	-	67	-	-	02XX - Associated Payroll Costs	-	-	-	
<b>Total Function 2150:</b>						-	-	-	
<b>Total Function 2000:</b>						-	-	-	
<b>Total Fund 242:</b>						-	-	-	

**246 - EBISS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2240 - Instructional Staff Development</b>									
5,385	10,904	4,211	1,500	-	01XX - Other Salaries	-	-	-	
983	2,079	754	349	-	02XX - Associated Payroll Costs	-	-	-	
352	-	1,792	1,671	-	03XX - Purchased Services	-	-	-	
280	617	244	542	-	06XX - Other Objects	-	-	-	
<b>Total Function 2240:</b>						-	-	-	
<b>Total Function 2000:</b>						-	-	-	
<b>Total Fund 246:</b>						-	-	-	

# State and Others



*Guests at Troutdale Elementary School's  
Annual Chill Out in August*

**2017-2018**



## **State and Local Grants Funds 251-295**

Accounts for revenues and expenditures of grants that are generally restricted for specific educational projects. Principal revenue source are state and local grants.

*A great place for learning.*

[www.reynolds.k12.or.us/schools/](http://www.reynolds.k12.or.us/schools/)

## REYNOLDS SCHOOL DISTRICT STATE AND LOCAL FUND DESCRIPTIONS

### **Driver's Education Fund 251**

Accounts for revenues and expenditures to support the driver's education class at the high school. The principal source of revenue is received from ODOT and class fees.

### **E-Rate Fund 252**

Accounts for revenues and expenditures from the Schools and Libraries Program related to telecommunications and internet access.

### **Energy Efficient Schools - SB 1149 Fund 253**

Accounts for revenues received under the Senate Bill 1149 which introduces competition into the retail electricity market of Oregon's two largest utilities, Portland General Electric and PacifiCorp.

### **Mt Hood Cable Regulatory Commission Grant Fund 255**

Accounts for revenues and expenditures relating to enhancement of technology projects throughout the district such as communications involving video, data applications. Funding source are through Multnomah County, Comcast, Frontier and Cascade Access.

### **Mini Grants Fund 256**

Accounts for various grants received throughout the district ranging in value from \$5,000 to \$25,000.

### **Contract Fuel Sales Fund 257**

Accounts for revenues received from local city governments for fuel provided at an average monthly cost plus an administration fee.

### **Student Activities Fund 260**

Accounts for revenues and expenditures of all schools' student body funds. The revenue sources are participation fees, donations and

fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

### **Non-ASB Funds 261**

Accounts for revenues and expenditures generated by fees at the school level, including donations, early childhood department, graphics department, etc.

### **Reynolds Education Foundation Fund 262**

Accounts for revenues and expenditures received from REF for classroom supplies. (Funding no longer received from this award but remains for history purposes.)

### **Project Lead the Way Fund 263**

Accounts for revenues and expenditures received from the State Board of Higher Education on behalf of the Oregon University System for the engineering and technology program. (Funding no longer received from this award but remains for history purposes.)

### **Four Corners Tuition Fund 264**

Accounts for revenue and expenditures received from other school districts as tuition payment for students attending Treatment Program. This program is closed as of 2014-15. No new contract is anticipated.

### **Seismic Rehab Grant Fund 265 and 266**

Accounts for revenues and expenditures for reinforcing the structure within RMS to better withstand seismic activity. Work to be completed summer 2016. (Funding no longer received from this award but remains for history purposes.)

### **Multnomah County Agreement Fund 267**

Accounts for revenues and expenditures to be used for attendance TOSA to support attendance work at Glenfair Elementary and Alder Elementary. Funding source through Multnomah County.

## REYNOLDS SCHOOL DISTRICT STATE AND LOCAL FUND DESCRIPTIONS

### **PPS / Columbia Regional Autism Fund 268**

Accounts for revenues and expenditures for autism services. The primary source of revenue comes from the Columbia Regional Program who receives autism funding from the state.

### **Targeted Title I Summer Program Fund 269**

Accounts for the revenues and expenditures for Title I summer school programs. (Funding no longer received from this award but remains for history purposes.)

### **MYC Fees for Service Fund 270**

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

### **OYCC Fund 271**

Accounts for the revenue and expenditures related a grant through Oregon Youth Conservation Corps to support the Multnomah Youth Cooperation program at Reynolds Learning Academy. (Funding no longer received from this award but remains for history purposes.)

### **CTE Pathways Fund 272**

Accounts for revenues and expenditures from ODE for incentivization of high school programs to attract and graduate students from traditionally underserved populations through their CTE Programs of Study. In 2016, CTE Pathways funds were awarded to RHS Graphic Arts, Computer Information Systems, and Construction Manufacturing.

### **Student Monitoring and Mentorship Grant Fund 273**

Accounts for the revenues and expenditures for serving at-risk students rising from 8<sup>th</sup> to 9<sup>th</sup> grade. Interventions are instrumental to

maintain a smooth path toward students achieving credits to stay on track to graduate.

### **Career Education Fund 274**

Accounts for revenues and expenditures dedicated to improving graduation rates through Career and Technical Education (CTE).

### **PEEK-8 Physical Education Expansion K-8 275**

Accounts for additional revenues and expenditures allocated to hire licensed physical education teachers to support activities related to meeting the physical education instructional requirements for students as described in OAR 581-020-0250.

### **Seismic 2016-17 Fund 276**

Accounts for the revenues and expenditures related to facility upgrades to meet seismic standards. State of Oregon competitive grant through Oregon Department of Education.

### **Closing the Achievement Gap Fund 277**

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

### **Oregon First Robotics Fund 278**

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

### **Educator Effectiveness 279**

Accounts for the revenues and expenditures related to improving student achievement through effective teachers and leaders, through collaboration with educational partners and stakeholders to create a supportive state policy infrastructure focused on educator effectiveness leading to improved student learning. (Funding no longer received from this award but remains for history purposes.)

## **REYNOLDS SCHOOL DISTRICT STATE AND LOCAL FUND DESCRIPTIONS**

### **Expanded Reading Opportunities Grant 280**

Accounts for the revenues and expenditures related to extending and expanding reading opportunities in schools and improve the reading proficiency of students by the time the students complete the third grade. (Funding no longer received from this award but remains for history purposes.)

### **District PLT Fund 281**

Accounts for the revenues and expenditures related to the collaborative teams of teachers and building/district administrators who support district-wide implementation of the Oregon Framework (SB290/ESEA waiver) and the Common Core State Standards in a manner specific to the district's needs. (Funding no longer received from this award but remains for history purposes.)

### **Summative Assessment Fund 282**

Accounts for the revenues and expenditures to successfully transition from the current state test (OAKS) to the Smarter Balanced summative assessment system for students in grades K-9. (Funding no longer received from this award but remains for history purposes.)

### **Miller Family Grant Fund 283**

Accounts for revenues and expenditures to expand teacher training, tutor wages, and technical assistance in order to enhance AVID programming at middle school levels.

### **MLA Playground Fund 287**

Accounts for revenues and expenditures to improve the RLA playground and for enhancing services to the teen parents and children by partnering with Mt. Hood as an Early Childhood Head Start Program. This is a one-time grant from MHCC

### **HB3499 ELD Transformation & Target Evaluation Fund 290**

Accounts for revenues and expenditures to improve outcomes for English Language Learners (ELLs). This is a planning grant (funding is one-time).

### **HB3499 ELD Transformation & Target Fund 291**

Accounts for revenues and expenditures to improve outcomes for English Language Learners (ELLs). This is an implementation grant.

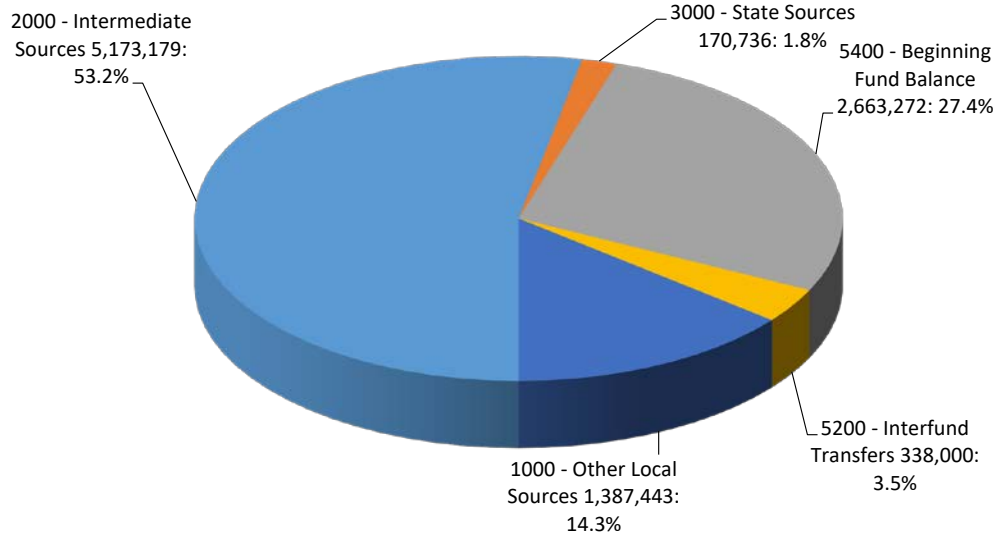
### **Youth Transition Program Fund 286**

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.

### **MHCC – Early Head Start Fund 293**

Accounts for revenues and expenditures to support RLA Teen Parent Day Care Center. To be used for facility improvements, staff training requirements, curriculum purchase and furniture replacement. Additionally, a separate reimbursement contract will be specifically dedicated to redesign and improve the outdoor playground space dedicated to the Teen Parent Day Care Center. Funding source through the Department of Health and Human Services for Early Head Start Partnership through MHCC. (Funding no longer received from this award but remains for history purposes.)

**REYNOLDS SCHOOL DISTRICT  
251-295 - STATE AND LOCAL FUNDS SUMMARY  
RESOURCES BY SOURCE**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
2,125,039	2,086,811	2,035,555	1,772,275	1000 - Other Local Sources	1,387,443	1,387,443	1,387,443
93,905	281,860	812,227	3,038,692	2000 - Intermediate Sources	5,171,605	5,171,605	5,173,179
394,222	459,645	242,537	211,811	3000 - State Sources	168,848	168,848	170,736
-	200,000	-	-	4000 - Federal Sources	-	-	-
-	-	-	-	5200 - Interfund Transfers	338,000	338,000	338,000
1,767,725	1,854,654	1,998,185	2,426,281	5400 - Beginning Fund Balance	2,663,272	2,663,272	2,663,272
<b>4,380,890</b>	<b>4,882,970</b>	<b>5,088,504</b>	<b>7,449,059</b>	<b>Total Object :</b>	<b>9,729,168</b>	<b>9,729,168</b>	<b>9,732,630</b>

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT  
251-295 - STATE AND LOCAL FUNDS  
RESOURCES BY SOURCE**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
<b><u>251 - Drivers Education</u></b>							
45,590	40,970	48,890	47,123	1990 - Miscellaneous Revenue	47,000	47,000	47,000
32,760	39,720	41,475	41,475	3204 - Drivers Education	52,000	52,000	52,000
30,621	29,670	25,505	20,819	5400 - Beginning Fund Balance	35,000	35,000	35,000
<b>108,971</b>	<b>110,360</b>	<b>115,870</b>	<b>109,417</b>	<b>Total Fund 251:</b>	<b>134,000</b>	<b>134,000</b>	<b>134,000</b>
<b><u>252 - E-Rate</u></b>							
-	161,693	240,848	4,556	1990 - Miscellaneous Revenue	135,000	135,000	135,000
341,728	319,464	448,522	757,381	5400 - Beginning Fund Balance	757,381	757,381	757,381
<b>341,728</b>	<b>481,157</b>	<b>689,370</b>	<b>761,937</b>	<b>Total Fund 252:</b>	<b>892,381</b>	<b>892,381</b>	<b>892,381</b>
<b><u>253 - Energy Efficient Schools - SB 1149</u></b>							
212,674	219,510	219,408	499,872	1993 - SB1149	200,000	200,000	200,000
671,384	834,058	893,814	1,047,636	5400 - Beginning Fund Balance	1,111,375	1,111,375	1,111,375
<b>884,058</b>	<b>1,053,569</b>	<b>1,113,223</b>	<b>1,547,508</b>	<b>Total Fund 253:</b>	<b>1,311,375</b>	<b>1,311,375</b>	<b>1,311,375</b>
<b><u>255 - Mt Hood Cable Regulatory Commission Grant</u></b>							
-	-	582,206	606,128	2199 - Other Intermediate Sources	606,128	606,128	606,128
-	-	<b>582,206</b>	<b>606,128</b>	<b>Total Fund 255:</b>	<b>606,128</b>	<b>606,128</b>	<b>606,128</b>
<b><u>256 - Other Contracts &amp; Grants</u></b>							
58,300	37,135	69,616	-	1415 - Transportation - Foster Care	-	-	-
70,720	101,890	37,971	115,030	1990 - Miscellaneous Revenue	110,787	110,787	110,787
-	6,303	10,000	-	2199 - Other Intermediate Sources	56,000	56,000	56,000
-	-	954	-	3299 - Other Restricted Grants	-	-	-
5,415	60,496	33,939	20,841	5400 - Beginning Fund Balance	69,348	69,348	69,348
<b>134,435</b>	<b>205,825</b>	<b>152,479</b>	<b>135,871</b>	<b>Total Fund 256:</b>	<b>236,135</b>	<b>236,135</b>	<b>236,135</b>
<b><u>257 - Contract Fuel Sales</u></b>							
469,364	361,188	215,075	318,677	1412 - Fuel Fees	200,000	200,000	200,000
32,447	41,153	76,696	93,257	5400 - Beginning Fund Balance	125,000	125,000	125,000
<b>501,811</b>	<b>402,341</b>	<b>291,771</b>	<b>411,934</b>	<b>Total Fund 257:</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>
<b><u>258 - Clearing Account</u></b>							
-	30,000	30,000	44,782	1990 - Miscellaneous Revenue	-	-	-
(65)	(714)	4,292	-	5400 - Beginning Fund Balance	-	-	-
<b>(65)</b>	<b>29,286</b>	<b>34,292</b>	<b>44,782</b>	<b>Total Fund 258:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>260 - Student Body Account</u></b>							
733,242	604,285	705,144	320,326	1990 - Miscellaneous Revenue	370,326	370,326	370,326
529,763	335,162	303,732	299,224	5400 - Beginning Fund Balance	299,224	299,224	299,224
<b>1,263,004</b>	<b>939,447</b>	<b>1,008,876</b>	<b>619,550</b>	<b>Total Fund 260:</b>	<b>669,550</b>	<b>669,550</b>	<b>669,550</b>
<b><u>261 - Non ASB Funds</u></b>							
58,479	61,212	71,341	39,995	1914 - Donations	31,650	31,650	31,650
64,677	58,077	49,856	28,507	1990 - Miscellaneous Revenue	42,350	42,350	42,350
33,505	104,233	120,345	128,968	5400 - Beginning Fund Balance	108,450	108,450	108,450
<b>156,662</b>	<b>223,522</b>	<b>241,542</b>	<b>197,471</b>	<b>Total Fund 261:</b>	<b>182,450</b>	<b>182,450</b>	<b>182,450</b>
<b><u>262 - Reynolds Education Foundation</u></b>							
9,719	-	-	-	1990 - Miscellaneous Revenue	-	-	-
538	2,207	1,707	-	5400 - Beginning Fund Balance	-	-	-
<b>10,257</b>	<b>2,207</b>	<b>1,707</b>	<b>-</b>	<b>Total Fund 262:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>263 - Project Lead the Way (PLTW)</u></b>							
10,000	-	-	-	2199 - Other Intermediate Sources	-	-	-
-	-	34,000	-	2200 - Restricted Revenue	-	-	-
3,942	10,400	-	34,000	5400 - Beginning Fund Balance	-	-	-
<b>13,942</b>	<b>10,400</b>	<b>34,000</b>	<b>34,000</b>	<b>Total Fund 263:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>264 - Four Corners Tuition</u></b>							
230,474	181,250	126,900	-	1312 - Tuition From Other Districts	3,013	3,013	3,013
-	38,615	15,112	-	5400 - Beginning Fund Balance	111,987	111,987	111,987
<b>230,474</b>	<b>219,865</b>	<b>142,012</b>	<b>-</b>	<b>Total Fund 264:</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>
<b><u>265 - Early Childhood Program (FY13-14)</u></b>							
20,394	-	-	-	5400 - Beginning Fund Balance	-	-	-
<b>20,394</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total Fund 265:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**REYNOLDS SCHOOL DISTRICT  
251-295 - STATE AND LOCAL FUNDS  
RESOURCES BY SOURCE**

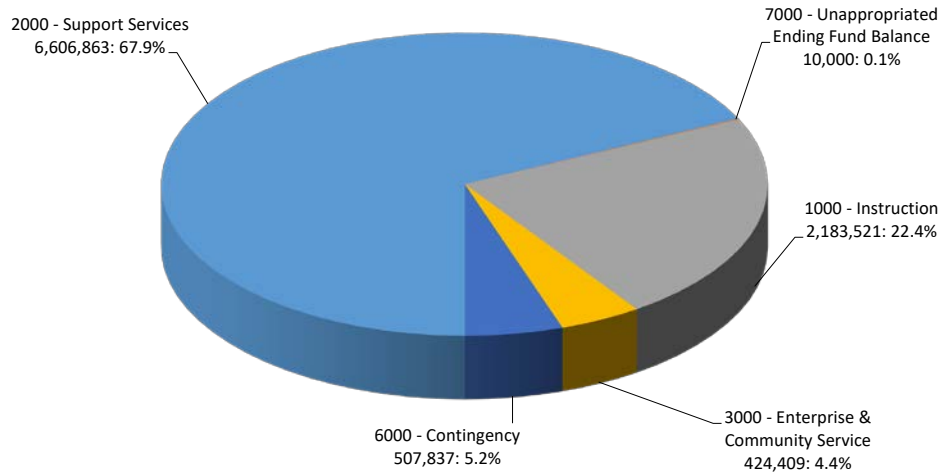
2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
<b><u>265 - Seismic Rehab Grant 17-18 (Year 3)</u></b>							
-	-	-	-	2200 - Restricted Revenue	1,202,220	1,202,220	1,202,220
-	-	-	-	<b>Total Fund 265:</b>	<b>1,202,220</b>	<b>1,202,220</b>	<b>1,202,220</b>
<b><u>266 - Seismic Rehab Grant 15-16 (Year 1)</u></b>							
-	-	41,074	378,701	2200 - Restricted Revenue	-	-	-
-	-	<b>41,074</b>	<b>378,701</b>	<b>Total Fund 266:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>267 - Multnomah County Agreement</u></b>							
-	-	11,441	75,000	2200 - Restricted Revenue	82,359	82,359	83,933
-	-	<b>11,441</b>	<b>75,000</b>	<b>Total Fund 267:</b>	<b>82,359</b>	<b>82,359</b>	<b>83,933</b>
<b><u>268 - PPS / Columbia Regional Autism</u></b>							
151,800	201,600	194,400	204,000	1990 - Miscellaneous Revenue	209,817	209,817	209,817
30,080	34,834	6,341	-	5400 - Beginning Fund Balance	22,750	22,750	22,750
<b>181,880</b>	<b>236,434</b>	<b>200,741</b>	<b>204,000</b>	<b>Total Fund 268:</b>	<b>232,567</b>	<b>232,567</b>	<b>232,567</b>
<b><u>269 - Targeted Title 1 Summer Program</u></b>							
1,481	135,486	-	-	2200 - Restricted Revenue	-	-	-
<b>1,481</b>	<b>135,486</b>	-	-	<b>Total Fund 269:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>270 - MYC Fee For Service</u></b>							
20,000	28,000	26,000	84,733	1990 - Miscellaneous Revenue	37,500	37,500	37,500
64,768	45,077	35,295	5,876	5400 - Beginning Fund Balance	14,000	14,000	14,000
<b>84,768</b>	<b>73,077</b>	<b>61,295</b>	<b>90,609</b>	<b>Total Fund 270:</b>	<b>51,500</b>	<b>51,500</b>	<b>51,500</b>
<b><u>271 - OYCC</u></b>							
16,991	-	-	1,615	2200 - Restricted Revenue	-	-	-
<b>16,991</b>	-	-	<b>1,615</b>	<b>Total Fund 271:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>272 - CTE Pathways</u></b>							
-	-	-	15,223	2199 - Other Intermediate Sources	5,000	5,000	5,000
-	-	-	<b>15,223</b>	<b>Total Fund 272:</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b><u>273 - Student Monitoring and Mentorship</u></b>							
11,478	152,622	16,016	-	3299 - Other Restricted Grants	17,399	17,399	17,399
<b>11,478</b>	<b>152,622</b>	<b>16,016</b>	-	<b>Total Fund 273:</b>	<b>17,399</b>	<b>17,399</b>	<b>17,399</b>
<b><u>274 - Career Education (SB 98)</u></b>							
327	-	-	-	2199 - Other Intermediate Sources	1,260,000	1,260,000	1,260,000
<b>327</b>	-	-	-	<b>Total Fund 274:</b>	<b>1,260,000</b>	<b>1,260,000</b>	<b>1,260,000</b>
<b><u>275 - PEEK-8 Physical Education Expansion K-8</u></b>							
100,000	100,000	100,000	98,942	3299 - Other Restricted Grants	94,530	94,530	96,418
<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>98,942</b>	<b>Total Fund 275:</b>	<b>94,530</b>	<b>94,530</b>	<b>96,418</b>
<b><u>276 - Seismic Rehab Grant 16-17 (Year 2)</u></b>							
-	-	-	1,499,318	2200 - Restricted Revenue	1,311,971	1,311,971	1,311,971
-	-	-	-	5200 - Interfund Transfers	338,000	338,000	338,000
-	-	-	<b>1,499,318</b>	<b>Total Fund 276:</b>	<b>1,649,971</b>	<b>1,649,971</b>	<b>1,649,971</b>
<b><u>277 - Closing the Achievement Gap - NQTL - OF</u></b>							
-	18,480	4,887	4,919	3299 - Other Restricted Grants	4,919	4,919	4,919
-	<b>18,480</b>	<b>4,887</b>	<b>4,919</b>	<b>Total Fund 277:</b>	<b>4,919</b>	<b>4,919</b>	<b>4,919</b>
<b><u>278 - OR First Robotics - Lee</u></b>							
1,000	169	-	-	2199 - Other Intermediate Sources	-	-	-
<b>1,000</b>	<b>169</b>	-	-	<b>Total Fund 278:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>279 - Educator Effectiveness - NQTL OF</u></b>							
1,064	89,157	62,994	66,475	3299 - Other Restricted Grants	-	-	-
-	-	-	-	5400 - Beginning Fund Balance	-	-	-
<b>1,064</b>	<b>89,157</b>	<b>62,994</b>	<b>66,475</b>	<b>Total Fund 279:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**REYNOLDS SCHOOL DISTRICT**  
**251-295 - STATE AND LOCAL FUNDS**  
**RESOURCES BY SOURCE**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
<b><u>280 - Expanded Reading Opportunities Grant</u></b>							
244,720	55,280	-	-	3299 - Other Restricted Grants	-	-	-
-	200,000	-	-	4580 - Restrct Fed Rev Thru State	-	-	-
-	-	-	-	5400 - Beginning Fund Balance	-	-	-
<b>244,720</b>	<b>255,280</b>	-	-	<b>Total Fund 280:</b>	-	-	-
<b><u>281 - District PLT</u></b>							
3,336	4,387	-	-	3299 - Other Restricted Grants	-	-	-
<b>3,336</b>	<b>4,387</b>	-	-	<b>Total Fund 281:</b>	-	-	-
<b><u>282 - Summative Assessment</u></b>							
-	34,493	-	-	2200 - Restricted Revenue	-	-	-
-	-	-	8,165	5400 - Beginning Fund Balance	-	-	-
-	<b>34,493</b>	-	<b>8,165</b>	<b>Total Fund 282:</b>	-	-	-
<b><u>283 - Miller Family Grant</u></b>							
-	-	-	60,886	1990 - Miscellaneous Revenue	-	-	-
-	34,290	18,519	-	2200 - Restricted Revenue	-	-	-
-	-	32,989	10,114	5400 - Beginning Fund Balance	8,757	8,757	8,757
-	<b>34,290</b>	<b>51,508</b>	<b>71,000</b>	<b>Total Fund 283:</b>	<b>8,757</b>	<b>8,757</b>	<b>8,757</b>
<b><u>284 - Improvement Planning Grant</u></b>							
-	-	-	3,788	1990 - Miscellaneous Revenue	-	-	-
-	-	16,212	-	3299 - Other Restricted Grants	-	-	-
-	-	<b>16,212</b>	<b>3,788</b>	<b>Total Fund 284:</b>	-	-	-
<b><u>286 - Youth Transition Program</u></b>							
68,173	71,118	102,337	114,741	2200 - Restricted Revenue	168,843	168,843	168,843
<b>68,173</b>	<b>71,118</b>	<b>102,337</b>	<b>114,741</b>	<b>Total Fund 286:</b>	<b>168,843</b>	<b>168,843</b>	<b>168,843</b>
<b><u>287 - MLA Play Ground</u></b>							
-	-	-	47,810	2199 - Other Intermediate Sources	-	-	-
-	-	-	<b>47,810</b>	<b>Total Fund 287:</b>	-	-	-
<b><u>288 - Home Construction</u></b>							
-	-	105	-	1990 - Miscellaneous Revenue	-	-	-
-	-	(105)	-	5400 - Beginning Fund Balance	-	-	-
-	-	-	-	<b>Total Fund 288:</b>	-	-	-
<b><u>290 - HB3499 ELD Transformation &amp; Target Evaluation</u></b>							
-	-	-	5,000	2199 - Other Intermediate Sources	-	-	-
-	-	-	<b>5,000</b>	<b>Total Fund 290:</b>	-	-	-
<b><u>291 - HB3499 ELD Transformation&amp;Target District Award</u></b>							
-	-	-	147,648	2199 - Other Intermediate Sources	479,084	479,084	479,084
-	-	-	<b>147,648</b>	<b>Total Fund 291:</b>	<b>479,084</b>	<b>479,084</b>	<b>479,084</b>
<b><u>293 - RLA Head Start Program</u></b>							
-	-	12,650	147,508	2199 - Other Intermediate Sources	-	-	-
-	-	<b>12,650</b>	<b>147,508</b>	<b>Total Fund 293:</b>	-	-	-
<b>4,380,890</b>	<b>4,882,970</b>	<b>5,088,504</b>	<b>7,449,059</b>	<b>Total Fund - Object :</b>	<b>9,729,168</b>	<b>9,729,168</b>	<b>9,732,630</b>



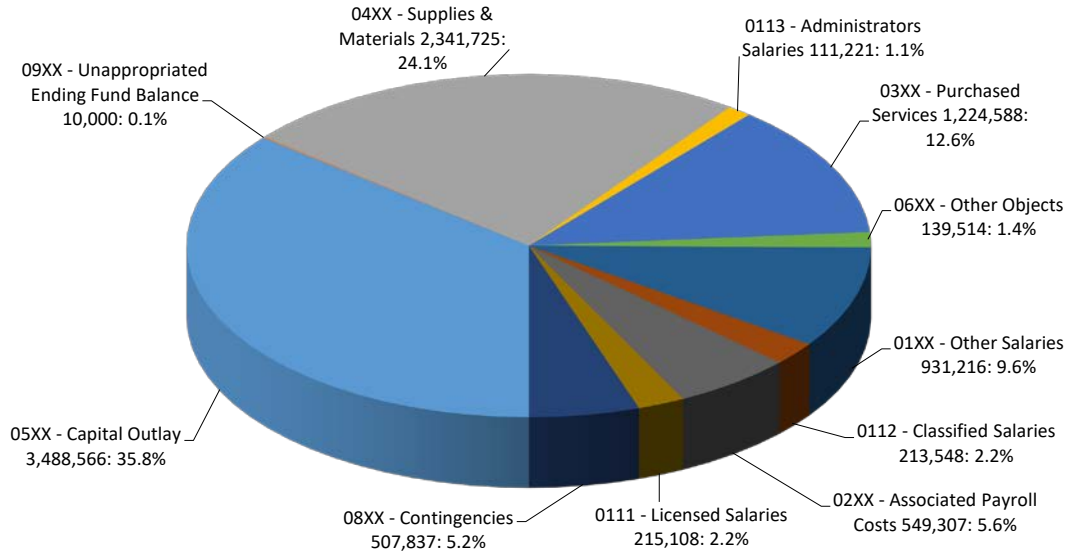
**REYNOLDS SCHOOL DISTRICT  
251-295 - STATE AND LOCAL FUNDS SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
1,908,982	2,136,360	1,466,228	1,720,141	4.48	1000 - Instruction	2,181,694	2,181,694	2,183,521	8.38
135,987	349,634	812,926	4,837,328	1.00	2000 - Support Services	6,605,289	6,605,289	6,606,863	1.00
481,267	398,790	301,656	614,502	0.69	3000 - Enterprise & Community Service	424,348	424,348	424,409	0.06
-	-	-	56,670		6000 - Contingency	507,837	507,837	507,837	
1,854,654	1,998,185	2,507,693	220,418		7000 - Unappropriated Ending Fund Balance	10,000	10,000	10,000	
<b>4,380,890</b>	<b>4,882,970</b>	<b>5,088,504</b>	<b>7,449,059</b>	<b>6.16</b>	<b>Total Function :</b>	<b>9,729,168</b>	<b>9,729,168</b>	<b>9,732,630</b>	<b>9.44</b>

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT  
251-295 - STATE AND LOCAL FUNDS SUMMARY  
REQUIREMENTS BY MAJOR OBJECT**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
198,528	246,715	212,176	248,945	3.58	0111 - Licensed Salaries	209,168	209,168	215,108	3.45
64,396	58,815	76,009	220,313	2.59	0112 - Classified Salaries	208,960	208,960	213,548	4.99
-	-	-	60,119		0113 - Administrators Salaries	108,803	108,803	111,221	1.00
155,824	291,085	153,067	110,467		01XX - Other Salaries	931,216	931,216	931,216	
148,763	194,465	143,434	275,134		02XX - Associated Payroll Costs	549,788	549,788	549,307	
411,334	568,520	474,704	1,955,420		03XX - Purchased Services	1,234,026	1,234,026	1,224,588	
1,437,480	1,217,104	1,412,872	1,998,914		04XX - Supplies & Materials	2,341,290	2,341,290	2,341,725	
50,000	210,170	18,083	2,201,353		05XX - Capital Outlay	3,488,566	3,488,566	3,488,566	
59,912	97,910	90,466	101,306		06XX - Other Objects	139,514	139,514	139,514	
-	-	-	56,670		08XX - Contingencies	507,837	507,837	507,837	
1,854,654	1,998,185	2,507,693	220,418		09XX - Unappropriated Ending Fund Balance	10,000	10,000	10,000	
<b>4,380,890</b>	<b>4,882,970</b>	<b>5,088,504</b>	<b>7,449,059</b>	<b>6.16</b>	<b>Total Object :</b>	<b>9,729,168</b>	<b>9,729,168</b>	<b>9,732,630</b>	<b>9.44</b>

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT**  
**251-295 - STATE AND LOCAL FUNDS**  
**REQUIREMENTS**

**251 - Drivers Education**  
**Total Fund: \$134,000**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1131 - High School Programs</b>									
59,869	50,209	69,696	41,659		01XX - Other Salaries	41,659	41,659	41,659	
10,129	7,731	10,152	9,686		02XX - Associated Payroll Costs	10,206	10,206	10,081	
434	1,327	2,331	1,990		03XX - Purchased Services	1,990	1,990	1,990	
7,505	5,572	2,500	11,590		04XX - Supplies & Materials	11,590	11,590	11,715	
-	18,130	18,083	25,000		05XX - Capital Outlay	30,000	30,000	30,000	
1,363	1,887	-	4,400		06XX - Other Objects	4,400	4,400	4,400	
<b>79,301</b>	<b>84,855</b>	<b>102,762</b>	<b>94,325</b>		<b>Total Function 1131:</b>	<b>99,845</b>	<b>99,845</b>	<b>99,845</b>	
<b>79,301</b>	<b>84,855</b>	<b>102,762</b>	<b>94,325</b>		<b>Total Function 1000:</b>	<b>99,845</b>	<b>99,845</b>	<b>99,845</b>	
<b>6000 - Contingency</b>									
<b>6110 - Operating Contingencies</b>									
-	-	-	15,092		08XX - Contingencies	34,155	34,155	34,155	
-	-	-	15,092		<b>Total Function 6110:</b>	<b>34,155</b>	<b>34,155</b>	<b>34,155</b>	
-	-	-	15,092		<b>Total Function 6000:</b>	<b>34,155</b>	<b>34,155</b>	<b>34,155</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
29,670	25,505	13,108	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>29,670</b>	<b>25,505</b>	<b>13,108</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>29,670</b>	<b>25,505</b>	<b>13,108</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>108,971</b>	<b>110,360</b>	<b>115,870</b>	<b>109,417</b>		<b>Total Fund 251:</b>	<b>134,000</b>	<b>134,000</b>	<b>134,000</b>	

**252 - E-Rate**  
**Total Fund: \$892,381**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2660 - Technology Services</b>									
-	-	-	-		01XX - Other Salaries	95,000	95,000	95,000	
-	-	-	-		02XX - Associated Payroll Costs	23,277	23,277	22,992	
22,265	32,635	32,527	561,937		03XX - Purchased Services	83,000	83,000	83,000	
-	-	-	-		04XX - Supplies & Materials	241,000	241,000	241,285	
<b>22,265</b>	<b>32,635</b>	<b>32,527</b>	<b>561,937</b>		<b>Total Function 2660:</b>	<b>442,277</b>	<b>442,277</b>	<b>442,277</b>	
<b>22,265</b>	<b>32,635</b>	<b>32,527</b>	<b>561,937</b>		<b>Total Function 2000:</b>	<b>442,277</b>	<b>442,277</b>	<b>442,277</b>	
<b>6000 - Contingency</b>									
<b>6110 - Operating Contingencies</b>									
-	-	-	-		08XX - Contingencies	450,104	450,104	450,104	
-	-	-	-		<b>Total Function 6110:</b>	<b>450,104</b>	<b>450,104</b>	<b>450,104</b>	
-	-	-	-		<b>Total Function 6000:</b>	<b>450,104</b>	<b>450,104</b>	<b>450,104</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
319,464	448,522	656,843	200,000		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>319,464</b>	<b>448,522</b>	<b>656,843</b>	<b>200,000</b>		<b>Total Function 7000:</b>	-	-	-	
<b>319,464</b>	<b>448,522</b>	<b>656,843</b>	<b>200,000</b>		<b>Total Function 7000:</b>	-	-	-	
<b>341,728</b>	<b>481,157</b>	<b>689,370</b>	<b>761,937</b>		<b>Total Fund 252:</b>	<b>892,381</b>	<b>892,381</b>	<b>892,381</b>	

**REYNOLDS SCHOOL DISTRICT**  
**251-295 - STATE AND LOCAL FUNDS**  
**REQUIREMENTS**

**253 - Energy Efficient Schools - SB 1149**

Total Fund: \$1,311,375

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2540 - Maintenance &amp; Operations</b>									
-	-	-	740,574		03XX - Purchased Services	-	-	-	
-	-	-	806,934		05XX - Capital Outlay	-	-	-	
-	-	-	<b>1,547,508</b>		<b>Total Function 2540:</b>	-	-	-	
<b>2544 - Maintenance Services</b>									
-	-	-	-		03XX - Purchased Services	300,000	300,000	300,000	
50,000	159,754	-	-		05XX - Capital Outlay	1,011,375	1,011,375	1,011,375	
<b>50,000</b>	<b>159,754</b>	-	-		<b>Total Function 2544:</b>	<b>1,311,375</b>	<b>1,311,375</b>	<b>1,311,375</b>	
<b>50,000</b>	<b>159,754</b>	-	<b>1,547,508</b>		<b>Total Function 2000:</b>	<b>1,311,375</b>	<b>1,311,375</b>	<b>1,311,375</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
834,058	893,814	1,113,223	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>834,058</b>	<b>893,814</b>	<b>1,113,223</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>884,058</b>	<b>893,814</b>	<b>1,113,223</b>	-		<b>Total Function 2000:</b>	-	-	-	
<b>884,058</b>	<b>1,053,569</b>	<b>1,113,223</b>	<b>1,547,508</b>		<b>Total Fund 253:</b>	<b>1,311,375</b>	<b>1,311,375</b>	<b>1,311,375</b>	

**255 - Mt Hood Cable Regulatory Commission Grant**

Total Fund: \$606,128

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2219 - Other Imp Of Instruction</b>									
-	-	3,823	5,490		01XX - Other Salaries	5,490	5,490	5,490	
-	-	942	1,277		02XX - Associated Payroll Costs	1,345	1,345	1,329	
-	-	7,158	5,800		03XX - Purchased Services	5,800	5,800	5,800	
-	-	570,284	566,078		04XX - Supplies & Materials	566,010	566,010	566,026	
-	-	-	27,483		06XX - Other Objects	27,483	27,483	27,483	
-	-	<b>582,206</b>	<b>606,128</b>		<b>Total Function 2219:</b>	<b>606,128</b>	<b>606,128</b>	<b>606,128</b>	
-	-	<b>582,206</b>	<b>606,128</b>		<b>Total Function 2000:</b>	<b>606,128</b>	<b>606,128</b>	<b>606,128</b>	
-	-	<b>582,206</b>	<b>606,128</b>		<b>Total Fund 255:</b>	<b>606,128</b>	<b>606,128</b>	<b>606,128</b>	

**REYNOLDS SCHOOL DISTRICT**  
**251-295 - STATE AND LOCAL FUNDS**  
**REQUIREMENTS**

**256 - Other Contracts & Grants**  
 Total Fund: \$236,135

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1111 - Primary Programs K-5</b>									
2,500	51,075	1,125	33,805		04XX - Supplies & Materials	6,911	6,911	6,911	
<b>2,500</b>	<b>51,075</b>	<b>1,125</b>	<b>33,805</b>		<b>Total Function 1111:</b>	<b>6,911</b>	<b>6,911</b>	<b>6,911</b>	
<b>1121 - Middle School Programs</b>									
-	13,128	18,239	6,000		01XX - Other Salaries	22,199	22,199	22,199	
-	3,557	4,097	1,396		02XX - Associated Payroll Costs	5,439	5,439	5,439	
915	2,271	1,780	7,000		03XX - Purchased Services	45,018	45,018	45,018	
145	450	-	10,604		04XX - Supplies & Materials	-	-	-	
<b>1,060</b>	<b>19,406</b>	<b>24,116</b>	<b>25,000</b>		<b>Total Function 1121:</b>	<b>72,656</b>	<b>72,656</b>	<b>72,656</b>	
<b>1122 - Middle School Extra-Curricular</b>									
960	5,040	0	-		04XX - Supplies & Materials	-	-	-	
<b>960</b>	<b>5,040</b>	<b>0</b>	<b>-</b>		<b>Total Function 1122:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>1131 - High School Programs</b>									
-	9,414	8,320	33,915		04XX - Supplies & Materials	55,700	55,700	55,700	
-	32,286	-	-		05XX - Capital Outlay	-	-	-	
-	<b>41,700</b>	<b>8,320</b>	<b>33,915</b>		<b>Total Function 1131:</b>	<b>55,700</b>	<b>55,700</b>	<b>55,700</b>	
<b>1132 - High School Athletics</b>									
-	-	1,000	1,000		04XX - Supplies & Materials	-	-	-	
-	-	<b>1,000</b>	<b>1,000</b>		<b>Total Function 1132:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>1280 - Alternative Ed</b>									
2,708	-	174	-		01XX - Other Salaries	-	-	-	
748	-	35	-		02XX - Associated Payroll Costs	-	-	-	
-	4,749	4,281	6,395		03XX - Purchased Services	10,395	10,395	10,395	
7,537	6,288	3,127	10,002		04XX - Supplies & Materials	5,605	5,605	5,605	
<b>10,993</b>	<b>11,037</b>	<b>7,617</b>	<b>16,397</b>		<b>Total Function 1280:</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	
<b>15,514</b>	<b>128,258</b>	<b>42,178</b>	<b>110,117</b>		<b>Total Function 1000:</b>	<b>151,267</b>	<b>151,267</b>	<b>151,267</b>	
<b>2000 - Support Services</b>									
<b>2110 - Attendance / Social Work</b>									
-	-	-	731		01XX - Other Salaries	-	-	-	
-	-	-	179		02XX - Associated Payroll Costs	-	-	-	
-	-	-	34		06XX - Other Objects	-	-	-	
-	-	-	<b>945</b>		<b>Total Function 2110:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>2240 - Instructional Staff Development</b>									
-	-	4,350	10,600		03XX - Purchased Services	23,356	23,356	23,356	
-	-	-	519		04XX - Supplies & Materials	11,519	11,519	11,519	
-	-	-	2,325		06XX - Other Objects	2,408	2,408	2,408	
-	-	<b>4,350</b>	<b>13,444</b>		<b>Total Function 2240:</b>	<b>37,283</b>	<b>37,283</b>	<b>37,283</b>	
<b>2559 - Other Stndt Transport</b>									
58,300	-	-	-		03XX - Purchased Services	-	-	-	
<b>58,300</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Function 2559:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>58,300</b>	<b>-</b>	<b>4,350</b>	<b>14,389</b>		<b>Total Function 2000:</b>	<b>37,283</b>	<b>37,283</b>	<b>37,283</b>	
<b>3000 - Enterprise &amp; Community Service</b>									
<b>3231 - DHS Foster Kids</b>									
-	37,135	69,616	5,000		03XX - Purchased Services	-	-	-	
-	<b>37,135</b>	<b>69,616</b>	<b>5,000</b>		<b>Total Function 3231:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>3300 - Community Services</b>									
-	5,764	2,078	-		01XX - Other Salaries	-	-	-	
-	539	417	-		02XX - Associated Payroll Costs	-	-	-	
125	190	250	6,365		04XX - Supplies & Materials	31,585	31,585	31,585	
<b>125</b>	<b>6,493</b>	<b>2,745</b>	<b>6,365</b>		<b>Total Function 3300:</b>	<b>31,585</b>	<b>31,585</b>	<b>31,585</b>	
<b>3500 - Child Care</b>									
-	-	-	-		03XX - Purchased Services	10,000	10,000	10,000	
-	-	-	-		04XX - Supplies & Materials	6,000	6,000	6,000	
-	-	-	-		<b>Total Function 3500:</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	
<b>125</b>	<b>43,628</b>	<b>72,361</b>	<b>11,365</b>		<b>Total Function 3000:</b>	<b>47,585</b>	<b>47,585</b>	<b>47,585</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
60,496	33,939	33,590	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>60,496</b>	<b>33,939</b>	<b>33,590</b>	<b>-</b>		<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>60,496</b>	<b>33,939</b>	<b>33,590</b>	<b>-</b>		<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>134,435</b>	<b>205,825</b>	<b>152,479</b>	<b>135,871</b>		<b>Total Fund 256:</b>	<b>236,135</b>	<b>236,135</b>	<b>236,135</b>	

**REYNOLDS SCHOOL DISTRICT**  
**251-295 - STATE AND LOCAL FUNDS**  
**REQUIREMENTS**

**257 - Contract Fuel Sales**  
 Total Fund: \$325,000

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>3000 - Enterprise &amp; Community Service</b>									
<b><u>3210 - Fuel / DHS Reimb Expense</u></b>									
-	-	-	-	-	03XX - Purchased Services	125,000	125,000	125,000	
460,658	325,644	208,305	411,934		04XX - Supplies & Materials	200,000	200,000	200,000	
<b>460,658</b>	<b>325,644</b>	<b>208,305</b>	<b>411,934</b>		<b>Total Function 3210:</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	
<b>460,658</b>	<b>325,644</b>	<b>208,305</b>	<b>411,934</b>		<b>Total Function 3000:</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
41,153	76,696	83,466	-	-	09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>41,153</b>	<b>76,696</b>	<b>83,466</b>	<b>-</b>	<b>-</b>	<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>41,153</b>	<b>76,696</b>	<b>83,466</b>	<b>-</b>	<b>-</b>	<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>501,811</b>	<b>402,341</b>	<b>291,771</b>	<b>411,934</b>		<b>Total Fund 257:</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	

**258 - Clearing Account**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b><u>1122 - Middle School Extra-Curricular</u></b>									
-	13,177	21,055	29,534		0111 - Licensed Salaries	-	-	-	
-	7,067	-	-		01XX - Other Salaries	-	-	-	
-	5,465	8,785	13,748		02XX - Associated Payroll Costs	-	-	-	
-	-	160	1,500		03XX - Purchased Services	-	-	-	
<b>-</b>	<b>25,708</b>	<b>30,000</b>	<b>44,782</b>		<b>Total Function 1122:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>1132 - High School Athletics</u></b>									
-	-	1,279	-		01XX - Other Salaries	-	-	-	
-	-	277	-		02XX - Associated Payroll Costs	-	-	-	
500	(500)	2,083	-		03XX - Purchased Services	-	-	-	
149	(214)	654	-		04XX - Supplies & Materials	-	-	-	
<b>649</b>	<b>(714)</b>	<b>4,292</b>	<b>-</b>		<b>Total Function 1132:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>649</b>	<b>24,994</b>	<b>34,292</b>	<b>44,782</b>		<b>Total Function 1000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
(714)	4,292	-	-	-	09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>(714)</b>	<b>4,292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(714)</b>	<b>4,292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(65)</b>	<b>29,286</b>	<b>34,292</b>	<b>44,782</b>		<b>Total Fund 258:</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**REYNOLDS SCHOOL DISTRICT**  
**251-295 - STATE AND LOCAL FUNDS**  
**REQUIREMENTS**

**260 - Student Body Account**  
 Total Fund: \$669,550

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b><u>1113 - Elem Extra-Curricular</u></b>									
6,758	7,274	2,350	3,000		03XX - Purchased Services	3,000	3,000	3,000	
122,118	60,697	49,933	88,864		04XX - Supplies & Materials	126,864	126,864	126,864	
200	1,417	84	-		06XX - Other Objects	-	-	-	
<b>129,076</b>	<b>69,389</b>	<b>52,367</b>	<b>91,864</b>		<b>Total Function 1113:</b>	<b>129,864</b>	<b>129,864</b>	<b>129,864</b>	
<b><u>1122 - Middle School Extra-Curricular</u></b>									
6,232	2,928	5,702	-		03XX - Purchased Services	-	-	-	
111,219	81,789	79,897	96,108		04XX - Supplies & Materials	108,108	108,108	108,108	
3,418	8,985	4,937	-		06XX - Other Objects	-	-	-	
<b>120,870</b>	<b>93,702</b>	<b>90,536</b>	<b>96,108</b>		<b>Total Function 1122:</b>	<b>108,108</b>	<b>108,108</b>	<b>108,108</b>	
<b><u>1133 - High School Activities</u></b>									
72,141	48,480	154,532	-		03XX - Purchased Services	-	-	-	
565,252	374,545	321,102	408,000		04XX - Supplies & Materials	408,000	408,000	408,000	
40,505	49,599	72,186	-		06XX - Other Objects	-	-	-	
<b>677,897</b>	<b>472,624</b>	<b>547,820</b>	<b>408,000</b>		<b>Total Function 1133:</b>	<b>408,000</b>	<b>408,000</b>	<b>408,000</b>	
<b>927,843</b>	<b>635,715</b>	<b>690,723</b>	<b>595,972</b>		<b>Total Function 1000:</b>	<b>645,972</b>	<b>645,972</b>	<b>645,972</b>	
<b>6000 - Contingency</b>									
<b><u>6110 - Operating Contingencies</u></b>									
-	-	-	23,578		08XX - Contingencies	23,578	23,578	23,578	
-	-	-	<b>23,578</b>		<b>Total Function 6110:</b>	<b>23,578</b>	<b>23,578</b>	<b>23,578</b>	
-	-	-	<b>23,578</b>		<b>Total Function 6000:</b>	<b>23,578</b>	<b>23,578</b>	<b>23,578</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
335,162	303,732	318,153	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>335,162</b>	<b>303,732</b>	<b>318,153</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>335,162</b>	<b>303,732</b>	<b>318,153</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>1,263,004</b>	<b>939,447</b>	<b>1,008,876</b>	<b>619,550</b>		<b>Total Fund 260:</b>	<b>669,550</b>	<b>669,550</b>	<b>669,550</b>	

**REYNOLDS SCHOOL DISTRICT**  
**251-295 - STATE AND LOCAL FUNDS**  
**REQUIREMENTS**

**261 - Non ASB Funds**  
**Total Fund: \$182,450**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1111 - Primary Programs K-5</b>									
-	-	-	72		01XX - Other Salaries	72	72	72	
-	-	-	17		02XX - Associated Payroll Costs	20	20	20	
54	1,023	609	-		03XX - Purchased Services	-	-	-	
6,949	33,296	52,013	88,919		04XX - Supplies & Materials	77,708	77,708	77,708	
<b>7,003</b>	<b>34,319</b>	<b>52,622</b>	<b>89,007</b>		<b>Total Function 1111:</b>	<b>77,800</b>	<b>77,800</b>	<b>77,800</b>	
<b>1121 - Middle School Programs</b>									
-	64	-	1,413		03XX - Purchased Services	1,000	1,000	1,000	
2,425	4,057	4,505	11,981		04XX - Supplies & Materials	10,600	10,600	10,600	
<b>2,425</b>	<b>4,121</b>	<b>4,505</b>	<b>13,393</b>		<b>Total Function 1121:</b>	<b>11,600</b>	<b>11,600</b>	<b>11,600</b>	
<b>1131 - High School Programs</b>									
-	597	771	1,000		03XX - Purchased Services	950	950	950	
22,517	34,132	30,111	49,471		04XX - Supplies & Materials	39,187	39,187	39,126	
-	-	300	-		06XX - Other Objects	-	-	-	
<b>22,517</b>	<b>34,730</b>	<b>31,182</b>	<b>50,471</b>		<b>Total Function 1131:</b>	<b>40,137</b>	<b>40,137</b>	<b>40,076</b>	
<b>1280 - Alternative Ed</b>									
-	490	1,447	904		04XX - Supplies & Materials	1,150	1,150	1,150	
-	<b>490</b>	<b>1,447</b>	<b>904</b>		<b>Total Function 1280:</b>	<b>1,150</b>	<b>1,150</b>	<b>1,150</b>	
<b>31,944</b>	<b>73,659</b>	<b>89,756</b>	<b>153,775</b>		<b>Total Function 1000:</b>	<b>130,687</b>	<b>130,687</b>	<b>130,626</b>	
<b>3000 - Enterprise &amp; Community Service</b>									
<b>3300 - Community Services</b>									
-	-	-	6,000		04XX - Supplies & Materials	6,000	6,000	6,000	
-	-	-	<b>6,000</b>		<b>Total Function 3300:</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	
<b>3500 - Child Care</b>									
1,618	1,551	1,652	1,769	0.06	0112 - Classified Salaries	1,729	1,729	1,780	0.06
217	252	-	-		01XX - Other Salaries	-	-	-	
502	881	1,462	1,556		02XX - Associated Payroll Costs	1,802	1,802	1,812	
19	37	22	116		03XX - Purchased Services	145	145	145	
18,129	26,797	14,542	34,254		04XX - Supplies & Materials	42,087	42,087	42,087	
<b>20,485</b>	<b>29,518</b>	<b>17,677</b>	<b>37,695</b>	<b>0.06</b>	<b>Total Function 3500:</b>	<b>45,763</b>	<b>45,763</b>	<b>45,824</b>	<b>0.06</b>
<b>20,485</b>	<b>29,518</b>	<b>17,677</b>	<b>43,695</b>	<b>0.06</b>	<b>Total Function 3000:</b>	<b>51,763</b>	<b>51,763</b>	<b>51,824</b>	<b>0.06</b>
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
104,233	120,345	134,109	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>104,233</b>	<b>120,345</b>	<b>134,109</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>104,233</b>	<b>120,345</b>	<b>134,109</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>156,662</b>	<b>223,522</b>	<b>241,542</b>	<b>197,471</b>	<b>0.06</b>	<b>Total Fund 261:</b>	<b>182,450</b>	<b>182,450</b>	<b>182,450</b>	<b>0.06</b>

**262 - Reynolds Education Foundation**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1111 - Primary Programs K-5</b>									
3,025	500	1,032	-		04XX - Supplies & Materials	-	-	-	
<b>3,025</b>	<b>500</b>	<b>1,032</b>	-		<b>Total Function 1111:</b>	-	-	-	
<b>1121 - Middle School Programs</b>									
1,717	-	35	-		04XX - Supplies & Materials	-	-	-	
<b>1,717</b>	-	<b>35</b>	-		<b>Total Function 1121:</b>	-	-	-	
<b>1131 - High School Programs</b>									
993	-	257	-		04XX - Supplies & Materials	-	-	-	
<b>993</b>	-	<b>257</b>	-		<b>Total Function 1131:</b>	-	-	-	
<b>1223 - Transition Program</b>									
1,328	-	-	-		04XX - Supplies & Materials	-	-	-	
<b>1,328</b>	-	-	-		<b>Total Function 1223:</b>	-	-	-	
<b>1280 - Alternative Ed</b>									
750	-	-	-		04XX - Supplies & Materials	-	-	-	
<b>750</b>	-	-	-		<b>Total Function 1280:</b>	-	-	-	
<b>7,813</b>	<b>500</b>	<b>1,324</b>	-		<b>Total Function 1000:</b>	-	-	-	
<b>2000 - Support Services</b>									
<b>2160 - Oth Stdnt Treatment</b>									
237	-	384	-		04XX - Supplies & Materials	-	-	-	
<b>237</b>	-	<b>384</b>	-		<b>Total Function 2160:</b>	-	-	-	
<b>237</b>	-	<b>384</b>	-		<b>Total Function 2000:</b>	-	-	-	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
2,207	1,707	-	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>2,207</b>	<b>1,707</b>	-	-		<b>Total Function 7000:</b>	-	-	-	
<b>2,207</b>	<b>1,707</b>	-	-		<b>Total Function 7000:</b>	-	-	-	
<b>10,257</b>	<b>2,207</b>	<b>1,707</b>	-		<b>Total Fund 262:</b>	-	-	-	



**REYNOLDS SCHOOL DISTRICT**  
**251-295 - STATE AND LOCAL FUNDS**  
**REQUIREMENTS**

**263 - Project Lead the Way (PLTW)**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1121 - Middle School Programs</b>									
-	-	1,700	-		03XX - Purchased Services	-	-	-	
-	-	5,300	8,500		04XX - Supplies & Materials	-	-	-	
-	-	<b>7,000</b>	<b>8,500</b>		<b>Total Function 1121:</b>	-	-	-	
<b>1131 - High School Programs</b>									
795	5,734	-	-		03XX - Purchased Services	-	-	-	
2,747	1,914	-	25,500		04XX - Supplies & Materials	-	-	-	
-	2,753	-	-		06XX - Other Objects	-	-	-	
<b>3,541</b>	<b>10,400</b>	-	<b>25,500</b>		<b>Total Function 1131:</b>	-	-	-	
<b>3,541</b>	<b>10,400</b>	<b>7,000</b>	<b>34,000</b>		<b>Total Function 1000:</b>	-	-	-	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
10,400	-	27,000	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>10,400</b>	-	<b>27,000</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>10,400</b>	-	<b>27,000</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>13,942</b>	<b>10,400</b>	<b>34,000</b>	<b>34,000</b>		<b>Total Fund 263:</b>	-	-	-	

**264 - Four Corners Tuition**

Total Fund: \$115,000

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1220 - Restrictive Programs</b>									
8,518	-	3,708	-		01XX - Other Salaries	-	-	-	
1,489	-	435	-		02XX - Associated Payroll Costs	-	-	-	
169,965	191,280	15,038	-		03XX - Purchased Services	115,000	115,000	115,000	
11,888	13,473	10,844	-		04XX - Supplies & Materials	-	-	-	
<b>191,860</b>	<b>204,753</b>	<b>30,025</b>	-		<b>Total Function 1220:</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	
<b>191,860</b>	<b>204,753</b>	<b>30,025</b>	-		<b>Total Function 1000:</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
38,615	15,112	111,987	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>38,615</b>	<b>15,112</b>	<b>111,987</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>38,615</b>	<b>15,112</b>	<b>111,987</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>230,474</b>	<b>219,865</b>	<b>142,012</b>	-		<b>Total Fund 264:</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	

**265 - Early Childhood Program (FY 13-14)**

Total Fund: \$0

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1140 - Pre-kindergarten Programs</b>									
7,167	-	-	-		0111 - Licensed Salaries	-	-	-	
6,318	-	-	-		0112 - Classified Salaries	-	-	-	
8	-	-	-		01XX - Other Salaries	-	-	-	
6,645	-	-	-		02XX - Associated Payroll Costs	-	-	-	
255	-	-	-		04XX - Supplies & Materials	-	-	-	
<b>20,394</b>	-	-	-		<b>Total Function 1140:</b>	-	-	-	
<b>20,394</b>	-	-	-		<b>Total Function 1000:</b>	-	-	-	
<b>20,394</b>	-	-	-		<b>Total Fund 265:</b>	-	-	-	

**REYNOLDS SCHOOL DISTRICT**  
**251-295 - STATE AND LOCAL FUNDS**  
**REQUIREMENTS**

**265 - Seismic Rehab Grant 17-18 (Year 3)**  
 Total Fund: \$1,202,220

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2544 - Maintenance Services</b>									
-	-	-	-	-	03XX - Purchased Services	180,000	180,000	180,000	
-	-	-	-	-	05XX - Capital Outlay	972,220	972,220	972,220	
-	-	-	-	-	06XX - Other Objects	50,000	50,000	50,000	
<b>Total Function 2544:</b>						<b>1,202,220</b>	<b>1,202,220</b>	<b>1,202,220</b>	
<b>Total Function 2000:</b>						<b>1,202,220</b>	<b>1,202,220</b>	<b>1,202,220</b>	
<b>Total Fund 265:</b>						<b>1,202,220</b>	<b>1,202,220</b>	<b>1,202,220</b>	

**266 - Seismic Rehab Grant 15-16 (Year 1)**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2544 - Maintenance Services</b>									
-	-	56,261	44,726	-	03XX - Purchased Services	-	-	-	
-	-	-	324,429	-	05XX - Capital Outlay	-	-	-	
-	-	552	9,546	-	06XX - Other Objects	-	-	-	
<b>Total Function 2544:</b>						-	-	-	
<b>Total Function 2000:</b>						-	-	-	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
-	-	(15,740)	-	-	09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>Total Function 7000:</b>						-	-	-	
<b>Total Function 7000:</b>						-	-	-	
<b>Total Fund 266:</b>						-	-	-	

**267 - Multnomah County Agreement**  
 Total Fund: \$83,933

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2110 - Attendance / Social Work</b>									
-	-	8,711	47,451	1.00	0111 - Licensed Salaries	46,836	46,836	48,166	1.00
-	-	622	893	-	01XX - Other Salaries	893	893	893	
-	-	2,112	22,120	-	02XX - Associated Payroll Costs	30,014	30,014	30,258	
-	-	-	3,000	-	03XX - Purchased Services	3,080	3,080	3,080	
-	-	-	1,536	-	04XX - Supplies & Materials	1,536	1,536	1,536	
<b>Total Function 2110:</b>						<b>82,359</b>	<b>82,359</b>	<b>83,933</b>	<b>1.00</b>
<b>Total Function 2000:</b>						<b>82,359</b>	<b>82,359</b>	<b>83,933</b>	<b>1.00</b>
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
-	-	(4)	-	-	09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>Total Function 7000:</b>						-	-	-	
<b>Total Function 7000:</b>						-	-	-	
<b>Total Fund 267:</b>						<b>82,359</b>	<b>82,359</b>	<b>83,933</b>	<b>1.00</b>

**REYNOLDS SCHOOL DISTRICT**  
**251-295 - STATE AND LOCAL FUNDS**  
**REQUIREMENTS**

**268 - PPS / Columbia Regional Autism**  
 Total Fund: \$232,567

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1250 - Less Restrictive Programs</b>									
-	-	-	-	-	0112 - Classified Salaries	18,372	18,372	18,906	0.78
-	-	-	-	-	02XX - Associated Payroll Costs	17,148	17,148	17,248	
-	-	-	-	-	03XX - Purchased Services	1,645	1,645	1,645	
<b>Total Function 1250:</b>						<b>37,165</b>	<b>37,165</b>	<b>37,799</b>	<b>0.78</b>
<b>1299 - Other Programs</b>									
94,652	130,476	113,183	111,894	1.50	0111 - Licensed Salaries	106,254	106,254	109,272	1.50
-	-	-	20,909	-	0112 - Classified Salaries	-	-	-	-
-	66	2,479	4,705	-	01XX - Other Salaries	4,401	4,401	4,401	-
46,850	55,353	47,096	58,955	-	02XX - Associated Payroll Costs	57,677	57,677	58,258	-
-	27,360	42,319	6,000	-	03XX - Purchased Services	14,570	14,570	9,940	-
5,544	16,837	-	1,537	-	04XX - Supplies & Materials	2,500	2,500	2,897	-
<b>Total Function 1299:</b>						<b>185,402</b>	<b>185,402</b>	<b>184,768</b>	<b>1.50</b>
<b>147,047</b>	<b>230,092</b>	<b>205,076</b>	<b>204,000</b>	<b>1.50</b>	<b>Total Function 1000:</b>				<b>2.28</b>
<b>147,047</b>	<b>230,092</b>	<b>205,076</b>	<b>204,000</b>	<b>1.50</b>	<b>Total Fund 268:</b>				<b>2.28</b>
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
34,834	6,341	(4,335)	-	-	09XX - Unappropriated Ending Fund Balance	10,000	10,000	10,000	-
<b>34,834</b>	<b>6,341</b>	<b>(4,335)</b>	<b>-</b>	<b>-</b>	<b>Total Function 7000:</b>				<b>10,000</b>
<b>34,834</b>	<b>6,341</b>	<b>(4,335)</b>	<b>-</b>	<b>-</b>	<b>Total Function 7000:</b>				<b>10,000</b>
<b>181,880</b>	<b>236,434</b>	<b>200,741</b>	<b>204,000</b>	<b>1.50</b>	<b>Total Fund 268:</b>				<b>2.28</b>

**269 - Targeted Title 1 Summer Program**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1271 - Remediation</b>									
881	56,622	-	-	-	01XX - Other Salaries	-	-	-	-
233	12,887	-	-	-	02XX - Associated Payroll Costs	-	-	-	-
-	26,968	-	-	-	03XX - Purchased Services	-	-	-	-
-	1,340	-	-	-	04XX - Supplies & Materials	-	-	-	-
46	4,069	-	-	-	06XX - Other Objects	-	-	-	-
<b>Total Function 1271:</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1280 - Alternative Ed</b>									
245	25,492	-	-	-	01XX - Other Salaries	-	-	-	-
63	6,767	-	-	-	02XX - Associated Payroll Costs	-	-	-	-
13	1,342	-	-	-	06XX - Other Objects	-	-	-	-
<b>Total Function 1280:</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1,481</b>	<b>135,486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total Function 1000:</b>				<b>-</b>
<b>1,481</b>	<b>135,486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total Fund 269:</b>				<b>-</b>

**270 - MYC Fee For Service**  
 Total Fund: \$51,500

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1280 - Alternative Ed</b>									
-	10,119	9,266	9,847	0.40	0112 - Classified Salaries	9,744	9,744	10,008	0.40
23,691	12,587	21,028	19,174	-	01XX - Other Salaries	19,174	19,174	19,174	-
4,844	8,706	5,367	11,321	-	02XX - Associated Payroll Costs	12,768	12,768	12,758	-
8,330	774	1,956	5,250	-	03XX - Purchased Services	5,436	5,436	5,436	-
2,826	5,597	3,534	6,599	-	04XX - Supplies & Materials	4,378	4,378	4,124	-
<b>Total Function 1280:</b>						<b>51,500</b>	<b>51,500</b>	<b>51,500</b>	<b>0.40</b>
<b>39,692</b>	<b>37,782</b>	<b>41,150</b>	<b>52,191</b>	<b>0.40</b>	<b>Total Function 1000:</b>				<b>0.40</b>
<b>39,692</b>	<b>37,782</b>	<b>41,150</b>	<b>52,191</b>	<b>0.40</b>	<b>Total Fund 270:</b>				<b>0.40</b>
<b>6000 - Contingency</b>									
<b>6110 - Operating Contingencies</b>									
-	-	-	18,000	-	08XX - Contingencies	-	-	-	-
<b>Total Function 6110:</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Function 6000:</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
45,077	35,295	20,145	20,418	-	09XX - Unappropriated Ending Fund Balance	-	-	-	-
<b>45,077</b>	<b>35,295</b>	<b>20,145</b>	<b>20,418</b>	<b>-</b>	<b>Total Function 7000:</b>				<b>-</b>
<b>45,077</b>	<b>35,295</b>	<b>20,145</b>	<b>20,418</b>	<b>-</b>	<b>Total Function 7000:</b>				<b>-</b>
<b>84,768</b>	<b>73,077</b>	<b>61,295</b>	<b>90,609</b>	<b>0.40</b>	<b>Total Fund 270:</b>				<b>0.40</b>

**REYNOLDS SCHOOL DISTRICT  
251-295 - STATE AND LOCAL FUNDS  
REQUIREMENTS**

**271 - OYCC**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1280 - Alternative Ed</b>									
7,041	-	-	-		0112 - Classified Salaries	-	-	-	
512	-	-	-		01XX - Other Salaries	-	-	-	
4,447	-	-	-		02XX - Associated Payroll Costs	-	-	-	
4,991	-	-	1,615		04XX - Supplies & Materials	-	-	-	
<b>16,991</b>	-	-	<b>1,615</b>		<b>Total Function 1280:</b>	-	-	-	
<b>16,991</b>	-	-	<b>1,615</b>		<b>Total Function 1000:</b>	-	-	-	
<b>16,991</b>	-	-	<b>1,615</b>		<b>Total Fund 271:</b>	-	-	-	

**272 - CTE Pathways  
Total Fund: \$5,000**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1131 - High School Programs</b>									
-	-	-	309		01XX - Other Salaries	-	-	-	
-	-	-	66		02XX - Associated Payroll Costs	-	-	-	
-	-	-	750		03XX - Purchased Services	800	800	800	
-	-	-	14,098		04XX - Supplies & Materials	4,200	4,200	4,200	
-	-	-	<b>15,223</b>		<b>Total Function 1131:</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	
-	-	-	<b>15,223</b>		<b>Total Function 1000:</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	
-	-	-	<b>15,223</b>		<b>Total Fund 272:</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	

**273 - Student Monitoring and Mentorship  
Total Fund: \$17,399**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1299 - Other Programs</b>									
8,961	34,467	-	-		01XX - Other Salaries	-	-	-	
2,000	9,296	-	-		02XX - Associated Payroll Costs	-	-	-	
-	89,169	15,376	-		03XX - Purchased Services	16,704	16,704	16,704	
59	6,730	-	-		04XX - Supplies & Materials	-	-	-	
-	7,375	640	-		06XX - Other Objects	695	695	695	
<b>11,020</b>	<b>147,038</b>	<b>16,016</b>	-		<b>Total Function 1299:</b>	<b>17,399</b>	<b>17,399</b>	<b>17,399</b>	
<b>11,020</b>	<b>147,038</b>	<b>16,016</b>	-		<b>Total Function 1000:</b>	<b>17,399</b>	<b>17,399</b>	<b>17,399</b>	
<b>2000 - Support Services</b>									
<b>2110 - Attendance / Social Work</b>									
-	4,420	-	-		01XX - Other Salaries	-	-	-	
-	1,164	-	-		02XX - Associated Payroll Costs	-	-	-	
458	-	-	-		06XX - Other Objects	-	-	-	
<b>458</b>	<b>5,584</b>	-	-		<b>Total Function 2110:</b>	-	-	-	
<b>458</b>	<b>5,584</b>	-	-		<b>Total Function 2000:</b>	-	-	-	
<b>11,478</b>	<b>152,622</b>	<b>16,016</b>	-		<b>Total Fund 273:</b>	<b>17,399</b>	<b>17,399</b>	<b>17,399</b>	

**274 - Career Education (SB 98)  
Total Fund: \$1,260,000**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2240 - Instructional Staff Development</b>									
244	-	-	-		01XX - Other Salaries	725,000	725,000	725,000	
70	-	-	-		02XX - Associated Payroll Costs	177,627	177,627	175,452	
12	-	-	-		04XX - Supplies & Materials	357,373	357,373	359,548	
<b>327</b>	-	-	-		<b>Total Function 2240:</b>	<b>1,260,000</b>	<b>1,260,000</b>	<b>1,260,000</b>	
<b>327</b>	-	-	-		<b>Total Function 2000:</b>	<b>1,260,000</b>	<b>1,260,000</b>	<b>1,260,000</b>	
<b>327</b>	-	-	-		<b>Total Fund 274:</b>	<b>1,260,000</b>	<b>1,260,000</b>	<b>1,260,000</b>	

**REYNOLDS SCHOOL DISTRICT**  
**251-295 - STATE AND LOCAL FUNDS**  
**REQUIREMENTS**

**275 - PEEK-8 Physical Education Expansion K-8**  
 Total Fund: \$96,418

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1111 - Primary Programs K-5</b>									
67,025	66,385	69,227	60,066	1.08	0111 - Licensed Salaries	56,078	56,078	57,670	0.95
28,982	29,621	27,288	31,656		02XX - Associated Payroll Costs	31,722	31,722	32,018	
-	-	-	3,226		03XX - Purchased Services	2,736	2,736	2,736	
3,994	3,994	3,484	3,994		06XX - Other Objects	3,994	3,994	3,994	
<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>98,942</b>	<b>1.08</b>	<b>Total Function 1111:</b>	<b>94,530</b>	<b>94,530</b>	<b>96,418</b>	<b>0.95</b>
<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>98,942</b>	<b>1.08</b>	<b>Total Function 1000:</b>	<b>94,530</b>	<b>94,530</b>	<b>96,418</b>	<b>0.95</b>
<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>98,942</b>	<b>1.08</b>	<b>Total Fund 275:</b>	<b>94,530</b>	<b>94,530</b>	<b>96,418</b>	<b>0.95</b>

**276 - Seismic Rehab Grant 16-17 (Year 2)**  
 Total Fund: \$1,649,971

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2544 - Maintenance Services</b>									
-	-	763	449,318		03XX - Purchased Services	125,000	125,000	125,000	
-	-	-	1,000,000		05XX - Capital Outlay	1,474,971	1,474,971	1,474,971	
-	-	5,546	50,000		06XX - Other Objects	50,000	50,000	50,000	
-	-	<b>6,309</b>	<b>1,499,318</b>		<b>Total Function 2544:</b>	<b>1,649,971</b>	<b>1,649,971</b>	<b>1,649,971</b>	
-	-	<b>6,309</b>	<b>1,499,318</b>		<b>Total Function 2000:</b>	<b>1,649,971</b>	<b>1,649,971</b>	<b>1,649,971</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
-	-	(6,309)	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
-	-	<b>(6,309)</b>	-		<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
-	-	<b>(6,309)</b>	-		<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
-	-	-	<b>1,499,318</b>		<b>Total Fund 276:</b>	<b>1,649,971</b>	<b>1,649,971</b>	<b>1,649,971</b>	

**277 - Closing the Achievement Gap - NQTL - OF**  
 Total Fund: \$4,919

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2240 - Instructional Staff Development</b>									
-	14,803	2,757	3,803		01XX - Other Salaries	3,763	3,763	3,763	
-	2,839	624	884		02XX - Associated Payroll Costs	922	922	922	
-	-	1,284	-		04XX - Supplies & Materials	-	-	-	
-	838	222	232		06XX - Other Objects	234	234	234	
-	<b>18,480</b>	<b>4,887</b>	<b>4,919</b>		<b>Total Function 2240:</b>	<b>4,919</b>	<b>4,919</b>	<b>4,919</b>	
-	<b>18,480</b>	<b>4,887</b>	<b>4,919</b>		<b>Total Function 2000:</b>	<b>4,919</b>	<b>4,919</b>	<b>4,919</b>	
-	<b>18,480</b>	<b>4,887</b>	<b>4,919</b>		<b>Total Fund 277:</b>	<b>4,919</b>	<b>4,919</b>	<b>4,919</b>	

**278 - OR First Robotics - Lee**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1121 - Middle School Programs</b>									
960	61	-	-		04XX - Supplies & Materials	-	-	-	
40	108	-	-		06XX - Other Objects	-	-	-	
<b>1,000</b>	<b>169</b>	-	-		<b>Total Function 1121:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>1,000</b>	<b>169</b>	-	-		<b>Total Function 1000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>1,000</b>	<b>169</b>	-	-		<b>Total Fund 278:</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**REYNOLDS SCHOOL DISTRICT  
251-295 - STATE AND LOCAL FUNDS  
REQUIREMENTS**

**279 - Educator Effectiveness - NQTL OF**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2240 - Instructional Staff Development</u></b>									
171	55,811	14,355	14,212		01XX - Other Salaries	-	-	-	
47	12,228	3,180	3,304		02XX - Associated Payroll Costs	-	-	-	
-	944	20,241	25,083		03XX - Purchased Services	-	-	-	
803	16,613	22,702	20,884		04XX - Supplies & Materials	-	-	-	
42	3,561	2,516	2,992		06XX - Other Objects	-	-	-	
<b>1,064</b>	<b>89,157</b>	<b>62,994</b>	<b>66,475</b>		<b>Total Function 2240:</b>	-	-	-	
<b>1,064</b>	<b>89,157</b>	<b>62,994</b>	<b>66,475</b>		<b>Total Function 2000:</b>	-	-	-	
<b>1,064</b>	<b>89,157</b>	<b>62,994</b>	<b>66,475</b>		<b>Total Fund 279:</b>	-	-	-	

**280 - Expanded Reading Opportunities Grant**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b><u>1210 - Talented &amp; Gifted</u></b>									
-	78	-	-		01XX - Other Salaries	-	-	-	
-	20	-	-		02XX - Associated Payroll Costs	-	-	-	
-	<b>99</b>	-	-		<b>Total Function 1210:</b>	-	-	-	
<b><u>1271 - Remediation</u></b>									
29,684	36,677	-	-		0111 - Licensed Salaries	-	-	-	
49,799	5,546	-	-		01XX - Other Salaries	-	-	-	
25,887	17,277	-	-		02XX - Associated Payroll Costs	-	-	-	
58,684	80,645	-	-		03XX - Purchased Services	-	-	-	
70,846	99,917	-	-		04XX - Supplies & Materials	-	-	-	
9,820	11,277	-	-		06XX - Other Objects	-	-	-	
<b>244,720</b>	<b>251,339</b>	-	-		<b>Total Function 1271:</b>	-	-	-	
<b>244,720</b>	<b>251,437</b>	-	-		<b>Total Function 1000:</b>	-	-	-	
<b>2000 - Support Services</b>									
<b><u>2240 - Instructional Staff Development</u></b>									
-	52	-	-		01XX - Other Salaries	-	-	-	
-	15	-	-		02XX - Associated Payroll Costs	-	-	-	
-	3,775	-	-		03XX - Purchased Services	-	-	-	
-	<b>3,842</b>	-	-		<b>Total Function 2240:</b>	-	-	-	
-	<b>3,842</b>	-	-		<b>Total Function 2000:</b>	-	-	-	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
0	0	-	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>0</b>	<b>0</b>	-	-		<b>Total Function 7000:</b>	-	-	-	
<b>0</b>	<b>0</b>	-	-		<b>Total Function 7000:</b>	-	-	-	
<b>244,720</b>	<b>255,280</b>	-	-		<b>Total Fund 280:</b>	-	-	-	

**281 - District PLT**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2240 - Instructional Staff Development</u></b>									
-	3,467	-	-		01XX - Other Salaries	-	-	-	
-	813	-	-		02XX - Associated Payroll Costs	-	-	-	
3,336	-	-	-		03XX - Purchased Services	-	-	-	
-	107	-	-		06XX - Other Objects	-	-	-	
<b>3,336</b>	<b>4,387</b>	-	-		<b>Total Function 2240:</b>	-	-	-	
<b>3,336</b>	<b>4,387</b>	-	-		<b>Total Function 2000:</b>	-	-	-	
<b>3,336</b>	<b>4,387</b>	-	-		<b>Total Fund 281:</b>	-	-	-	

**REYNOLDS SCHOOL DISTRICT  
251-295 - STATE AND LOCAL FUNDS  
REQUIREMENTS**

**282 - Summative Assessment**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2230 - Assessment &amp; Testing</b>									
-	34,493	-	8,165		04XX - Supplies & Materials	-	-	-	
-	<b>34,493</b>	-	<b>8,165</b>		<b>Total Function 2230:</b>	-	-	-	
-	<b>34,493</b>	-	<b>8,165</b>		<b>Total Function 2000:</b>	-	-	-	
-	<b>34,493</b>	-	<b>8,165</b>		<b>Total Fund 282:</b>	-	-	-	

**283 - Miller Family Grant  
Total Fund: \$8,757**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2240 - Instructional Staff Development</b>									
-	-	6,003	6,938		01XX - Other Salaries	6,874	6,874	6,874	
-	-	651	1,395		02XX - Associated Payroll Costs	1,682	1,682	1,664	
-	1,301	26,570	61,110		03XX - Purchased Services	-	-	-	
-	-	1,575	1,557		04XX - Supplies & Materials	201	201	219	
-	<b>1,301</b>	<b>34,798</b>	<b>71,000</b>		<b>Total Function 2240:</b>	<b>8,757</b>	<b>8,757</b>	<b>8,757</b>	
-	<b>1,301</b>	<b>34,798</b>	<b>71,000</b>		<b>Total Function 2000:</b>	<b>8,757</b>	<b>8,757</b>	<b>8,757</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
-	32,989	16,710	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
-	<b>32,989</b>	<b>16,710</b>	-		<b>Total Function 7000:</b>	-	-	-	
-	<b>32,989</b>	<b>16,710</b>	-		<b>Total Function 7000:</b>	-	-	-	
-	<b>34,290</b>	<b>51,508</b>	<b>71,000</b>		<b>Total Fund 283:</b>	<b>8,757</b>	<b>8,757</b>	<b>8,757</b>	

**284 - Improvement Planning Grant**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2210 - Improvement of Instructional Services</b>									
-	-	608	-		01XX - Other Salaries	-	-	-	
-	-	72	-		02XX - Associated Payroll Costs	-	-	-	
-	-	15,532	3,788		04XX - Supplies & Materials	-	-	-	
-	-	<b>16,212</b>	<b>3,788</b>		<b>Total Function 2210:</b>	-	-	-	
-	-	<b>16,212</b>	<b>3,788</b>		<b>Total Function 2000:</b>	-	-	-	
-	-	<b>16,212</b>	<b>3,788</b>		<b>Total Fund 284:</b>	-	-	-	

**286 - Youth Transition Program  
Total Fund: \$168,843**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1223 - Transition Program</b>									
49,420	47,145	65,091	-		0112 - Classified Salaries	-	-	-	
-	1,254	3,553	-		01XX - Other Salaries	-	-	-	
15,826	19,305	29,911	-		02XX - Associated Payroll Costs	-	-	-	
2,605	2,448	3,749	3,500		03XX - Purchased Services	3,500	3,500	3,500	
323	365	1,164	10,000		04XX - Supplies & Materials	15,478	15,478	13,212	
-	600	-	300		06XX - Other Objects	300	300	300	
<b>68,173</b>	<b>71,118</b>	<b>103,467</b>	<b>13,800</b>		<b>Total Function 1223:</b>	<b>19,278</b>	<b>19,278</b>	<b>17,012</b>	
<b>1250 - Less Restrictive Programs</b>									
-	-	-	67,895	1.50	0112 - Classified Salaries	90,515	90,515	92,482	1.75
-	-	-	910		01XX - Other Salaries	1,050	1,050	1,050	
-	-	-	29,323		02XX - Associated Payroll Costs	54,314	54,314	54,613	
-	-	-	2,813		03XX - Purchased Services	3,686	3,686	3,686	
-	-	-	<b>100,941</b>	<b>1.50</b>	<b>Total Function 1250:</b>	<b>149,565</b>	<b>149,565</b>	<b>151,831</b>	<b>1.75</b>
<b>68,173</b>	<b>71,118</b>	<b>103,467</b>	<b>114,741</b>	<b>1.50</b>	<b>Total Function 1000:</b>	<b>168,843</b>	<b>168,843</b>	<b>168,843</b>	<b>1.75</b>
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
-	-	(1,130)	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
-	-	<b>(1,130)</b>	-		<b>Total Function 7000:</b>	-	-	-	
-	-	<b>(1,130)</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>68,173</b>	<b>71,118</b>	<b>102,337</b>	<b>114,741</b>	<b>1.50</b>	<b>Total Fund 286:</b>	<b>168,843</b>	<b>168,843</b>	<b>168,843</b>	<b>1.75</b>

**REYNOLDS SCHOOL DISTRICT  
251-295 - STATE AND LOCAL FUNDS  
REQUIREMENTS**

**287 - MLA Play Ground**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1280 - Alternative Ed</b>									
-	-	2,460	2,820		03XX - Purchased Services	-	-	-	
-	-	-	44,990		05XX - Capital Outlay	-	-	-	
-	-	<b>2,460</b>	<b>47,810</b>		<b>Total Function 1280:</b>	-	-	-	
-	-	<b>2,460</b>	<b>47,810</b>		<b>Total Function 1000:</b>	-	-	-	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
-	-	(2,460)	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
-	-	<b>(2,460)</b>	-		<b>Total Function 7000:</b>	-	-	-	
-	-	<b>(2,460)</b>	-		<b>Total Function 7000:</b>	-	-	-	
-	-	-	<b>47,810</b>		<b>Total Fund 287:</b>	-	-	-	

**288 - Home Construction**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1131 - High School Programs</b>									
-	105	-	-		03XX - Purchased Services	-	-	-	
-	<b>105</b>	-	-		<b>Total Function 1131:</b>	-	-	-	
-	<b>105</b>	-	-		<b>Total Function 1000:</b>	-	-	-	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
-	(105)	-	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
-	<b>(105)</b>	-	-		<b>Total Function 7000:</b>	-	-	-	
-	<b>(105)</b>	-	-		<b>Total Function 7000:</b>	-	-	-	
-	-	-	-		<b>Total Fund 288:</b>	-	-	-	

**290 - HB3499 ELD Transformation & Target Evaluation**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1291 - English Language Learners Instruction</b>									
-	-	-	4,121		01XX - Other Salaries	-	-	-	
-	-	-	879		02XX - Associated Payroll Costs	-	-	-	
-	-	-	<b>5,000</b>		<b>Total Function 1291:</b>	-	-	-	
-	-	-	<b>5,000</b>		<b>Total Function 1000:</b>	-	-	-	
-	-	-	<b>5,000</b>		<b>Total Fund 290:</b>	-	-	-	

**291 - HB3499 ELD Transformation&Target District Award**  
Total Fund: \$479,084

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b>1291 - English Language Learners Instruction</b>									
-	-	-	45,088		0112 - Classified Salaries	88,600	88,600	90,372	2.00
-	-	-	60,119		0113 - Administrators Salaries	108,803	108,803	111,221	1.00
-	-	-	-		01XX - Other Salaries	5,641	5,641	5,641	
-	-	-	42,441		02XX - Associated Payroll Costs	123,825	123,825	124,443	
-	-	-	-		03XX - Purchased Services	152,215	152,215	147,407	
-	-	-	<b>147,648</b>		<b>Total Function 1291:</b>	<b>479,084</b>	<b>479,084</b>	<b>479,084</b>	<b>3.00</b>
-	-	-	<b>147,648</b>		<b>Total Function 1000:</b>	<b>479,084</b>	<b>479,084</b>	<b>479,084</b>	<b>3.00</b>
-	-	-	<b>147,648</b>		<b>Total Fund 291:</b>	<b>479,084</b>	<b>479,084</b>	<b>479,084</b>	<b>3.00</b>



**REYNOLDS SCHOOL DISTRICT  
251-295 - STATE AND LOCAL FUNDS  
REQUIREMENTS**

**293 - RLA Head Start Program**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>3000 - Enterprise &amp; Community Service</b>									
<b>3500 - Child Care</b>									
-	-	-	74,805	0.63	0112 - Classified Salaries	-	-	-	-
-	-	2,665	1,450		01XX - Other Salaries	-	-	-	-
-	-	533	44,930		02XX - Associated Payroll Costs	-	-	-	-
-	-	-	1,500		03XX - Purchased Services	-	-	-	-
-	-	114	24,823		04XX - Supplies & Materials	-	-	-	-
-	-	<b>3,313</b>	<b>147,508</b>	<b>0.63</b>	<b>Total Function 3500:</b>	-	-	-	-
-	-	<b>3,313</b>	<b>147,508</b>	<b>0.63</b>	<b>Total Function 3000:</b>	-	-	-	-
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
-	-	9,337	-		09XX - Unappropriated Ending Fund Balance	-	-	-	-
-	-	<b>9,337</b>	-		<b>Total Function 7000:</b>	-	-	-	-
-	-	<b>9,337</b>	-		<b>Total Function 7000:</b>	-	-	-	-
-	-	<b>12,650</b>	<b>147,508</b>	<b>0.63</b>	<b>Total Fund 293:</b>	-	-	-	-

# Nutrition Services



*Reynolds High School Culinary students*

**2017-2018**

## **Nutrition Services Fund 297**

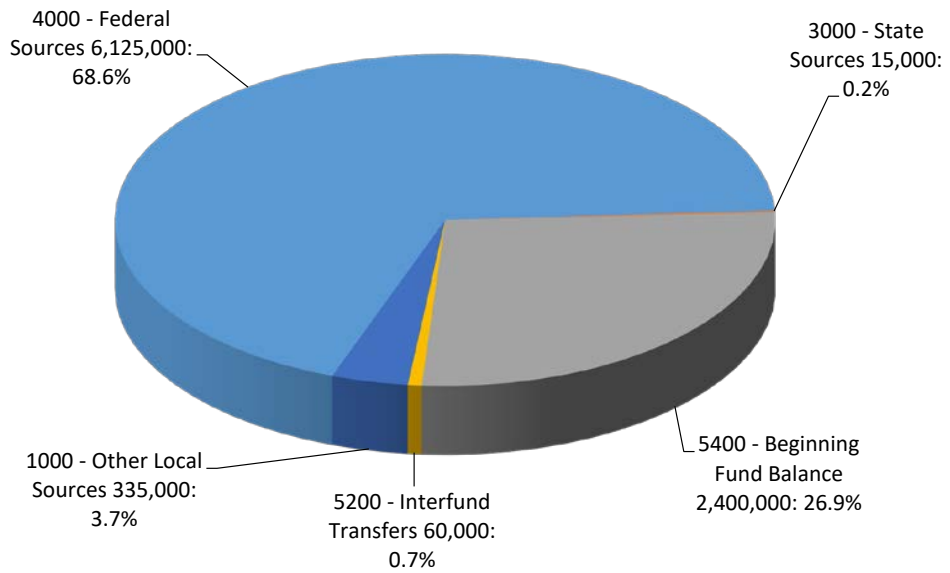
Accounts for revenues and expenditures for the food dispensing programs. Principal revenue sources are sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon, and a transfer from General Fund for “match”.

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

*A great place for learning.*

[www.reynolds.k12.or.us/schools/](http://www.reynolds.k12.or.us/schools/)

**REYNOLDS SCHOOL DISTRICT  
297 - NUTRITION SERVICES FUND SUMMARY  
RESOURCES BY SOURCE**



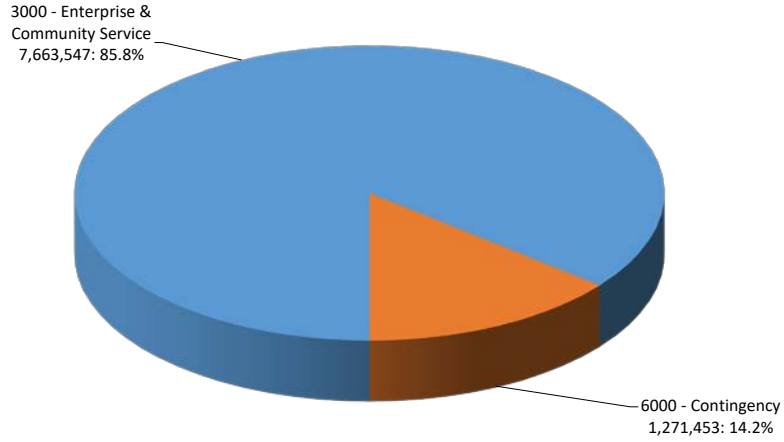
2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
464,956	343,812	295,096	522,000	1000 - Other Local Sources	335,000	335,000	335,000
14,110	8,220	5,000	-	2000 - Intermediate Sources	-	-	-
-	-	22,817	-	3000 - State Sources	15,000	15,000	15,000
5,177,047	5,881,290	5,996,275	5,833,317	4000 - Federal Sources	6,125,000	6,125,000	6,125,000
55,000	55,000	55,000	55,000	5200 - Interfund Transfers	60,000	60,000	60,000
1,225,142	1,540,058	1,865,109	647,741	5400 - Beginning Fund Balance	2,400,000	2,400,000	2,400,000
<b>6,936,256</b>	<b>7,828,381</b>	<b>8,239,298</b>	<b>7,058,058</b>	<b>Total Object :</b>	<b>8,935,000</b>	<b>8,935,000</b>	<b>8,935,000</b>

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT  
297 - NUTRITION SERVICES FUND  
RESOURCES BY SOURCE**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
<b><u>1000 - Other Local Sources</u></b>							
10,551	17,562	-	7,000	1510 - Interest On Investments	10,000	10,000	10,000
401,035	263,000	229,636	450,000	1610 - Food Service Meal Sales	250,000	250,000	250,000
44,253	55,657	54,457	50,000	1690 - Food Services - Other Sales	40,000	40,000	40,000
9,117	7,592	11,003	15,000	1990 - Miscellaneous Revenue	35,000	35,000	35,000
<b>464,956</b>	<b>343,812</b>	<b>295,096</b>	<b>522,000</b>	<b>Total Object 1000:</b>	<b>335,000</b>	<b>335,000</b>	<b>335,000</b>
<b><u>2000 - Intermediate Sources</u></b>							
14,110	8,220	-	-	2199 - Other Intermediate Sources	-	-	-
-	-	5,000	-	2200 - Restricted Revenue	-	-	-
<b>14,110</b>	<b>8,220</b>	<b>5,000</b>	<b>-</b>	<b>Total Object 2000:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>3000 - State Sources</u></b>							
-	-	22,817	-	3299 - Other Restricted Grants	15,000	15,000	15,000
<b>-</b>	<b>-</b>	<b>22,817</b>	<b>-</b>	<b>Total Object 3000:</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b><u>4000 - Federal Sources</u></b>							
306,683	261,268	356,648	421,575	4100 - USDA Commodities	450,000	450,000	450,000
193,349	250,422	-	-	4500 - Restricted Revenue Thru State	175,000	175,000	175,000
79,627	114,204	147,315	140,000	4502 - Summer Seamless Waiver	120,000	120,000	120,000
-	1,265,080	1,286,645	1,237,532	4503 - National Breakfast Program	1,300,000	1,300,000	1,300,000
4,413,414	3,775,948	3,709,181	3,555,453	4505 - National School Nutrition Prog	3,600,000	3,600,000	3,600,000
183,974	214,367	496,487	478,757	4580 - Restrct Fed Rev Thru State	480,000	480,000	480,000
<b>5,177,047</b>	<b>5,881,290</b>	<b>5,996,275</b>	<b>5,833,317</b>	<b>Total Object 4000:</b>	<b>6,125,000</b>	<b>6,125,000</b>	<b>6,125,000</b>
<b><u>5200 - Interfund Transfers</u></b>							
55,000	55,000	55,000	55,000	5200 - Interfund Transfers	60,000	60,000	60,000
<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>Total Object 5200:</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b><u>5400 - Beginning Fund Balance</u></b>							
1,225,142	1,540,058	1,865,109	647,741	5400 - Beginning Fund Balance	2,400,000	2,400,000	2,400,000
<b>1,225,142</b>	<b>1,540,058</b>	<b>1,865,109</b>	<b>647,741</b>	<b>Total Object 5400:</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>
<b>6,936,256</b>	<b>7,828,381</b>	<b>8,239,298</b>	<b>7,058,058</b>	<b>Total Object :</b>	<b>8,935,000</b>	<b>8,935,000</b>	<b>8,935,000</b>

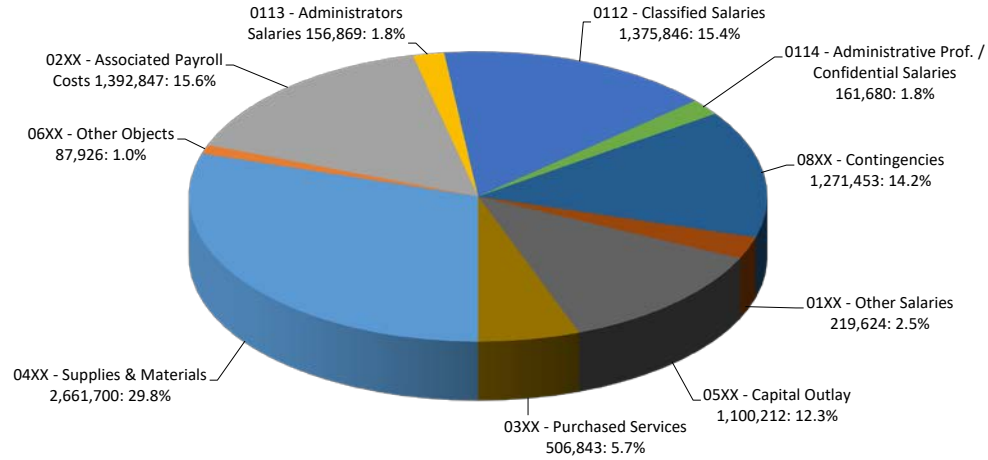
**REYNOLDS SCHOOL DISTRICT  
297 - NUTRITION SERVICES FUND SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
1,100	-	-	-		2000 - Support Services	-	-	-	
5,395,097	5,963,272	5,787,845	7,058,058	54.45	3000 - Enterprise & Community Service	7,663,547	7,663,547	7,663,547	58.52
-	-	-	-		6000 - Contingency	1,271,453	1,271,453	1,271,453	
1,540,058	1,865,109	2,451,453	-		7000 - Unappropriated Ending Fund Balance	-	-	-	
<b>6,936,256</b>	<b>7,828,381</b>	<b>8,239,298</b>	<b>7,058,058</b>	<b>54.45</b>	<b>Total Function :</b>	<b>8,935,000</b>	<b>8,935,000</b>	<b>8,935,000</b>	<b>58.52</b>

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT  
297 - NUTRITION SERVICES FUND SUMMARY  
REQUIREMENTS BY MAJOR OBJECT**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
1,173,987	1,219,606	1,234,837	1,406,700	53.94	0112 - Classified Salaries	1,337,412	1,337,412	1,375,846	55.00
26,039	25,932	32,621	132,122	0.52	0113 - Administrators Salaries	153,536	153,536	156,869	1.52
-	-	-	-	-	0114 - Administrative Prof. / Confidential Salaries	158,166	158,166	161,680	2.00
243,080	262,083	296,780	206,901	-	01XX - Other Salaries	219,624	219,624	219,624	-
941,171	975,721	1,034,118	1,153,377	-	02XX - Associated Payroll Costs	1,383,340	1,383,340	1,392,847	-
2,293,923	2,502,960	2,181,131	2,522,814	-	03XX - Purchased Services	506,843	506,843	506,843	-
558,833	541,756	622,607	769,775	-	04XX - Supplies & Materials	2,661,700	2,661,700	2,661,700	-
122,750	394,761	333,839	788,502	-	05XX - Capital Outlay	1,155,000	1,155,000	1,100,212	-
36,414	40,452	51,912	77,867	-	06XX - Other Objects	87,926	87,926	87,926	-
-	-	-	-	-	08XX - Contingencies	1,271,453	1,271,453	1,271,453	-
1,540,058	1,865,109	2,451,453	-	-	09XX - Unappropriated Ending Fund Balance	-	-	-	-
<b>6,936,256</b>	<b>7,828,381</b>	<b>8,239,298</b>	<b>7,058,058</b>	<b>54.45</b>	<b>Total Object :</b>	<b>8,935,000</b>	<b>8,935,000</b>	<b>8,935,000</b>	<b>58.52</b>

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT  
297 - NUTRITION SERVICES FUND  
REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b>2544 - Maintenance Services</b>									
1,100	-	-	-		05XX - Capital Outlay	-	-	-	
<b>1,100</b>	-	-	-		<b>Total Function 2544:</b>	-	-	-	
<b>3000 - Enterprise &amp; Community Service</b>									
<b>3100 - Food Services</b>									
1,173,987	1,219,606	1,234,837	1,406,700	53.94	0112 - Classified Salaries	1,337,412	1,337,412	1,375,846	55.00
26,039	25,932	32,621	132,122	0.52	0113 - Administrators Salaries	153,536	153,536	156,869	1.52
-	-	-	-		0114 - Administrative Prof. / Confidential Salaries	158,166	158,166	161,680	2.00
212,127	218,557	203,422	134,864		01XX - Other Salaries	147,587	147,587	147,587	
931,802	960,557	1,014,137	1,135,228		02XX - Associated Payroll Costs	1,365,688	1,365,688	1,375,411	
2,259,247	2,437,472	1,872,661	2,499,563		03XX - Purchased Services	485,632	485,632	485,632	
373,543	341,924	419,759	570,830		04XX - Supplies & Materials	2,462,755	2,462,755	2,462,755	
121,650	394,761	333,839	788,502		05XX - Capital Outlay	1,155,000	1,155,000	1,100,212	
33,101	35,891	32,733	68,841		06XX - Other Objects	78,900	78,900	78,900	
<b>5,131,497</b>	<b>5,634,700</b>	<b>5,144,009</b>	<b>6,736,650</b>	<b>54.45</b>	<b>Total Function 3100:</b>	<b>7,344,676</b>	<b>7,344,676</b>	<b>7,344,892</b>	<b>58.52</b>
<b>3101 - Summer Seamless Waiver</b>									
19,625	32,151	44,090	25,000		01XX - Other Salaries	25,000	25,000	25,000	
5,870	11,933	8,953	5,814		02XX - Associated Payroll Costs	6,127	6,127	6,052	
34,676	65,488	89,596	23,251		03XX - Purchased Services	21,211	21,211	21,211	
16,144	70	195	-		04XX - Supplies & Materials	-	-	-	
3,312	4,561	4,515	4,602		06XX - Other Objects	4,602	4,602	4,602	
<b>79,627</b>	<b>114,204</b>	<b>147,349</b>	<b>58,667</b>		<b>Total Function 3101:</b>	<b>56,940</b>	<b>56,940</b>	<b>56,865</b>	
<b>3102 - Nutrition Services Grant</b>									
11,329	11,375	11,482	19,000		01XX - Other Salaries	19,000	19,000	19,000	
3,499	3,231	2,792	4,418		02XX - Associated Payroll Costs	4,656	4,656	4,599	
169,146	199,762	202,654	195,500		04XX - Supplies & Materials	195,500	195,500	195,500	
<b>183,974</b>	<b>214,367</b>	<b>216,927</b>	<b>218,918</b>		<b>Total Function 3102:</b>	<b>219,156</b>	<b>219,156</b>	<b>219,099</b>	
<b>3103 - CACFP - Supper</b>									
-	-	37,786	28,037		01XX - Other Salaries	28,037	28,037	28,037	
-	-	8,235	7,917		02XX - Associated Payroll Costs	6,869	6,869	6,785	
-	-	218,873	-		03XX - Purchased Services	-	-	-	
-	-	14,665	4,424		06XX - Other Objects	4,424	4,424	4,424	
-	-	<b>279,560</b>	<b>40,378</b>		<b>Total Function 3103:</b>	<b>39,330</b>	<b>39,330</b>	<b>39,246</b>	
<b>3104 - Summer Feeding - Hunger Free Oregon</b>									
-	-	-	3,445		04XX - Supplies & Materials	3,445	3,445	3,445	
-	-	-	<b>3,445</b>		<b>Total Function 3104:</b>	<b>3,445</b>	<b>3,445</b>	<b>3,445</b>	
<b>539,597</b>	<b>5,963,272</b>	<b>5,787,845</b>	<b>7,058,058</b>	<b>54.45</b>	<b>Total Function 3000:</b>	<b>7,663,547</b>	<b>7,663,547</b>	<b>7,663,547</b>	<b>58.52</b>
<b>6000 - Contingency</b>									
<b>6110 - Operating Contingencies</b>									
-	-	-	-		08XX - Contingencies	1,271,453	1,271,453	1,271,453	
-	-	-	-		<b>Total Function 6110:</b>	<b>1,271,453</b>	<b>1,271,453</b>	<b>1,271,453</b>	
-	-	-	-		<b>Total Function 6000:</b>	<b>1,271,453</b>	<b>1,271,453</b>	<b>1,271,453</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
1,540,058	1,865,109	2,451,453	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>1,540,058</b>	<b>1,865,109</b>	<b>2,451,453</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>154,058</b>	<b>1,865,109</b>	<b>2,451,453</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>6,936,256</b>	<b>7,828,381</b>	<b>8,239,298</b>	<b>7,058,058</b>	<b>54.45</b>	<b>Total Function - Object :</b>	<b>8,935,000</b>	<b>8,935,000</b>	<b>8,935,000</b>	<b>58.52</b>



# Early Retirement



*2016 Staff Spelling Bee Winner*

**2017-2018**

## **Early Retirement Fund 298**

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

*A great place for learning.*

[www.reynolds.k12.or.us/schools/](http://www.reynolds.k12.or.us/schools/)

**REYNOLDS SCHOOL DISTRICT  
298 - EARLY RETIREMENT FUND  
RESOURCES BY SOURCE**

<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Working</b>		<b>2017/18 Proposed</b>	<b>2017/18 Approved</b>	<b>2017/18 Adopted</b>
<b><u>5200 - Interfund Transfers</u></b>							
400,000	450,000	630,000	630,000	5200 - Interfund Transfers	540,000	540,000	540,000
<b>400,000</b>	<b>450,000</b>	<b>630,000</b>	<b>630,000</b>	<b>Total Object 5200:</b>	<b>540,000</b>	<b>540,000</b>	<b>540,000</b>
<b><u>5400 - Beginning Fund Balance</u></b>							
962,023	665,660	282,662	261,508	5400 - Beginning Fund Balance	10,000	10,000	10,000
<b>962,023</b>	<b>665,660</b>	<b>282,662</b>	<b>261,508</b>	<b>Total Object 5400:</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>1,362,023</b>	<b>1,115,660</b>	<b>912,662</b>	<b>891,508</b>	<b>Total Object :</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>

**REYNOLDS SCHOOL DISTRICT  
298 - EARLY RETIREMENT FUND  
REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2700 - Early Retirement</u></b>									
272,436	277,618	238,927	354,000		01XX - Other Salaries	220,000	220,000	220,000	
423,927	555,380	410,306	537,508		02XX - Associated Payroll Costs	330,000	330,000	330,000	
<b>696,363</b>	<b>832,998</b>	<b>649,233</b>	<b>891,508</b>		<b>Total Function 2700:</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	
<b>696,363</b>	<b>832,998</b>	<b>649,233</b>	<b>891,508</b>		<b>Total Function 2000:</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
665,660	282,662	263,429	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>665,660</b>	<b>282,662</b>	<b>263,429</b>	-		<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>665,660</b>	<b>282,662</b>	<b>263,429</b>	-		<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>1,362,023</b>	<b>1,115,660</b>	<b>912,662</b>	<b>891,508</b>		<b>Total Function - Object :</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	

# Insurance Reserve



*Lonnie Jackson and Reynolds Middle School students*

**2017-2018**

## **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.

*A great place for learning.*

[www.reynolds.k12.or.us/schools/](http://www.reynolds.k12.or.us/schools/)

**REYNOLDS SCHOOL DISTRICT  
 299 - INSURANCE RESERVE FUND  
 RESOURCES BY SOURCE**

<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Working</b>		<b>2017/18 Proposed</b>	<b>2017/18 Approved</b>	<b>2017/18 Adopted</b>
<b><u>1000 - Other Local Sources</u></b>							
31,542	34,251	140,355	496,518	1990 - Miscellaneous Revenue	496,518	496,518	496,518
<b>31,542</b>	<b>34,251</b>	<b>140,355</b>	<b>496,518</b>	<b>Total Object 1000:</b>	<b>496,518</b>	<b>496,518</b>	<b>496,518</b>
<b><u>5200 - Interfund Transfers</u></b>							
57,000	57,000	-	-	5200 - Interfund Transfers	-	-	-
<b>57,000</b>	<b>57,000</b>	<b>-</b>	<b>-</b>	<b>Total Object 5200:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>5400 - Beginning Fund Balance</u></b>							
765,671	797,443	61,189	-	5400 - Beginning Fund Balance	-	-	-
<b>765,671</b>	<b>797,443</b>	<b>61,189</b>	<b>-</b>	<b>Total Object 5400:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>854,213</b>	<b>888,693</b>	<b>201,545</b>	<b>496,518</b>	<b>Total Object :</b>	<b>496,518</b>	<b>496,518</b>	<b>496,518</b>

**REYNOLDS SCHOOL DISTRICT  
299 - INSURANCE RESERVE FUND  
REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2210 - Improvement of Instructional Services</u></b>									
-	-	381	-		01XX - Other Salaries	-	-	-	
-	-	76	-		02XX - Associated Payroll Costs	-	-	-	
4,701	269,723	563,643	-		03XX - Purchased Services	-	-	-	
35,310	19,088	6,771	-		04XX - Supplies & Materials	-	-	-	
9,858	501,384	579,840	-		05XX - Capital Outlay	-	-	-	
6,901	37,309	166,126	-		06XX - Other Objects	-	-	-	
<b>56,770</b>	<b>827,504</b>	<b>1,316,837</b>	-		<b>Total Function 2210:</b>	-	-	-	
<b><u>2544 - Maintenance Services</u></b>									
-	-	7,474	195,000		03XX - Purchased Services	195,000	195,000	195,000	
-	-	-	60,000		04XX - Supplies & Materials	60,000	60,000	60,000	
-	-	-	221,518		05XX - Capital Outlay	221,518	221,518	221,518	
-	-	-	20,000		06XX - Other Objects	20,000	20,000	20,000	
-	-	<b>7,474</b>	<b>496,518</b>		<b>Total Function 2544:</b>	<b>496,518</b>	<b>496,518</b>	<b>496,518</b>	
-	<b>827,504</b>	<b>1,324,311</b>	<b>496,518</b>		<b>Total Function 2000:</b>	<b>496,518</b>	<b>496,518</b>	<b>496,518</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
797,443	61,189	(1,122,766)	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>797,443</b>	<b>61,189</b>	<b>(1,122,766)</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>797,443</b>	<b>61,189</b>	<b>(1,122,766)</b>	-		<b>Total Function 7000:</b>	-	-	-	
<b>854,213</b>	<b>888,693</b>	<b>201,545</b>	<b>496,518</b>		<b>Total Function - Object :</b>	<b>496,518</b>	<b>496,518</b>	<b>496,518</b>	



# Debt Service G.O. Bonds



*Salish Ponds Elementary School students  
out enjoying snow flurries this winter*

**2017-2018**

### **Debt Service/General Obligation Bond Fund 300**

Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes.

### **Debt Service/General Obligation Bond Fund 315**

Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes. This fund supports school building improvements.

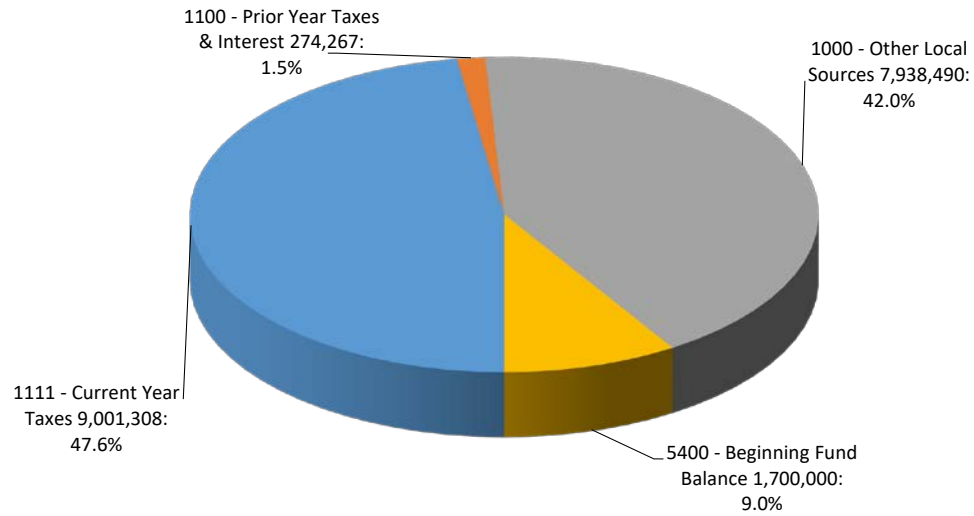
### **Debt Service/PERS UAL Fund 350**

Provides for the payment of principal and interest on PERS UAL pension obligation bonds. Revenue sources are charged to other funds.

*A great place for learning.*

[www.reynolds.k12.or.us/schools/](http://www.reynolds.k12.or.us/schools/)

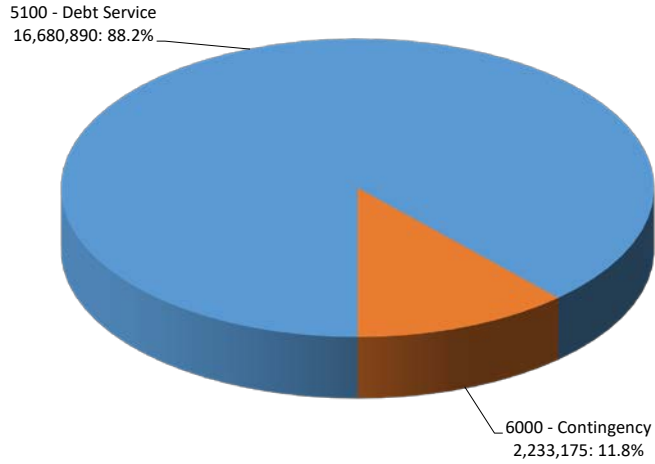
**REYNOLDS SCHOOL DISTRICT  
300-350 - DEBT SERVICE FUNDS SUMMARY  
RESOURCES BY SOURCE**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
6,349,859	6,676,146	8,026,937	7,565,489	1000 - Other Local Sources	7,938,490	7,938,490	7,938,490
171,523	165,063	151,323	224,511	1100 - Prior Year Taxes & Interest	274,267	274,267	274,267
7,435,972	6,873,176	8,003,758	7,325,889	1111 - Current Year Taxes	9,001,308	9,001,308	9,001,308
-	-	(130,157)	-	1531 - Un-Realized Gain / Loss of Investment	-	-	-
968,919	2,026,707	2,391,853	1,500,000	5400 - Beginning Fund Balance	1,700,000	1,700,000	1,700,000
<b>14,926,271</b>	<b>15,741,092</b>	<b>18,443,713</b>	<b>16,615,889</b>	<b>Total Object :</b>	<b>18,914,065</b>	<b>18,914,065</b>	<b>18,914,065</b>

Note: Accounted for using the modified accrual method of accounting.

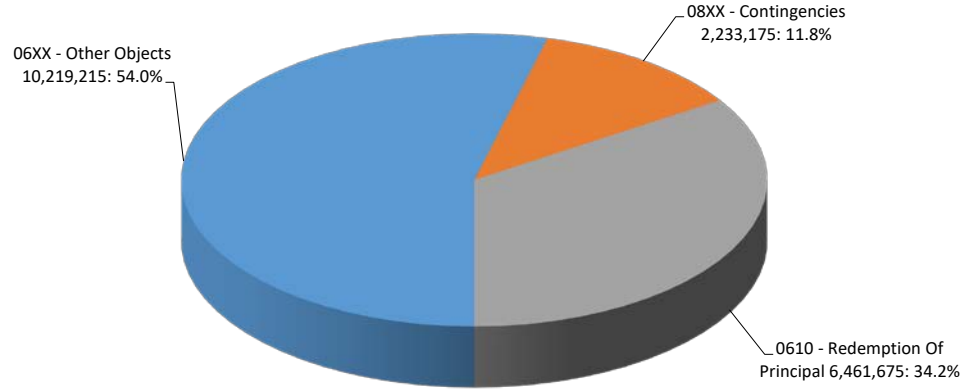
**REYNOLDS SCHOOL DISTRICT  
300-350 - DEBT SERVICE FUNDS SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
12,899,565	13,349,240	15,397,833	16,115,889		5100 - Debt Service	16,680,890	16,680,890	16,680,890	
-	-	-	500,000		6000 - Contingency	2,233,175	2,233,175	2,233,175	
2,026,707	2,391,853	3,045,880	-		7000 - Unappropriated Ending Fund Balance	-	-	-	
<b>14,926,271</b>	<b>15,741,092</b>	<b>18,443,713</b>	<b>16,615,889</b>		<b>Total Function :</b>	<b>18,914,065</b>	<b>18,914,065</b>	<b>18,914,065</b>	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT  
300-350 - DEBT SERVICE FUNDS SUMMARY  
REQUIREMENTS BY MAJOR OBJECT**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
7,152,982	7,542,791	6,244,301	6,080,983		0610 - Redemption Of Principal	6,461,675	6,461,675	6,461,675	
5,746,583	5,806,448	9,153,532	10,034,906		06XX - Other Objects	10,219,215	10,219,215	10,219,215	
-	-	-	500,000		08XX - Contingencies	2,233,175	2,233,175	2,233,175	
2,026,707	2,391,853	3,045,880	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>14,926,271</b>	<b>15,741,092</b>	<b>18,443,713</b>	<b>16,615,889</b>		<b>Total Object :</b>	<b>18,914,065</b>	<b>18,914,065</b>	<b>18,914,065</b>	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT**  
**300 - DEBT SERVICE/2005 G.O. BOND FUND**  
**RESOURCES BY SOURCE**

<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>		<b>2017/18</b>	<b>2017/18</b>	<b>2017/18</b>
<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Working</b>		<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b><u>1000 - Other Local Sources</u></b>							
23,125	25,688	40,369	25,000	1510 - Interest On Investments	28,000	28,000	28,000
<b>23,125</b>	<b>25,688</b>	<b>40,369</b>	<b>25,000</b>	<b>Total Object 1000:</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>
<b><u>1100 - Prior Year Taxes &amp; Interest</u></b>							
171,523	165,063	151,323	102,852	1112 - Prior Year Taxes	106,455	106,455	106,455
<b>171,523</b>	<b>165,063</b>	<b>151,323</b>	<b>102,852</b>	<b>Total Object 1100:</b>	<b>106,455</b>	<b>106,455</b>	<b>106,455</b>
<b><u>1111 - Current Year Taxes</u></b>							
7,435,972	6,872,614	4,401,209	3,357,898	1111 - Current Year Taxes	3,539,045	3,539,045	3,539,045
1,263	562	1,559	1,000	1190 - Tax Penalties & Interest	3,000	3,000	3,000
<b>7,437,235</b>	<b>6,873,176</b>	<b>4,402,768</b>	<b>3,358,898</b>	<b>Total Object 1111:</b>	<b>3,542,045</b>	<b>3,542,045</b>	<b>3,542,045</b>
<b><u>5400 - Beginning Fund Balance</u></b>							
872,243	1,930,050	2,295,228	1,500,000	5400 - Beginning Fund Balance	1,500,000	1,500,000	1,500,000
<b>872,243</b>	<b>1,930,050</b>	<b>2,295,228</b>	<b>1,500,000</b>	<b>Total Object 5400:</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>8,504,125</b>	<b>8,993,978</b>	<b>6,889,689</b>	<b>4,986,750</b>	<b>Total Object :</b>	<b>5,176,500</b>	<b>5,176,500</b>	<b>5,176,500</b>

**REYNOLDS SCHOOL DISTRICT  
300 - DEBT SERVICE/2005 G.O. BOND FUND  
REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
				<b><u>0610 - Redemption Of Principal</u></b>			
4,980,000	5,365,000	3,585,000	3,900,000	0610 - Redemption Of Principal	4,245,000	4,245,000	4,245,000
<b>4,980,000</b>	<b>5,365,000</b>	<b>3,585,000</b>	<b>3,900,000</b>	<b>Total Object 0610:</b>	<b>4,245,000</b>	<b>4,245,000</b>	<b>4,245,000</b>
				<b><u>06XX - Other Objects</u></b>			
1,594,075	1,333,750	1,066,000	886,750	0620 - Interest	691,750	691,750	691,750
<b>1,594,075</b>	<b>1,333,750</b>	<b>1,066,000</b>	<b>886,750</b>	<b>Total Object 06XX:</b>	<b>691,750</b>	<b>691,750</b>	<b>691,750</b>
				<b><u>08XX - Contingencies</u></b>			
-	-	-	200,000	0811 - Assigned	239,750	239,750	239,750
<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>Total Object 08XX:</b>	<b>239,750</b>	<b>239,750</b>	<b>239,750</b>
				<b><u>09XX - Unappropriated Ending Fund Balance</u></b>			
1,930,050	2,295,228	2,238,689	-	0820 - Reserved For Next Year	-	-	-
<b>1,930,050</b>	<b>2,295,228</b>	<b>2,238,689</b>	<b>-</b>	<b>Total Object 09XX:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8,504,125</b>	<b>8,993,978</b>	<b>6,889,689</b>	<b>4,986,750</b>	<b>Total Object :</b>	<b>5,176,500</b>	<b>5,176,500</b>	<b>5,176,500</b>

**REYNOLDS SCHOOL DISTRICT**  
**315 - DEBT SERVICE/2015 G.O. BOND FUND**  
**RESOURCES BY SOURCE**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
<b><u>1000 - Other Local Sources</u></b>							
-	-	990,028	200,000	1510 - Interest On Investments	200,000	200,000	200,000
-	-	<b>990,028</b>	<b>200,000</b>	<b>Total Object 1000:</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b><u>1100 - Prior Year Taxes &amp; Interest</u></b>							
-	-	-	121,659	1112 - Prior Year Taxes	167,812	167,812	167,812
-	-	-	<b>121,659</b>	<b>Total Object 1100:</b>	<b>167,812</b>	<b>167,812</b>	<b>167,812</b>
<b><u>1111 - Current Year Taxes</u></b>							
-	-	3,600,989	3,965,991	1111 - Current Year Taxes	5,458,263	5,458,263	5,458,263
-	-	-	1,000	1190 - Tax Penalties & Interest	1,000	1,000	1,000
-	-	<b>3,600,989</b>	<b>3,966,991</b>	<b>Total Object 1111:</b>	<b>5,459,263</b>	<b>5,459,263</b>	<b>5,459,263</b>
<b><u>1531 - Un-Realized Gain / Loss of Investment</u></b>							
-	-	(130,157)	-	1531 - Un-Realized Gain / Loss of Investment	-	-	-
-	-	<b>(130,157)</b>	-	<b>Total Object 1531:</b>	-	-	-
<b><u>5400 - Beginning Fund Balance</u></b>							
-	-	-	-	5400 - Beginning Fund Balance	200,000	200,000	200,000
-	-	-	-	<b>Total Object 5400:</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
-	-	<b>4,460,860</b>	<b>4,288,650</b>	<b>Total Object :</b>	<b>6,027,075</b>	<b>6,027,075</b>	<b>6,027,075</b>



**REYNOLDS SCHOOL DISTRICT  
315 - DEBT SERVICE/2015 G.O. BOND FUND  
REQUIREMENTS**

<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Working</b>		<b>2017/18 Proposed</b>	<b>2017/18 Approved</b>	<b>2017/18 Adopted</b>
<b><u>0610 - Redemption Of Principal</u></b>							
-	-	480,000	-	0610 - Redemption Of Principal	45,000	45,000	45,000
-	-	<b>480,000</b>	-	<b>Total Object 0610:</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b><u>06XX - Other Objects</u></b>							
-	-	3,276,344	3,988,650	0620 - Interest	3,988,650	3,988,650	3,988,650
-	-	<b>3,276,344</b>	<b>3,988,650</b>	<b>Total Object 06XX:</b>	<b>3,988,650</b>	<b>3,988,650</b>	<b>3,988,650</b>
<b><u>08XX - Contingencies</u></b>							
-	-	704,516	300,000	0811 - Assigned	1,993,425	1,993,425	1,993,425
-	-	<b>704,516</b>	<b>300,000</b>	<b>Total Object 08XX:</b>	<b>1,993,425</b>	<b>1,993,425</b>	<b>1,993,425</b>
-	-	<b>4,460,860</b>	<b>4,288,650</b>	<b>Total Object :</b>	<b>6,027,075</b>	<b>6,027,075</b>	<b>6,027,075</b>

**REYNOLDS SCHOOL DISTRICT**  
**350 - DEBT SERVICE/PERS UAL BOND FUND**  
**RESOURCES BY SOURCE**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
<b><u>1000 - Other Local Sources</u></b>							
17,379	17,347	23,397	15,000	1510 - Interest On Investments	25,000	25,000	25,000
6,308,092	6,633,111	6,973,143	7,325,489	1970 - Services Provided Other Funds	7,685,490	7,685,490	7,685,490
<b>6,325,471</b>	<b>6,650,457</b>	<b>6,996,540</b>	<b>7,340,489</b>	<b>Total Object 1000:</b>	<b>7,710,490</b>	<b>7,710,490</b>	<b>7,710,490</b>
<b><u>5400 - Beginning Fund Balance</u></b>							
96,676	96,657	96,625	-	5400 - Beginning Fund Balance	-	-	-
<b>96,676</b>	<b>96,657</b>	<b>96,625</b>	<b>-</b>	<b>Total Object 5400:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>6,422,146</b>	<b>6,747,114</b>	<b>7,093,164</b>	<b>7,340,489</b>	<b>Total Object :</b>	<b>7,710,490</b>	<b>7,710,490</b>	<b>7,710,490</b>

**REYNOLDS SCHOOL DISTRICT  
350 - DEBT SERVICE/PERS UAL BOND FUND  
REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
<b><u>0610 - Redemption Of Principal</u></b>							
2,172,982	2,177,791	2,179,301	2,180,983	0610 - Redemption Of Principal	2,171,675	2,171,675	2,171,675
<b>2,172,982</b>	<b>2,177,791</b>	<b>2,179,301</b>	<b>2,180,983</b>	<b>Total Object 0610:</b>	<b>2,171,675</b>	<b>2,171,675</b>	<b>2,171,675</b>
<b><u>06XX - Other Objects</u></b>							
4,152,508	4,472,698	4,811,188	5,159,506	0620 - Interest	5,538,815	5,538,815	5,538,815
<b>4,152,508</b>	<b>4,472,698</b>	<b>4,811,188</b>	<b>5,159,506</b>	<b>Total Object 06XX:</b>	<b>5,538,815</b>	<b>5,538,815</b>	<b>5,538,815</b>
<b><u>09XX - Unappropriated Ending Fund Balance</u></b>							
96,657	96,625	102,674	-	0820 - Reserved For Next Year	-	-	-
<b>96,657</b>	<b>96,625</b>	<b>102,674</b>	<b>-</b>	<b>Total Object 09XX:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>6,422,146</b>	<b>6,747,114</b>	<b>7,093,164</b>	<b>7,340,489</b>	<b>Total Object :</b>	<b>7,710,490</b>	<b>7,710,490</b>	<b>7,710,490</b>

**REYNOLDS SCHOOL DISTRICT  
RATIOS OF GENERAL BONDED DEBT OUTSTANDING AND LEGAL DEBT MARGIN  
LAST TEN FISCAL YEARS**

GENERAL BONDED DEBT OUTSTANDING

FISCAL YEAR	GENERAL OBLIGATION BONDS	PENSION OBLIGATION BONDS	FULL FAITH & CREDIT OBLIGATION BOND	TOTAL	LESS GO BOND DEBT SERVICE FUND	LESS PERS BOND FUND	NET GENERAL BONDED DEBT	RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUATION(3)	RATIO OF NET GENERAL BONDED DEBT TO TRUE CASH VALUE(3)
2016-2017	\$ 136,300,047	\$ 55,395,492	\$ 19,400,000	\$ 211,095,539	\$ 3,739,462	\$ 121,751	\$ 207,234,326	3.45%	2.41%
2015-2016	\$ 140,200,047	\$ 57,576,475	\$ 20,090,000	\$ 217,866,522	\$ 2,943,206	\$ 102,675	\$ 214,820,641	3.73%	2.79%
2014-2015	\$ 21,320,000	\$ 59,755,777	\$ 20,760,000	\$ 101,835,777	\$ 2,295,228	\$ 96,624	\$ 99,443,925	1.77%	1.19%
2013-2014	\$ 26,685,000	\$ 61,933,567	\$ 21,410,000	\$ 110,028,567	\$ 1,930,050	\$ 96,657	\$ 108,001,860	2.04%	1.41%
2012-2013	\$ 31,665,000	\$ 64,106,549	\$ 22,040,000	\$ 117,811,549	\$ 872,242	\$ 96,676	\$ 116,842,631	2.26%	1.54%
2011-2012	\$ 36,280,000	\$ 66,253,579	\$ 22,655,000	\$ 125,188,579	\$ 19,060	\$ 94,593	\$ 125,074,926	2.44%	1.64%
2010-2011	\$ 40,580,000	\$ 68,360,186	\$ 23,260,000	\$ 132,200,186	\$ 122,608	\$ 92,967	\$ 131,984,611	2.61%	1.65%
2009-2010	\$ 44,720,000	\$ 70,416,051	\$ -	\$ 115,136,051	\$ 1,119,385	\$ 96,735	\$ 113,919,931	2.29%	1.37%
2008-2009	\$ 48,525,000	\$ 72,413,450	\$ -	\$ 120,938,450	\$ 1,969,964	\$ 125,467	\$ 118,843,019	2.47%	1.39%
2007-2008	\$ 52,060,000	\$ 74,334,185	\$ -	\$ 126,394,185	\$ 1,965,363	\$ 177,835	\$ 124,250,987	2.70%	1.56%
2006-2007	\$ 55,340,000	\$ 76,171,657	\$ -	\$ 131,511,657	\$ 1,240,706	\$ 90,503	\$ 130,180,448	2.99%	1.84%

**Legal Debt Margin Calculation for Fiscal Year 2016-2017:**

Real Market Value	\$ 8,592,233,019
Debt Limit (7.95%)(1)	\$ 683,082,525
Amount of Debt Applicable to Debt Limit	\$ (207,234,326)
Legal Debt Margin	<u>\$ 475,848,199</u>

FISCAL YEAR	RATIO OF TOTAL GENERAL BONDED DEBT TO PERSONAL INCOME(3)	TOTAL GENERAL BONDED DEBT PER CAPITA	NET GENERAL BONDED DEBT PER CAPITA	LEGAL DEBT LIMIT(1)	LEGAL DEBT MARGIN(2)	RATIO OF LEGAL DEBT TO DEBT MARGIN
2016-2017	11.15%	\$ 2,994	\$ 2,939	\$ 683,082,525	\$ 475,848,199	69.66%
2015-2016	12.25%	\$ 2,598	\$ 2,818	\$ 612,211,658	\$ 397,288,342	64.89%
2014-2015	5.96%	\$ 1,353	\$ 1,321	\$ 663,263,104	\$ 563,819,179	85.01%
2013-2014	7.03%	\$ 1,504	\$ 1,476	\$ 608,723,401	\$ 500,721,541	82.26%
2012-2013	7.72%	\$ 1,495	\$ 1,482	\$ 601,378,272	\$ 484,535,641	80.57%
2011-2012	8.90%	\$ 1,681	\$ 1,679	\$ 605,402,001	\$ 480,327,075	79.34%
2010-2011	9.03%	\$ 1,841	\$ 1,838	\$ 635,046,638	\$ 503,062,027	79.22%
2009-2010	7.26%	\$ 1,548	\$ 1,532	\$ 663,055,695	\$ 549,135,764	82.82%
2008-2009	8.27%	\$ 1,709	\$ 1,680	\$ 678,305,133	\$ 559,462,114	82.48%
2007-2008	8.19%	\$ 1,748	\$ 1,718	\$ 634,235,459	\$ 509,984,472	80.41%
2006-2007	NA	NA	NA	\$ 562,245,180	\$ 432,064,732	76.85%

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements

(1) ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values of all taxable properties within the District bases on the following: (A) For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent(.0055) of real market value. (B) For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of real market value. Allowable percent of real market value: (A)Kindergarten through eighth grade, 9\*.0055=4.95% (B) Ninth through twelfth grade, 4\*.0075=3.00% or 7.95% of real market value. Real market value data can be found on Table of Assessed Value and Actual Value of Taxable Property.

(2) The legal debt margin is the District's available borrowing authority under ORS 328.245 and is calculated by subtracting the net debt applicable to the legal debt limit from the legal debt limit.

(3) Demographic and Economic Statistics can be found on Personal Income and Population and Assessed Value and True Cash Value Pages.

Sources: U.S. Census Bureau, American Community Survey and Multnomah Counties Department of Assessment and Taxation.

NA=not available

# Capital Projects Fund



*Superintendent Dr. Linda Florence and  
Sweetbriar Elementary School student at  
2015 Bond Projects kickoff ground breaking  
event*

**2017-2018**

## **Capital Project Fund – Full Faith and Credit Refunding Obligations, Series 2010 Fund 400**

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

## **Capital Project Fund 415**

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

## **School Improvement Projects – QZAB Fund 417**

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

*A great place for learning.*

[www.reynolds.k12.or.us/schools/](http://www.reynolds.k12.or.us/schools/)

# REYNOLDS SCHOOL DISTRICT 2015 CAPITAL BOND PROJECT

2015 PROPOSED BOND PROJECTS	
PROJECT DESCRIPTION	ESTIMATED TOTAL COSTS
<b>SAFETY + SECURITY UPGRADES</b> Alder, Davis, Glenfair, Hartley, Margaret Scott, Salish Ponds Sweetbriar, Woodland Elementary Schools, , HB Lee, Reynolds and Walt Morey Middle Schools; Reynolds Learning Academy West, and Edgefield Campus	\$5,822,871
<b>FAIRVIEW ELEMENTARY</b> School replacement Current Capacity: 515 New Capacity: 570	\$32,613,570
<b>REYNOLDS HIGH</b> Zones 1, 2, 3; Repairs + Renovations 18 new classrooms, restrooms, secure controlled access entrance and automatic door locks, relocate student support services accessed by parents and community to the front entrance of the building, expanded cafeteria/commons. New Capacity: 530	\$34,796,725
<b>WILKES ELEMENTARY</b> School replacement Current Capacity: 451 New Capacity: 527	\$26,355,306
<b>TROUTDALE ELEMENTARY</b> School replacement Current Capacity: 394 New Capacity: 450	\$23,911,528
<b>BOND ISSUANCE</b>	\$1,500,000
<b>BOND TOTAL</b>	<b>\$125,000,000</b>

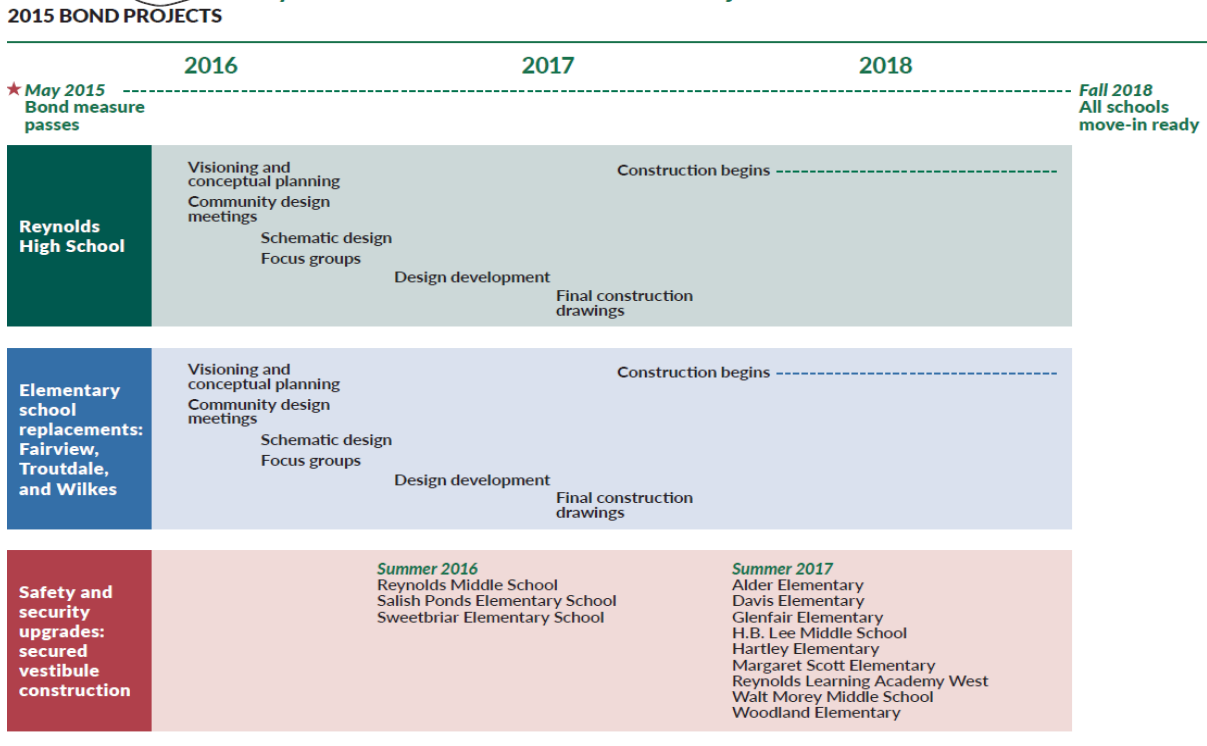
On May 19, 2015, the Reynolds School District successfully passed a \$125 million general obligation bond thanks to the votes of devoted citizens. A bond premium was realized during the bond sale that increased the project budget by another \$14 million.

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

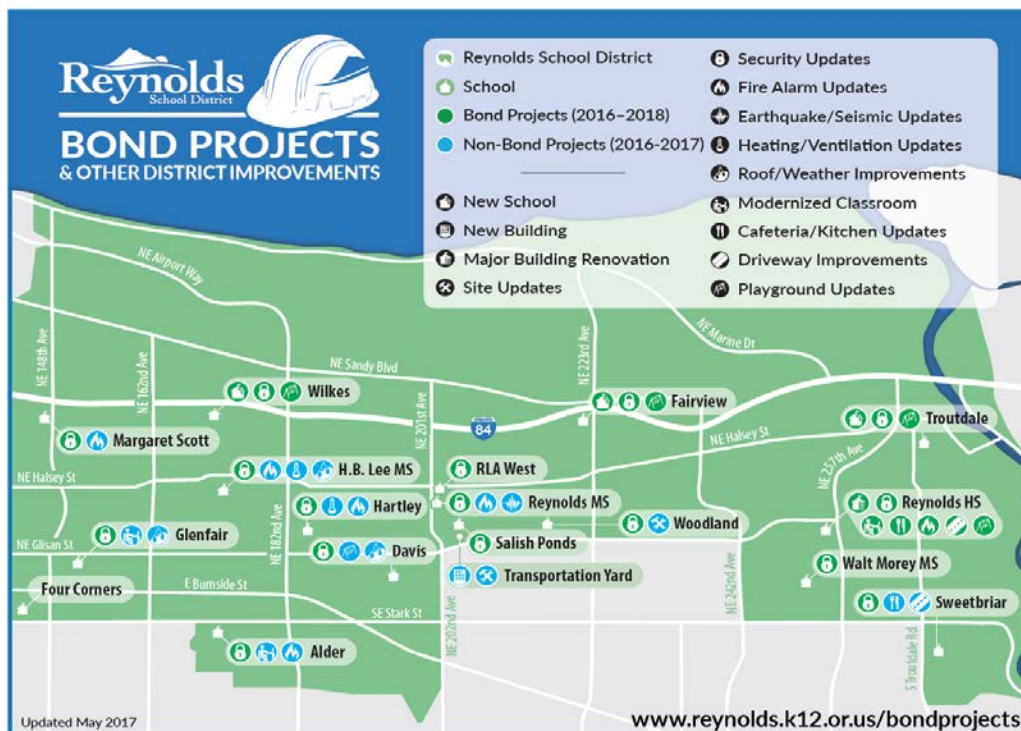
Included within the section are the bond project timeline, district project map and bond amortization schedule.



## Reynolds School District 2015 Bond Projects Timeline



# REYNOLDS SCHOOL DISTRICT 2015 CAPITAL BOND PROJECT



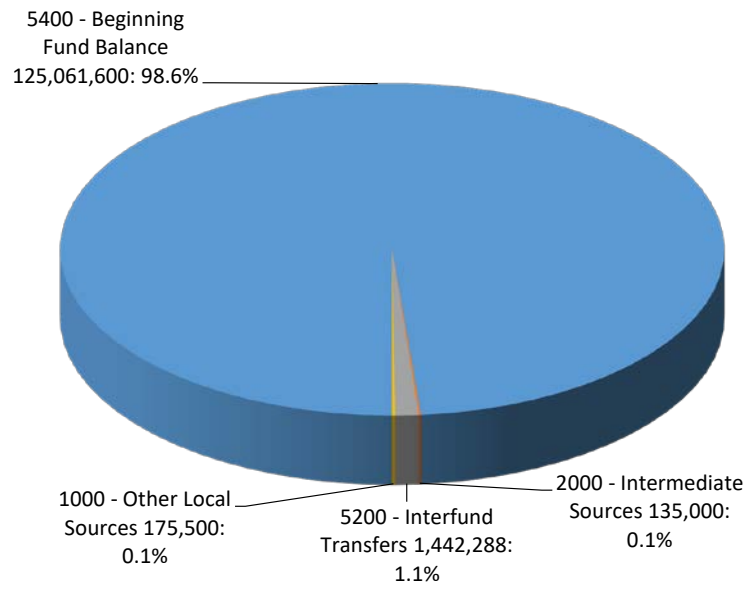
MASTER SCHEDULE & BUDGET						
	Est. Completion Date	Est. Budget	Actual Spending 15-16	Est. Spending 16-17	Est. Spending 17-18	Est. Spending 18-19
<b>Secure Vestibules</b>		\$ 8,183,973	\$ 338,299	\$ 2,515,000	\$ 4,500,000	\$ 830,674
Schematic Design	3/6/2017					
Construction	9/1/2017					
<b>Reynolds High School</b>		\$ 35,359,068	\$ 522,227	\$ 4,250,000	\$ 20,000,000	\$ 10,586,841
Schematic Design	3/6/2017					
Construction	9/11/2018					
<b>Wilkes Elementary</b>		\$ 32,347,846	\$ 452,598	\$ 2,520,000	\$ 26,000,000	\$ 3,375,248
Schematic Design	4/4/2017					
Construction	8/31/2018					
<b>Fairview Elementary</b>		\$ 31,746,828	\$ 330,434	\$ 2,530,000	\$ 26,000,000	\$ 2,886,394
Schematic Design	5/1/2017					
Construction	8/31/2018					
<b>Troutdale Elementary</b>		\$ 31,460,543	\$ 311,563	\$ 2,560,000	\$ 26,000,000	\$ 2,588,980
Schematic Design	4/3/2017					
Construction	8/31/2018					
<b>District Wide</b>		\$ 1,743,026	\$ 953,026	\$ 590,000	\$ 200,000	\$ -
District Costs						
		<b>\$ 140,841,284</b>	<b>\$ 2,908,146</b>	<b>\$ 14,965,000</b>	<b>\$ 102,700,000</b>	<b>\$ 20,268,137</b>



**REYNOLDS SCHOOL DISTRICT  
GENERAL OBLIGATION BONDS, SERIES 2015  
AMORTIZATION SCHEDULE**

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

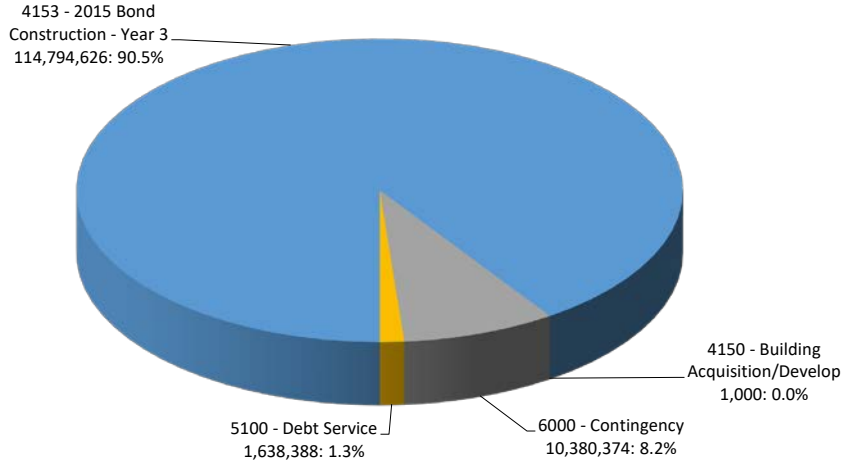
**REYNOLDS SCHOOL DISTRICT  
400-417 - CAPITAL PROJECTS FUNDS SUMMARY  
RESOURCES BY SOURCE**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
1,932	3,407	143,750	131,500	1000 - Other Local Sources	175,500	175,500	175,500
97,841	249,307	95,827	100,000	2000 - Intermediate Sources	135,000	135,000	135,000
-	-	137,706,332	4,000,000	5100 - Debt Financing Source	-	-	-
1,000,000	1,542,038	1,100,538	1,319,938	5200 - Interfund Transfers	1,442,288	1,442,288	1,442,288
1,076,289	534,346	686,061	135,114,175	5400 - Beginning Fund Balance	125,061,600	125,061,600	125,061,600
<b>2,176,061</b>	<b>2,329,098</b>	<b>139,732,507</b>	<b>140,665,613</b>	<b>Total Object :</b>	<b>126,814,388</b>	<b>126,814,388</b>	<b>126,814,388</b>

Note: Accounted for using the modified accrual method of accounting.

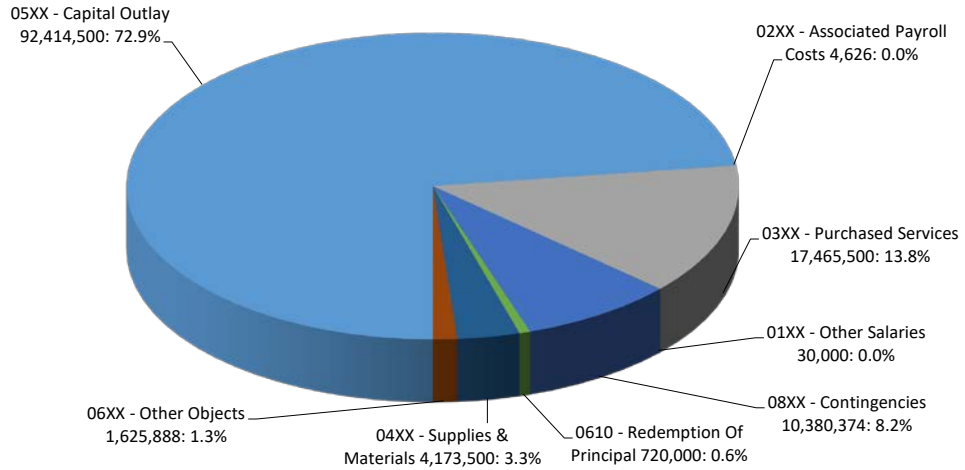
**REYNOLDS SCHOOL DISTRICT  
400-417 - CAPITAL PROJECTS FUNDS SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
778	1,000	120	4,001,000		4150 - Building Acquisition/Develop	1,000	1,000	1,000	
-	-	2,908,147	-		4151 - 2015 Bond Construction - Year 1	-	-	-	
-	-	-	32,574,089		4152 - 2015 Bond Construction - Year 2	-	-	-	
-	-	-	-		4153 - 2015 Bond Construction - Year 3	114,794,626	114,794,626	114,794,626	
1,640,938	1,642,038	1,642,538	1,642,438		5100 - Debt Service	1,638,388	1,638,388	1,638,388	
-	-	-	102,448,086		6000 - Contingency	10,380,374	10,380,374	10,380,374	
534,346	686,061	135,181,702	-		7000 - Unappropriated Ending Fund Balance	-	-	-	
<b>2,176,061</b>	<b>2,329,098</b>	<b>139,732,507</b>	<b>140,665,613</b>		<b>Total Function :</b>	<b>126,814,388</b>	<b>126,814,388</b>	<b>126,814,388</b>	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT  
400-417 - CAPITAL PROJECTS FUNDS SUMMARY  
REQUIREMENTS BY MAJOR OBJECT**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
-	-	-	27,111		01XX - Other Salaries	30,000	30,000	30,000	
-	-	-	6,282		02XX - Associated Payroll Costs	4,626	4,626	4,626	
-	-	2,095,423	13,721,337		03XX - Purchased Services	17,465,500	17,465,500	17,465,500	
-	-	82,076	1,209,216		04XX - Supplies & Materials	4,173,500	4,173,500	4,173,500	
-	-	-	20,489,103		05XX - Capital Outlay	92,414,500	92,414,500	92,414,500	
630,000	650,000	670,000	690,000		0610 - Redemption Of Principal	720,000	720,000	720,000	
1,011,716	993,038	1,703,305	2,074,478		06XX - Other Objects	1,625,888	1,625,888	1,625,888	
-	-	-	102,448,086		08XX - Contingencies	10,380,374	10,380,374	10,380,374	
534,346	686,061	135,181,702	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>2,176,061</b>	<b>2,329,098</b>	<b>139,732,507</b>	<b>140,665,613</b>		<b>Total Object :</b>	<b>126,814,388</b>	<b>126,814,388</b>	<b>126,814,388</b>	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT  
400 - CAPITAL PROJECTS FUND  
RESOURCES BY SOURCE**

<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Working</b>		<b>2017/18 Proposed</b>	<b>2017/18 Approved</b>	<b>2017/18 Adopted</b>
<b><u>1000 - Other Local Sources</u></b>							
1,932	3,407	9,598	6,500	1510 - Interest On Investments	500	500	500
<b>1,932</b>	<b>3,407</b>	<b>9,598</b>	<b>6,500</b>	<b>Total Object 1000:</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b><u>2000 - Intermediate Sources</u></b>							
97,841	249,307	95,827	100,000	2199 - Other Intermediate Sources	135,000	135,000	135,000
<b>97,841</b>	<b>249,307</b>	<b>95,827</b>	<b>100,000</b>	<b>Total Object 2000:</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
<b><u>5200 - Interfund Transfers</u></b>							
1,000,000	1,542,038	1,100,538	1,319,938	5200 - Interfund Transfers	1,442,288	1,442,288	1,442,288
<b>1,000,000</b>	<b>1,542,038</b>	<b>1,100,538</b>	<b>1,319,938</b>	<b>Total Object 5200:</b>	<b>1,442,288</b>	<b>1,442,288</b>	<b>1,442,288</b>
<b><u>5400 - Beginning Fund Balance</u></b>							
1,076,289	534,346	686,061	217,000	5400 - Beginning Fund Balance	61,600	61,600	61,600
<b>1,076,289</b>	<b>534,346</b>	<b>686,061</b>	<b>217,000</b>	<b>Total Object 5400:</b>	<b>61,600</b>	<b>61,600</b>	<b>61,600</b>
<b>2,176,061</b>	<b>2,329,098</b>	<b>1,892,023</b>	<b>1,643,438</b>	<b>Total Object :</b>	<b>1,639,388</b>	<b>1,639,388</b>	<b>1,639,388</b>

**REYNOLDS SCHOOL DISTRICT  
400 - CAPITAL PROJECTS FUND  
REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>4150 - Building Acquisition/Develop</b>									
<b><u>4150 - Building Acquisition/Develop</u></b>									
778	1,000	120	1,000		06XX - Other Objects	1,000	1,000	1,000	
<b>778</b>	<b>1,000</b>	<b>120</b>	<b>1,000</b>			<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	
<b>778</b>	<b>1,000</b>	<b>120</b>	<b>1,000</b>			<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	
<b>5100 - Debt Service</b>									
<b><u>5110 - Long-Term Debt Service</u></b>									
630,000	650,000	670,000	690,000		0610 - Redemption Of Principal	720,000	720,000	720,000	
1,010,938	992,038	972,538	952,438		06XX - Other Objects	918,388	918,388	918,388	
<b>1,640,938</b>	<b>1,642,038</b>	<b>1,642,538</b>	<b>1,642,438</b>			<b>1,638,388</b>	<b>1,638,388</b>	<b>1,638,388</b>	
<b>1,640,938</b>	<b>1,642,038</b>	<b>1,642,538</b>	<b>1,642,438</b>			<b>1,638,388</b>	<b>1,638,388</b>	<b>1,638,388</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
534,346	686,061	249,365	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>534,346</b>	<b>686,061</b>	<b>249,365</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	
<b>534,346</b>	<b>686,061</b>	<b>249,365</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	
<b>2,176,061</b>	<b>2,329,098</b>	<b>1,892,023</b>	<b>1,643,438</b>			<b>1,639,388</b>	<b>1,639,388</b>	<b>1,639,388</b>	

**REYNOLDS SCHOOL DISTRICT  
415 - 2015 CAPITAL PROJECTS FUND  
RESOURCES BY SOURCE**

<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Working</b>		<b>2017/18 Proposed</b>	<b>2017/18 Approved</b>	<b>2017/18 Adopted</b>
<b><u>1000 - Other Local Sources</u></b>							
-	-	131,152	125,000	1510 - Interest On Investments	75,000	75,000	75,000
-	-	3,000	-	1990 - Miscellaneous Revenue	100,000	100,000	100,000
-	-	<b>134,152</b>	<b>125,000</b>	<b>Total Object 1000:</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
<b><u>5100 - Debt Financing Source</u></b>							
-	-	122,770,047	-	5110 - Bond Proceeds	-	-	-
-	-	14,936,285	-	5120 - Bond Premium	-	-	-
-	-	<b>137,706,332</b>	-	<b>Total Object 5100:</b>	-	-	-
<b><u>5400 - Beginning Fund Balance</u></b>							
-	-	-	134,897,175	5400 - Beginning Fund Balance	125,000,000	125,000,000	125,000,000
-	-	-	<b>134,897,175</b>	<b>Total Object 5400:</b>	<b>125,000,000</b>	<b>125,000,000</b>	<b>125,000,000</b>
-	-	<b>137,840,484</b>	<b>135,022,175</b>	<b>Total Object :</b>	<b>125,175,000</b>	<b>125,175,000</b>	<b>125,175,000</b>

**REYNOLDS SCHOOL DISTRICT  
415 - 2015 CAPITAL PROJECTS FUND  
REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>4151 - 2015 Bond Construction - Year 1</b>									
<b><u>4151 - 2015 Bond Construction - Year 1</u></b>									
-	-	2,095,423	-		03XX - Purchased Services	-	-	-	
-	-	82,076	-		04XX - Supplies & Materials	-	-	-	
-	-	730,647	-		06XX - Other Objects	-	-	-	
-	-	<b>2,908,147</b>	-		<b>Total Function 4151:</b>	-	-	-	
-	-	<b>2,908,147</b>	-		<b>Total Function 4151:</b>	-	-	-	
<b>4152 - 2015 Bond Construction - Year 2</b>									
<b><u>4152 - 2015 Bond Construction - Year 2</u></b>									
-	-	-	27,111		01XX - Other Salaries	-	-	-	
-	-	-	6,282		02XX - Associated Payroll Costs	-	-	-	
-	-	-	13,386,902		03XX - Purchased Services	-	-	-	
-	-	-	1,209,216		04XX - Supplies & Materials	-	-	-	
-	-	-	16,827,038		05XX - Capital Outlay	-	-	-	
-	-	-	1,117,540		06XX - Other Objects	-	-	-	
-	-	-	<b>32,574,089</b>		<b>Total Function 4152:</b>	-	-	-	
-	-	-	<b>32,574,089</b>		<b>Total Function 4152:</b>	-	-	-	
<b>4153 - 2015 Bond Construction - Year 3</b>									
<b><u>4153 - 2015 Bond Construction - Year 3</u></b>									
-	-	-	-		01XX - Other Salaries	30,000	30,000	30,000	
-	-	-	-		02XX - Associated Payroll Costs	4,626	4,626	4,626	
-	-	-	-		03XX - Purchased Services	17,465,500	17,465,500	17,465,500	
-	-	-	-		04XX - Supplies & Materials	4,173,500	4,173,500	4,173,500	
-	-	-	-		05XX - Capital Outlay	92,414,500	92,414,500	92,414,500	
-	-	-	-		06XX - Other Objects	706,500	706,500	706,500	
-	-	-	-		<b>Total Function 4153:</b>	<b>114,794,626</b>	<b>114,794,626</b>	<b>114,794,626</b>	
-	-	-	-		<b>Total Function 4153:</b>	<b>114,794,626</b>	<b>114,794,626</b>	<b>114,794,626</b>	
<b>6000 - Contingency</b>									
<b><u>6110 - Operating Contingencies</u></b>									
-	-	134,932,337	102,448,086		08XX - Contingencies	10,380,374	10,380,374	10,380,374	
-	-	<b>134,932,337</b>	<b>102,448,086</b>		<b>Total Function 6110:</b>	<b>10,380,374</b>	<b>10,380,374</b>	<b>10,380,374</b>	
-	-	<b>134,932,337</b>	<b>102,448,086</b>		<b>Total Function 6000:</b>	<b>10,380,374</b>	<b>10,380,374</b>	<b>10,380,374</b>	
-	-	<b>137,840,484</b>	<b>135,022,175</b>		<b>Total Function - Object :</b>	<b>125,175,000</b>	<b>125,175,000</b>	<b>125,175,000</b>	



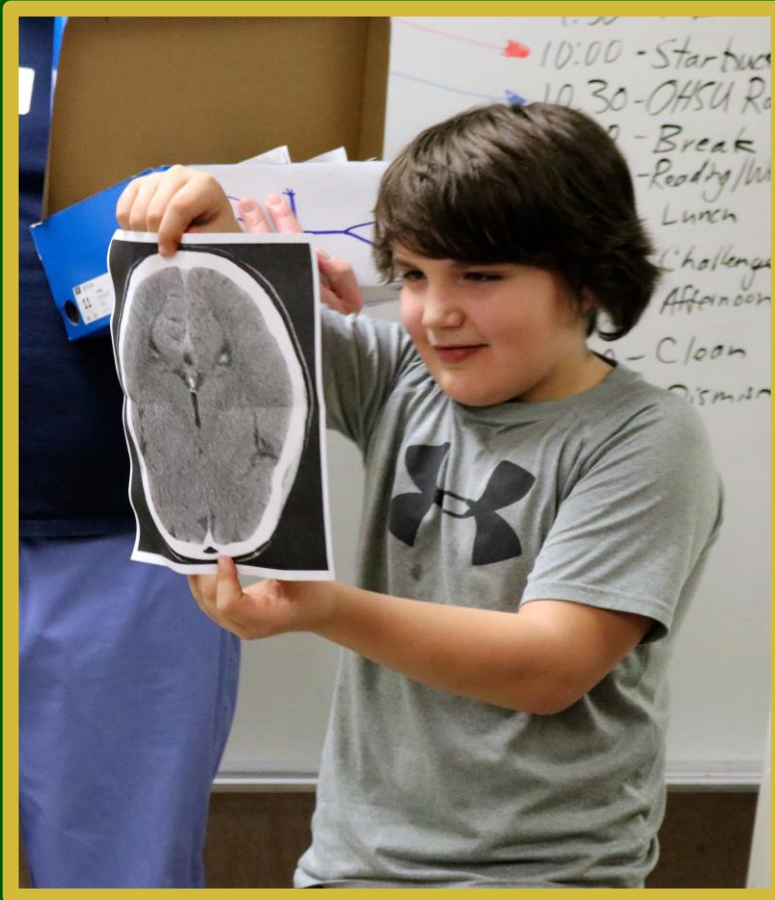
**REYNOLDS SCHOOL DISTRICT  
 417 - SCHOOL IMPROVEMENT PROJECTS - QZAB FUND  
 RESOURCES BY SOURCE**

<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Working</b>		<b>2017/18 Proposed</b>	<b>2017/18 Approved</b>	<b>2017/18 Adopted</b>
<b><u>5100 - Debt Financing Source</u></b>							
-	-	-	4,000,000	5110 - Bond Proceeds	-	-	-
-	-	-	<b>4,000,000</b>	<b>Total Object 5100:</b>	-	-	-
-	-	-	<b>4,000,000</b>	<b>Total Object :</b>	-	-	-

**REYNOLDS SCHOOL DISTRICT  
 417 - SCHOOL IMPROVEMENT PROJECTS - QZAB FUND  
 REQUIREMENTS**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>4150 - Building Acquisition/Develop</b>									
<b><u>4150 - Building Acquisition/Develop</u></b>									
-	-	-	334,435			-	-	-	
-	-	-	3,662,065			-	-	-	
-	-	-	3,500			-	-	-	
-	-	-	<b>4,000,000</b>			-	-	-	
					<b>Total Function 4150:</b>	-	-	-	
-	-	-	<b>4,000,000</b>			-	-	-	
					<b>Total Function 4150:</b>	-	-	-	
-	-	-	<b>4,000,000</b>			-	-	-	
					<b>Total Function - Object :</b>	-	-	-	

# Trust Fund



*Student at Alder Elementary School studies a brain scan during Career Day*

**2017-2018**

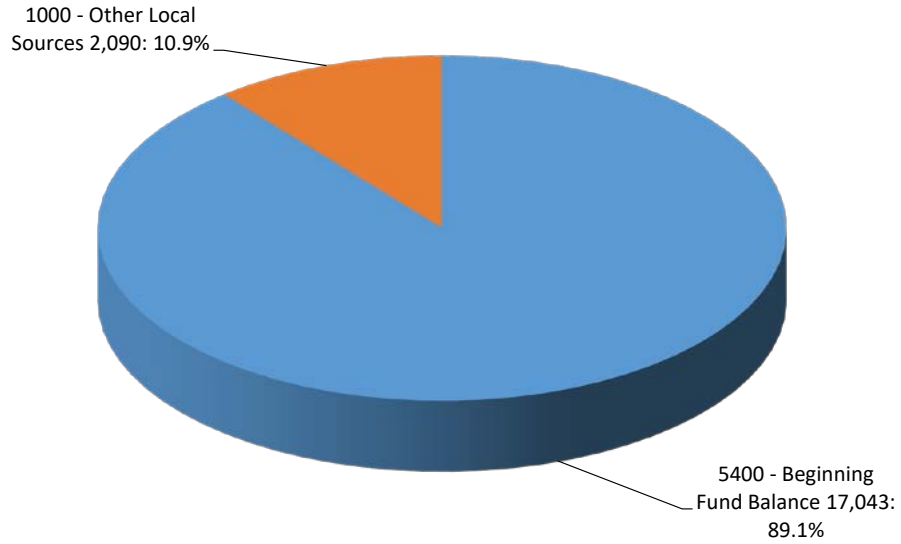
## **Trust Funds 700**

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.

*A great place for learning.*

[www.reynolds.k12.or.us/schools/](http://www.reynolds.k12.or.us/schools/)

**REYNOLDS SCHOOL DISTRICT  
718-730 - TRUST FUNDS SUMMARY  
RESOURCES BY SOURCE**



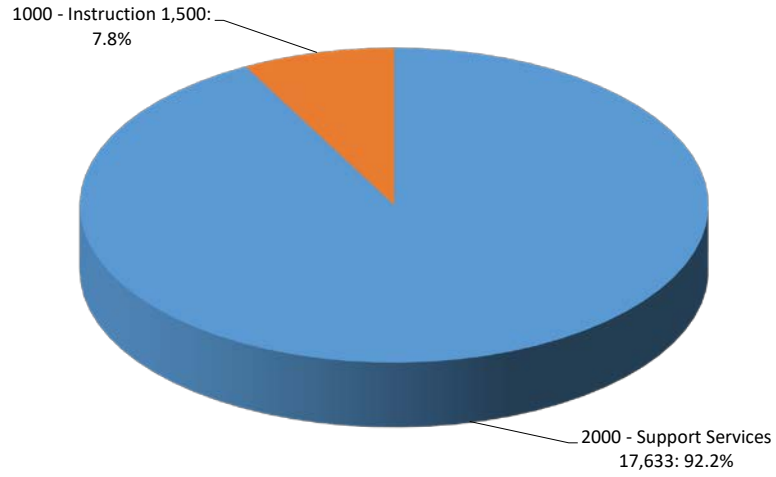
2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
2,945	1,905	3,388	1,500	1000 - Other Local Sources	2,090	2,090	2,090
11,057	13,942	15,285	30,178	5400 - Beginning Fund Balance	17,043	17,043	17,043
<b>14,002</b>	<b>15,847</b>	<b>18,672</b>	<b>31,678</b>	<b>Total Object :</b>	<b>19,133</b>	<b>19,133</b>	<b>19,133</b>

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT**  
**718-730 - TRUST FUNDS**  
**RESOURCES BY SOURCE**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working		2017/18 Proposed	2017/18 Approved	2017/18 Adopted
<b><u>718 - Maria Reed Memorial</u></b>							
-	605	-	-	1920 - Private Source Donations	-	-	-
-	-	605	-	5400 - Beginning Fund Balance	-	-	-
-	605	-	-	9770 - Fund Balance	-	-	-
-	<b>1,210</b>	<b>605</b>	-	<b>Total Fund 718:</b>	-	-	-
<b><u>719 - Homeless</u></b>							
-	250	-	-	1990 - Miscellaneous Revenue	-	-	-
19	19	-	-	5400 - Beginning Fund Balance	-	-	-
<b>19</b>	<b>269</b>	-	-	<b>Total Fund 719:</b>	-	-	-
<b><u>721 - RSD Avid Scholarship Fund</u></b>							
-	-	1,388	-	1920 - Private Source Donations	2,090	2,090	2,090
-	-	<b>1,388</b>	-	<b>Total Fund 721:</b>	<b>2,090</b>	<b>2,090</b>	<b>2,090</b>
<b><u>722 - M Whitehead Scholarship</u></b>							
3,807	3,807	3,807	3,807	5400 - Beginning Fund Balance	3,807	3,807	3,807
-	3,807	-	-	9770 - Fund Balance	-	-	-
<b>3,807</b>	<b>7,614</b>	<b>3,807</b>	<b>3,807</b>	<b>Total Fund 722:</b>	<b>3,807</b>	<b>3,807</b>	<b>3,807</b>
<b><u>723 - Reynolds Metals Scholarship</u></b>							
6,465	6,465	6,465	6,465	5400 - Beginning Fund Balance	6,465	6,465	6,465
-	6,465	-	-	9770 - Fund Balance	-	-	-
<b>6,465</b>	<b>12,930</b>	<b>6,465</b>	<b>6,465</b>	<b>Total Fund 723:</b>	<b>6,465</b>	<b>6,465</b>	<b>6,465</b>
<b><u>726 - S Squires Scholarship</u></b>							
766	766	766	766	5400 - Beginning Fund Balance	766	766	766
-	766	-	-	9770 - Fund Balance	-	-	-
<b>766</b>	<b>1,532</b>	<b>766</b>	<b>766</b>	<b>Total Fund 726:</b>	<b>766</b>	<b>766</b>	<b>766</b>
<b><u>727 - Dix Memorial Scholarship</u></b>							
-	-	-	19,140	5400 - Beginning Fund Balance	-	-	-
-	-	-	<b>19,140</b>	<b>Total Fund 727:</b>	-	-	-
<b><u>728 - Viskov Memorial Fund</u></b>							
1,945	500	500	-	1920 - Private Source Donations	-	-	-
-	1,885	2,092	-	5400 - Beginning Fund Balance	2,955	2,955	2,955
-	2,092	-	-	9770 - Fund Balance	-	-	-
<b>1,945</b>	<b>4,477</b>	<b>2,592</b>	-	<b>Total Fund 728:</b>	<b>2,955</b>	<b>2,955</b>	<b>2,955</b>
<b><u>729 - Emilio Hoffman Memorial Fund</u></b>							
1,000	550	-	-	1920 - Private Source Donations	-	-	-
-	1,000	1,550	-	5400 - Beginning Fund Balance	1,550	1,550	1,550
-	1,550	-	-	9770 - Fund Balance	-	-	-
<b>1,000</b>	<b>3,100</b>	<b>1,550</b>	-	<b>Total Fund 729:</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>
<b><u>730 - Heath Anderson Fine Arts Scholarship</u></b>							
-	-	1,500	1,500	1920 - Private Source Donations	-	-	-
-	-	-	-	5400 - Beginning Fund Balance	1,500	1,500	1,500
-	-	<b>1,500</b>	<b>1,500</b>	<b>Total Fund 730:</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>14,002</b>	<b>31,131</b>	<b>18,672</b>	<b>31,678</b>	<b>Total Fund - Object :</b>	<b>19,133</b>	<b>19,133</b>	<b>19,133</b>

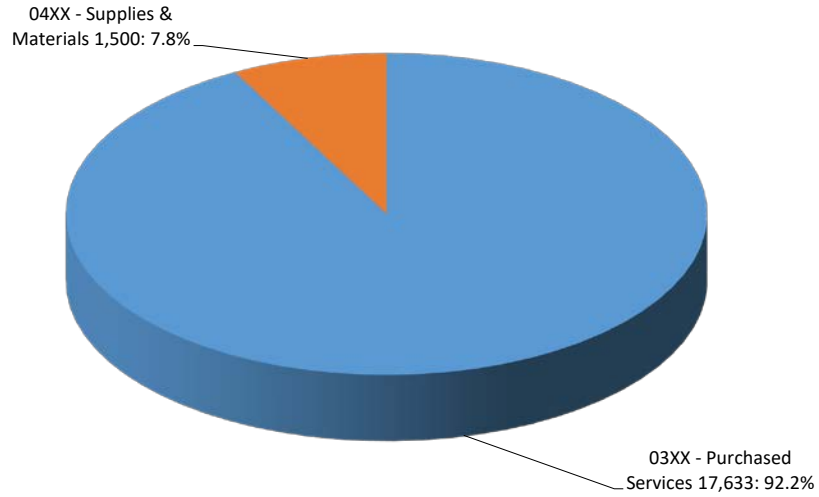
**REYNOLDS SCHOOL DISTRICT  
718-730 - TRUST FUNDS SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
-	-	-	1,500		1000 - Instruction	1,500	1,500	1,500	
60	562	639	11,038		2000 - Support Services	17,633	17,633	17,633	
13,492	15,285	18,033	19,140		7000 - Unappropriated Ending Fund Balance	-	-	-	
<b>14,002</b>	<b>15,847</b>	<b>18,672</b>	<b>31,678</b>		<b>Total Function :</b>	<b>19,133</b>	<b>19,133</b>	<b>19,133</b>	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT  
718-730 - TRUST FUNDS SUMMARY  
REQUIREMENTS BY MAJOR OBJECT**



2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
-	-	-	11,038		03XX - Purchased Services	17,633	17,633	17,633	
60	562	639	1,500		04XX - Supplies & Materials	1,500	1,500	1,500	
13,942	15,285	18,033	19,140		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>14,002</b>	<b>15,847</b>	<b>18,672</b>	<b>31,678</b>		<b>Total Object :</b>	<b>19,133</b>	<b>19,133</b>	<b>19,133</b>	

Note: Accounted for using the modified accrual method of accounting.



**REYNOLDS SCHOOL DISTRICT**  
**718-730 - TRUST FUNDS**  
**REQUIREMENTS**

**718 - Maria Reed Memorial**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2320 - Executive Administration</u></b>									
-	-	605	-		04XX - Supplies & Materials	-	-	-	
-	-	605	-		<b>Total Function 2320:</b>	-	-	-	
-	-	605	-		<b>Total Function 2000:</b>	-	-	-	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
-	605	-	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
-	605	-	-		<b>Total Function 7000:</b>	-	-	-	
-	605	-	-		<b>Total Function 7000:</b>	-	-	-	
-	605	605	-		<b>Total Fund 718:</b>	-	-	-	

**719 - Homeless**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2320 - Executive Administration</u></b>									
-	269	-	-		04XX - Supplies & Materials	-	-	-	
-	269	-	-		<b>Total Function 2320:</b>	-	-	-	
-	269	-	-		<b>Total Function 2000:</b>	-	-	-	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
19	-	-	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
19	-	-	-		<b>Total Function 7000:</b>	-	-	-	
19	-	-	-		<b>Total Function 7000:</b>	-	-	-	
19	269	-	-		<b>Total Fund 719:</b>	-	-	-	

**721 - RSD Avid Scholarship Fund**

Total Fund: \$2,090

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2320 - Executive Administration</u></b>									
-	-	-	-		03XX - Purchased Services	2,090	2,090	2,090	
-	-	-	-		<b>Total Function 2320:</b>	2,090	2,090	2,090	
-	-	-	-		<b>Total Function 2000:</b>	2,090	2,090	2,090	
-	-	-	-		<b>Total Fund 721:</b>	2,090	2,090	2,090	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
-	-	1,388	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
-	-	1,388	-		<b>Total Function 7000:</b>	-	-	-	
-	-	1,388	-		<b>Total Function 7000:</b>	-	-	-	
-	-	1,388	-		<b>Total Fund 721:</b>	2,090	2,090	2,090	

**722 - M Whitehead Scholarship**

Total Fund: \$3,807

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2320 - Executive Administration</u></b>									
-	-	-	3,807		03XX - Purchased Services	3,807	3,807	3,807	
-	-	-	3,807		<b>Total Function 2320:</b>	3,807	3,807	3,807	
-	-	-	3,807		<b>Total Function 2000:</b>	3,807	3,807	3,807	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
3,807	3,807	3,807	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
3,807	3,807	3,807	-		<b>Total Function 7000:</b>	-	-	-	
3,807	3,807	3,807	-		<b>Total Function 7000:</b>	-	-	-	
3,807	3,807	3,807	3,807		<b>Total Fund 722:</b>	3,807	3,807	3,807	

**REYNOLDS SCHOOL DISTRICT**  
**718-730 - TRUST FUNDS**  
**REQUIREMENTS**

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

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2320 - Executive Administration</u></b>									
-	-	-	6,465		03XX - Purchased Services	6,465	6,465	6,465	
-	-	-	6,465		<b>Total Function 2320:</b>	6,465	6,465	6,465	
-	-	-	6,465		<b>Total Function 2000:</b>	6,465	6,465	6,465	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
6,465	6,465	6,465	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
6,465	6,465	6,465	-		<b>Total Function 7000:</b>	-	-	-	
6,465	6,465	6,465	-		<b>Total Function 7000:</b>	-	-	-	
6,465	6,465	6,465	6,465		<b>Total Fund 723:</b>	6,465	6,465	6,465	

**726 - S Squires Scholarship**  
 Total Fund: \$766

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2320 - Executive Administration</u></b>									
-	-	-	766		03XX - Purchased Services	766	766	766	
-	-	-	766		<b>Total Function 2320:</b>	766	766	766	
-	-	-	766		<b>Total Function 2000:</b>	766	766	766	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
766	766	766	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
766	766	766	-		<b>Total Function 7000:</b>	-	-	-	
766	766	766	-		<b>Total Function 7000:</b>	-	-	-	
766	766	766	766		<b>Total Fund 726:</b>	766	766	766	

**727 - Dix Memorial Scholarship**

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
-	-	-	19,140		09XX - Unappropriated Ending Fund Balance	-	-	-	
-	-	-	19,140		<b>Total Function 7000:</b>	-	-	-	
-	-	-	19,140		<b>Total Function 7000:</b>	-	-	-	
-	-	-	19,140		<b>Total Fund 727:</b>	-	-	-	

**728 - Viskov Memorial Fund**  
 Total Fund: \$2,955

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2320 - Executive Administration</u></b>									
-	-	-	-		03XX - Purchased Services	2,955	2,955	2,955	
60	293	37	-		04XX - Supplies & Materials	-	-	-	
60	293	37	-		<b>Total Function 2320:</b>	2,955	2,955	2,955	
60	293	37	-		<b>Total Function 2000:</b>	2,955	2,955	2,955	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
1,885	2,092	2,555	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
1,885	2,092	2,555	-		<b>Total Function 7000:</b>	-	-	-	
1,885	2,092	2,555	-		<b>Total Function 7000:</b>	-	-	-	
1,945	2,385	2,592	-		<b>Total Fund 728:</b>	2,955	2,955	2,955	

**REYNOLDS SCHOOL DISTRICT  
718-730 - TRUST FUNDS  
REQUIREMENTS**

**729 - Emilio Hoffman Memorial Fund**  
Total Fund: \$1,550

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>2000 - Support Services</b>									
<b><u>2320 - Executive Administration</u></b>									
-	-	-	-		03XX - Purchased Services	1,550	1,550	1,550	
-	-	-	-		<b>Total Function 2320:</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>	
-	-	-	-		<b>Total Function 2000:</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
1,000	1,550	1,550	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
<b>1,000</b>	<b>1,550</b>	<b>1,550</b>	-		<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>1,000</b>	<b>1,550</b>	<b>1,550</b>	-		<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>1,000</b>	<b>1,550</b>	<b>1,550</b>	-		<b>Total Fund 729:</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>	

**730 - Heath Anderson Fine Arts Scholarship**  
Total Fund: \$1,500

2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Working	2016/17 FTE		2017/18 Proposed	2017/18 Approved	2017/18 Adopted	2017/18 FTE
<b>1000 - Instruction</b>									
<b><u>1131 - High School Programs</u></b>									
-	-	-	1,500		04XX - Supplies & Materials	1,500	1,500	1,500	
-	-	-	<b>1,500</b>		<b>Total Function 1131:</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	
-	-	-	<b>1,500</b>		<b>Total Function 1000:</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	
-	-	-	<b>1,500</b>		<b>Total Fund 730:</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b><u>7000 - Unappropriated Ending Fund Balance</u></b>									
-	-	1,500	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
-	-	<b>1,500</b>	-		<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
-	-	<b>1,500</b>	-		<b>Total Function 7000:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
-	-	<b>1,500</b>	-		<b>Total Fund 730:</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>	



# Informational Section



*Portland Firefighter talks to Alder Elementary School students at Career Day about fire safety and what it is like being a firefighter*

**2017-2018**



**REYNOLDS SCHOOL DISTRICT  
ADOPTED BUDGET 2017-18  
SCHOOL LOCATION REPORT BY FUND GROUP AND MAJOR FUNCTION**

Location	General Fund				Federal Funds				State and Others				Nutrition		Trust Fund		School Total	
	1000	2000	3000	FTE	1000	2000	3000	FTE	1000	2000	3000	FTE	3000		1000	2000	Amount	FTE
<b>Reynolds</b>																		
Alder Elementary	\$ 3,015,862	\$ 1,009,620	\$ -	42.52	\$ 283,727	\$ 29,695	\$ 14,834	3.91	\$ 25,871	\$ 42,521	\$ -	0.50	\$ 144,246	2.88	\$ -	\$ -	\$ 4,566,426	46.93
Davis Elementary	\$ 2,869,263	\$ 927,777	\$ -	38.86	\$ 302,011	\$ 16,173	\$ 200	4.22	\$ 21,544	\$ -	\$ -		\$ 135,763	2.81	\$ -	\$ -	\$ 4,272,777	43.08
Fairview Elementary	\$ 2,388,342	\$ 941,978	\$ -	33.31	\$ 94,495	\$ 2,440	\$ 2,771	0.82	\$ 10,732	\$ -	\$ -		\$ 127,124	2.50	\$ -	\$ -	\$ 3,567,919	34.13
Glenfair Elementary	\$ 3,304,206	\$ 1,195,227	\$ -	42.03	\$ 746,878	\$ 216,988	\$ 10,339	9.06	\$ 73,880	\$ 41,412	\$ -	0.98	\$ 139,087	2.88	\$ -	\$ -	\$ 5,728,072	52.06
Hartley Elementary	\$ 2,678,936	\$ 882,292	\$ -	33.76	\$ 214,666	\$ 41,264	\$ 2,771	1.50	\$ 27,376	\$ -	\$ -		\$ 137,523	2.81	\$ -	\$ -	\$ 3,984,866	35.25
Salish Ponds Elementary	\$ 3,154,472	\$ 1,006,402	\$ -	40.45	\$ 209,930	\$ 3,088	\$ 656	3.00	\$ 108,612	\$ -	\$ -	1.26	\$ 133,945	2.81	\$ -	\$ -	\$ 4,617,153	44.70
Scott Elementary	\$ 2,477,020	\$ 828,825	\$ -	33.53	\$ 597,943	\$ 442,742	\$ 22,400	6.45	\$ 5,500	\$ -	\$ -		\$ 136,296	2.88	\$ -	\$ -	\$ 4,510,769	39.98
Sweetbriar Elementary	\$ 2,511,539	\$ 914,635	\$ -	34.36	\$ 64,360	\$ 2,821	\$ 2,771	0.55	\$ 25,498	\$ -	\$ -		\$ 101,966	2.06	\$ -	\$ -	\$ 3,623,627	34.90
Troutdale Elementary	\$ 2,588,786	\$ 843,145	\$ -	34.49	\$ 61,792	\$ 3,822	\$ 2,771	0.51	\$ 17,288	\$ -	\$ -		\$ 96,945	2.06	\$ -	\$ -	\$ 3,614,586	35.00
Wilkes Elementary	\$ 2,403,381	\$ 802,056	\$ -	32.49	\$ 257,293	\$ 3,105	\$ 200	2.97	\$ 16,756	\$ -	\$ -		\$ 132,761	2.81	\$ -	\$ -	\$ 3,615,590	35.46
Woodland Elementary	\$ 3,420,591	\$ 954,819	\$ -	43.57	\$ 181,246	\$ 2,500	\$ 6,910	2.19	\$ 16,785	\$ -	\$ -		\$ 118,084	2.50	\$ -	\$ -	\$ 4,700,983	45.76
H B Lee Middle	\$ 4,500,044	\$ 1,965,258	\$ -	64.36	\$ 243,566	\$ 3,855	\$ 2,871	2.81	\$ 190,991	\$ 8,643	\$ -	1.00	\$ 177,746	3.88	\$ -	\$ -	\$ 7,093,046	68.17
Reynolds Middle	\$ 5,731,286	\$ 2,191,128	\$ -	78.91	\$ 291,561	\$ 3,105	\$ 700	3.17	\$ 198,443	\$ 7,182	\$ -	1.00	\$ 194,363	4.19	\$ -	\$ -	\$ 8,617,855	83.09
Walt Morey Middle	\$ 3,750,852	\$ 1,611,412	\$ -	50.79	\$ 669	\$ -	\$ -		\$ 46,641	\$ 7,182	\$ -		\$ 201,260	3.75	\$ -	\$ -	\$ 5,618,071	50.79
Reynolds High	\$ 14,034,837	\$ 5,298,618	\$ 30,111	169.89	\$ 127,103	\$ -	\$ -	2.44	\$ 849,660	\$ 23,033	\$ 51,824	1.06	\$ 491,036	10.06	\$ 1,500	\$ 17,633	\$ 20,925,538	173.39
Edgefield Campus	\$ 609,957	\$ 203,806	\$ -	11.89	\$ 586	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ 814,361	11.89
Four Corners Elementary	\$ 1,518,104	\$ 275,002	\$ -	12.23	\$ -	\$ -	\$ -		\$ 118,733	\$ -	\$ -		\$ 47,383	0.88	\$ -	\$ -	\$ 1,959,235	12.23
RLA West	\$ 2,372,745	\$ 796,512	\$ 112,669	29.83	\$ 66,627	\$ 1,000	\$ 1,765	0.72	\$ 76,650	\$ -	\$ -	0.40	\$ 41,070	0.88	\$ -	\$ -	\$ 3,469,070	30.95
<b>Charters</b>																		
Arthur Academy	\$ 1,520,931	\$ 32,608	\$ -	0.4	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ 1,553,539	0.40
CAL	\$ 511,500	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ 511,500	0.00
Knova Charter School	\$ 2,973,885	\$ 45,264	\$ -	3.00	\$ 33,983	\$ -	\$ -	0.75	\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ 3,053,136	3.75
Multnomah Learning Academy	\$ 4,387,650	\$ 147,625	\$ -	3.6	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ 4,535,279	3.60
<b>TOTAL</b>	<b>\$ 72,724,189</b>	<b>\$ 22,874,009</b>	<b>\$ 142,780</b>	<b>834.27</b>	<b>\$ 3,778,436</b>	<b>\$ 772,598</b>	<b>\$ 71,959</b>	<b>45.06</b>	<b>\$ 1,830,960</b>	<b>\$ 129,973</b>	<b>\$ 51,824</b>	<b>6.19</b>	<b>\$ 2,556,598</b>	<b>52.63</b>	<b>\$ 1,500</b>	<b>\$ 17,633</b>	<b>\$ 104,953,397</b>	<b>885.52</b>

# REYNOLDS SCHOOL DISTRICT TITLE I COMPARABILITY REPORT 2017-18 BUDGET PROPOSAL

## Purpose

The Comparability Report compares the instructional staff-to-student ratio at each building and ensures the ratio is not more than 10% below or above the average ratio of schools in the same grade span and/or group. If a school is found non-comparable, salary can be used as a comparison point to show that schools are comparable.

While the Comparability Test is a compliance requirement in the fall of each school year, it is also used as a tool during the budgeting process to determine comparable staffing allocations.

In determining the instructional staff ratios, certain staff at each site are excluded, based on guidelines from ODE.

## Included in Ratio

- Administrators
- Counselors and Child Development Specialists
- Special Education Resource Room Teachers
- Resource Room Assistants
- ELD Teachers
- Classroom Teachers
- Music Teachers
- PE Teachers
- Media Specialists and Media Assistants
- Secretaries (as clerical support for instruction)

## Not Included in Ratio

- Noon Assistants
- Campus Monitors
- Health and Safety Assistants
- Cooks and Assistant Cooks
- Additional Art Teachers (provided to some schools through special grant)
- Additional PE Teachers (provided to some schools through special grant)
- SBC/FLS/LS Special Education Classroom Teachers and Assistants (for special district programs housed at only certain district schools)

- Staff funded through temporary grant sources (Dreamer/SIG)
- Title I funded staff
- District Psychologists, Occupational Therapists, Physical Therapists (serve multiple sites throughout district)
- District Liaisons (serve multiple sites throughout district)

## Conclusion

Based on projected enrollment and proposed staffing allocations, it is determined that the staff to student ration is not more than 10% below or above the average ratio of schools in the same grade span and/or group.



# REYNOLDS SCHOOL DISTRICT TITLE I COMPARABILITY REPORT 2017-18 BUDGET PROPOSAL

2017-18 Title IA Draft Comparability Report																			
Schools:										Formerly Forms B and C				Formerly Forms E and D					
State School ID	Group	School Name (Color Coded by Group)	2014-15 BN Enrollment Current Student Enrollment	Low Grade (K and PK = 0)	High Grade	# of Schools per Title I Status	State and Locally Funded Instructional Student per Instructional Staff Ratio	Average for Group and Funding Status	90% of Funded Average	10% of Non-Funded Average, If any. Otherwise 110% of Funded	Comparable by Student / Staff Ratio?	State and Local Funds Allocated	\$ per Student Ratio	Average for Group and Funding Status	90% of Non-Funded Average, if any. Otherwise 90% of Funded Average	Comparable by \$/ Student Ratio?			
951	1	Troutdale Elem	422	0	5	11	SWP	25.4	16.61	16.22	14.60	17.84	Comparable	\$3,355,018	\$7,950	\$7,802	\$7,022	\$8,583	Comparable by Staff Ratio
945	1	Fairview Elem	382	0	5	11	SWP	23.6	16.26	16.22	14.60	17.84	Comparable	\$3,256,233	\$8,524	\$7,802	\$7,022	\$8,583	Comparable by Staff Ratio
950	1	Sweetbriar Elem	424	0	5	11	SWP	24.4	17.38	16.22	14.60	17.84	Comparable	\$3,349,806	\$7,900	\$7,802	\$7,022	\$8,583	Comparable by Staff Ratio
948	1	Margaret Scott Ele	475	0	5	11	SWP	29.0	16.38	16.22	14.60	17.84	Comparable	\$3,233,443	\$6,807	\$7,802	\$7,022	\$8,583	Comparable by Staff Ratio
949	1	Davis Elem	461	0	5	11	SWP	30.0	15.37	16.22	14.60	17.84	Comparable	\$3,712,741	\$8,054	\$7,802	\$7,022	\$8,583	Comparable by Staff Ratio
952	1	Wilkes Elem	457	0	5	11	SWP	29.5	15.49	16.22	14.60	17.84	Comparable	\$3,135,462	\$6,861	\$7,802	\$7,022	\$8,583	Comparable by Staff Ratio
1365	1	Woodland Elem	477	0	5	11	SWP	27.5	17.35	16.22	14.60	17.84	Comparable	\$4,279,236	\$8,971	\$7,802	\$7,022	\$8,583	Comparable by Staff Ratio
946	1	Glenfair Elem	570	0	5	11	SWP	35.3	16.15	16.22	14.60	17.84	Comparable	\$4,298,721	\$7,542	\$7,802	\$7,022	\$8,583	Comparable by Staff Ratio
943	1	Alder Elem	493	0	5	11	SWP	32.8	15.03	16.22	14.60	17.84	Comparable	\$3,936,767	\$7,985	\$7,802	\$7,022	\$8,583	Comparable by Staff Ratio
3989	1	Salish Ponds Elem	477	0	5	11	SWP	29.0	16.45	16.22	14.60	17.84	Comparable	\$4,066,936	\$8,526	\$7,802	\$7,022	\$8,583	Comparable by Staff Ratio
947	1	Hartley Elem	502	0	5	11	SWP	30.5	16.46	16.22	14.60	17.84	Comparable	\$3,479,812	\$6,932	\$7,802	\$7,022	\$8,583	Comparable by Staff Ratio
4216	2	Reynolds Arthur Ac		0	6	2	NF						Group Not Funded						Group Not Funded
3490	2	Multisensory Learn		0	6	2	NF						Group Not Funded						Group Not Funded
4822	3	KNOVA Reynolds P		0	8	1	NF						Group Not Funded						Group Not Funded
2263	4	Walt Morey Midd	612	6	8	3	NF	39.0	15.69	15.69	N/A	17.26	School Not Funded	\$5,233,491	\$8,551	\$8,551	\$7,696	N/A	School Not Funded
954	4	Hauton B Lee Midd	811	6	8	3	SWP	51.9	15.63	N/A	N/A	N/A	Comparable	\$6,309,944	\$7,780	N/A	N/A	N/A	Comparable by Staff Ratio
1254	4	Reynolds Midd	1,003	6	8	3	SWP	59.7	16.80	N/A	N/A	N/A	Comparable	\$7,745,114	\$7,722	N/A	N/A	N/A	Comparable by Staff Ratio
1343	5	Reynolds Learning	226	9	12	1	SWP						Only One School in Group						Only One School in Group
957	5	Reynolds High	2,617	9	12	1	NF						Group Not Funded						Group Not Funded
4648	6	ACE Academy		11	12	1	NF						Group Not Funded						Group Not Funded
		New Schools?																	

**SPECIAL EDUCATION MULTI YEAR OVERVIEW**  
**ADOPTED BUDGET 2017-18**  
**SPECIAL EDUCATION REVENUES AND EXPENDITURES**

	General Fund Fund 100	IDEA Grants				Other Fed Fund 230	MESD Fund 268 Columbia Regional Flow Thru for Autism Services	YTP Fund 286  Youth Transition Program	TOTAL	
		Fund 217	218 & 219	Fund 220	Fund 221					
	Area 320	Enhance- ment	% Part B	Early Intervening	Extended Assessment	SPR & I				
<b>REVENUES</b>										
1,793 IEP Students- 11% of ADMr:		1,251.71 x 1.00							\$ 1,251.71	
Student on IEP Above 11% of ADMr:		194.8 x 1.00							\$ 206.10	
									\$ 1,457.81	
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues									\$ 7,304.00	
Total Formula Revenue for Special Ed by Fund	\$	10,647,844	11,206	1,392,386	932	3,600	8,199	232,567	168,843	
		<b>Grand Total Revenues - All Funds</b>							<b>12,465,577</b>	
<b>EXPENDITURES</b>	<b>FTE TOTAL</b>	<b>197.65</b>	<b>-</b>	<b>18.53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.28</b>	<b>1.75</b>	<b>220.22</b>
Function	1140 Pre-kindergarten Programs	-	-	-	-	-	-	-	-	-
	1220 Restricted Program	4,179,128	-	180,254	932	-	-	-	-	-
	1223 Transitions	340,331	-	-	-	-	-	-	17,012	-
	1224 Life Skills K-8	2,308,649	-	161,473	-	-	-	-	-	-
	1225 Out of Dist Contracts	834,448	-	-	-	-	-	-	-	-
	1227 Extended School Year	17,062	-	-	-	-	-	-	-	-
	1229 Functional Life Skills	1,282,676	-	44,762	-	-	-	-	-	-
	1250 Less Restrictive Programs	4,452,965	-	406,399	-	-	-	37,799	151,831	-
	1251 Charter Services	282,278	-	-	-	-	-	-	-	-
	1288 Charter School SPED Payments	27,449	-	-	-	-	-	-	-	-
	1299 Other Programs	-	-	-	-	-	-	184,768	-	-
	2140 School Psychologists	996,098	-	-	-	-	-	-	-	-
	2150 Speech/Language Path	2,080,611	-	-	-	-	-	-	-	-
	2160 OT/PT	598,264	-	-	-	-	-	-	-	-
	2190 Service Direction	976,066	11,206	538,455	-	-	-	-	-	-
	2191 Administration	-	-	58,394	-	-	-	-	-	-
	2210 Improvement of Instruction	-	-	-	-	-	8,199	-	-	-
	2230 Assessment and Testing	-	-	-	-	3,600	-	-	-	-
	2240 Professional Development	-	-	-	-	-	-	-	-	-
	2410 Office of the Principal	71,093	-	-	-	-	-	-	-	-
	2550 Transportation	-	-	-	-	-	-	-	-	-
	2558 SPED Transportation	790,426	-	-	-	-	-	-	-	-
<b>Total Expenditures by Fund</b>		19,237,544	11,206	1,389,737	932	3,600	8,199	222,567	168,843	
		<b>Grand Total Expenditures - All Funds</b>							<b>21,042,628</b>	
<b>Difference / Unappropriated Ending Fund Balance</b>		<b>(8,589,700)</b>	<b>0</b>	<b>2,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	

**SPECIAL EDUCATION MULTI YEAR OVERVIEW  
OPERATING BUDGET 2016-17  
SPECIAL EDUCATION REVENUES AND EXPENDITURES**

	General Fund Fund 100 Area 320	IDEA Grants				Other Federa Fund 230 SPR & I	MESD Fund 268 Columbia	YTP Fund 286 Youth	TOTAL
		Fund 217 Enhance-	218 & 219 % Part B	Fund 220 Early	Fund 221 Extended				
<b>REVENUES</b>									
1,745 IEP Students- 11% of ADMr:	1,251.71 x 1.00	\$	1,251.71						
Student on IEP Above 11% of ADMr:	206.1 x 1.00	\$	206.10						
		\$	1,457.81						
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues		\$	7,155.00						
<b>Total Formula Revenue for Special Ed by Fund</b>	<b>\$ 10,430,631</b>	<b>12,357</b>	<b>1,698,928</b>	<b>7,348</b>	<b>3,660</b>	<b>7,357</b>	<b>204,000</b>	<b>128,002</b>	
<b>Grand Total Revenues - All Funds</b>									<b>12,492,282</b>
<b>EXPENDITURES</b>									
	<b>FTE TOTAL</b>	<b>217.62</b>	<b>-</b>	<b>26.93</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>1.50</b>	<b>249.05</b>
Function	1140 Pre-kindergarten Programs	-	-	-	-	-	-	-	-
	1220 Restricted Program	3,897,869	-	280,240	7,348	-	-	-	-
	1223 Transitions	328,309	-	-	-	-	-	14,145	-
	1224 Life Skills K-8	2,493,283	-	318,680	-	-	-	-	-
	1225 Out of Dist Contracts	846,921	-	-	-	-	-	-	-
	1227 Extended School Year	13,016	-	-	-	-	-	-	-
	1229 Functional Life Skills	1,103,196	-	132,297	-	-	-	-	-
	1250 Less Restrictive Programs	4,152,994	-	387,339	-	-	-	-	113,857
	1251 Charter Services	289,349	-	-	-	-	-	-	-
	1288 Charter School SPED Payments	-	-	-	-	-	-	-	-
	1299 Other Programs	-	-	-	-	-	204,000	-	-
	2140 School Psychologists	1,020,335	-	-	-	-	-	-	-
	2150 Speech/Language Path	2,240,164	-	-	-	-	-	-	-
	2160 OT/PT	554,762	-	-	-	-	-	-	-
	2190 Service Direction	807,680	12,357	498,356	-	-	-	-	-
	2191 Administration	-	-	82,016	-	-	-	-	-
	2210 Improvement of Instruction	-	-	-	-	7,357	-	-	-
	2230 Assessment and Testing	-	-	-	3,660	-	-	-	-
	2240 Professional Development	-	-	-	-	-	-	-	-
	2410 Office of the Principal	66,695	-	-	-	-	-	-	-
	2550 Transporation	-	-	-	-	-	-	-	-
	2558 SPED Transportation	813,731	-	-	-	-	-	-	-
<b>Total Expenditures by Fund</b>	<b>18,628,304</b>	<b>12,357</b>	<b>1,698,928</b>	<b>7,348</b>	<b>3,660</b>	<b>7,357</b>	<b>204,000</b>	<b>128,002</b>	
<b>Grand Total Expenditures - All Funds</b>									<b>20,689,956</b>
<b>Difference</b>		<b>(8,197,673)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SPECIAL EDUCATION MULTI YEAR OVERVIEW  
COMPARISON OF 2017-18 ADOPTED BUDGET TO 2016-17 OPERATING BUDGET  
SPECIAL EDUCATION REVENUES AND EXPENDITURES**

	General Fund Fund 100	IDEA Grants				Other Fed Fund 230	MESD Fund 268 Columbia Regional Flow Thru for Autism Services	YTP Fund 286  Youth Transition Program	TOTAL
		Fund 216	Fund 218	Fund 220	Fund 221				
	Area 320	Enhance- ment	Part B	Early Inter- vening	Extended Assessment	SPR & I			
<b>REVENUES</b>									
1,793 IEP Students- 11% of ADMr:		1,251.71 x 1.00							
Student on IEP Above 11% of ADMr:		194.8 x 1.00							
General Purpose Grant per Extended ADMw						149			
<b>Total Formula Revenue for Special Ed by Fund</b>	<b>\$</b>	<b>217,214</b>	<b>(1,151)</b>	<b>(306,542)</b>	<b>(6,416)</b>	<b>(60)</b>	<b>842</b>	<b>28,567</b>	<b>40,841</b>
<b>Grand Total Revenues - All Funds</b>									<b>(26,705)</b>
<b>EXPENDITURES</b>	<b>FTE TOTALS</b>	<b>(19.96)</b>	<b>-</b>	<b>(8.40)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.72)</b>	<b>0.25</b>
Function	1140 Pre-kindergarten Programs	-	-	-	-	-	-	-	-
	1220 Restricted Program	281,259	-	(99,986)	(6,416)	-	-	-	-
	1223 Transitions	12,022	-	-	-	-	-	-	2,867
	1224 Life Skills K-8	(184,634)	-	(157,207)	-	-	-	-	-
	1225 Out of Dist Contracts	(12,473)	-	-	-	-	-	-	-
	1227 Extended School Year	4,046	-	-	-	-	-	-	-
	1229 Functional Life Skills	179,480	-	(87,535)	-	-	-	-	-
	1250 Less Restrictive Programs	299,972	-	19,060	-	-	37,799	-	37,974
	1251 Charter Services	(7,071)	-	-	-	-	-	-	-
	1288 Charter School SPED Payments	27,449	-	-	-	-	-	-	-
	1299 Other Programs	-	-	-	-	-	(19,232)	-	-
	2140 School Psychologists	(24,237)	-	-	-	-	-	-	-
	2150 Speech/Language Path	(159,553)	-	-	-	-	-	-	-
	2160 OT/PT	43,502	-	-	-	-	-	-	-
	2190 Service Direction	168,386	(1,151)	40,099	-	-	-	-	-
	2191 Administration	-	-	(23,622)	-	-	-	-	-
	2210 Improvement of Instruction	-	-	-	-	842	-	-	-
	2230 Assessment and Testing	-	-	-	-	(60)	-	-	-
	2240 Professional Development	-	-	-	-	-	-	-	-
	2410 Office of the Principal	4,398	-	-	-	-	-	-	-
	2550 Transportation	-	-	-	-	-	-	-	-
	2558 SPED Transportation	(23,305)	-	-	-	-	-	-	-
<b>Total Expenditures by Fund</b>		<b>609,240</b>	<b>(1,151)</b>	<b>(309,191)</b>	<b>(6,416)</b>	<b>(60)</b>	<b>842</b>	<b>18,567</b>	<b>40,841</b>
<b>Grand Total Expenditures - All Funds</b>									<b>352,672</b>
<b>Year over Year Change</b>	<b>Net Decrease in Resources</b>								<b>(379,377)</b>

**STUDENT SERVICES MULTI YEAR OVERVIEW**  
**ADOPTED BUDGET 2017-18**  
**STUDENT SERVICES REVENUES AND EXPENDITURES**

		General Fund	IDEA Grants		Other Federal	TOTAL
		Fund 100 Area 290	Funds 218 & 219 Part B	Fund 220 Early	Fund 246 EBISS	
<b>REVENUES</b>						
		\$ -				
		\$ -				
		\$ -				
	General Purpose Grant per Extended ADMw - <b>Includes Property Tax Revenues</b>	\$ 7,304.00				
	<b>Total Formula Revenue for Special Ed by Fund</b>	\$ -	<b>120,420</b>	<b>7,482</b>	-	
	<b>Grand Total Revenues - All Funds</b>					<b>127,902</b>
<b>EXPENDITURES</b>	<b>FTE TOTALS</b>	<b>35.56</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>36.56</b>
Function	1140 Pre-kindergarten Programs	-	-	-	-	
	1220 Restricted Program	-	-	7,482	-	
	1223 Transitions	7,016	-	-	-	
	1224 Life Skills K-8	-	-	-	-	
	1225 Out of Dist Contracts	-	-	-	-	
	1227 Extended School Year	-	-	-	-	
	1229 Functional Life Skills	-	-	-	-	
	1250 Less Restrictive Programs	237,160	-	-	-	
	1251 Charter Services	-	-	-	-	
	1270 Educationally Disadvantaged	-	-	-	-	
	2110 Attendance / Social Work	280,333	-	-	-	
	2115 Student Safety	-	-	-	-	
	2120 Guidance Services	2,659,481	-	-	-	
	2122 Positive Behavior Supports	57,627	120,420	-	-	
	2130 Health Services	147,622	-	-	-	
	2140 Psychological Services	1,057	-	-	-	
	2190 Service Direction	102,147	-	-	-	
	2240 Professional Development	-	-	-	-	
	2410 Building Administration	-	-	-	-	
	<b>Total Expenditures by Fund</b>	<b>3,492,443</b>	<b>120,420</b>	<b>7,482</b>	<b>-</b>	
	<b>Grand Total Expenditures - All Funds</b>					<b>3,620,345</b>
	<b>Difference</b>	<b>(3,492,443)</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**STUDENT SERVICES MULTI YEAR OVERVIEW  
OPERATING BUDGET 2016-17  
STUDENT SERVICES REVENUES AND EXPENDITURES**

		General Fund	IDEA Grants		Other Federal	
		Fund 100 Area 290	Fund 218 Part B	Fund 220 Early	Fund 246 EBISS	TOTAL
<b>REVENUES</b>						
		\$ -				
		\$ -				
		\$ -				
	General Purpose Grant per Extended ADMw - <b>Includes Property Tax Revenues</b>	\$ 7,073.00				
	<b>Total Formula Revenue for Special Ed by Fund</b>	\$ -	<b>79,523</b>	<b>13,644</b>	<b>4,062</b>	
	<b>Grand Total Revenues - All Funds</b>					<b>97,229</b>
<b>EXPENDITURES</b>	<b>FTE TOTALS</b>	<b>35.88</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>36.88</b>
Function	1140 Pre-kindergarten Programs	-	-	-	-	
	1220 Restricted Program	-	-	13,644	-	
	1223 Transitions	2,027	-	-	-	
	1224 Life Skills K-8	-	-	-	-	
	1225 Out of Dist Contracts	-	-	-	-	
	1227 Extended School Year	-	-	-	-	
	1229 Functional Life Skills	-	-	-	-	
	1250 Less Restrictive Programs	225,141	-	-	-	
	1251 Charter Services	-	-	-	-	
	1270 Educationally Disadvantaged	-	-	-	-	
	2110 Attendance / Social Work	303,927	-	-	-	
	2115 Student Safety	-	-	-	-	
	2120 Guidance Services	2,551,361	-	-	-	
	2122 Positive Behavior Supports	95,939	79,523	-	-	
	2130 Health Services	199,628	-	-	-	
	2140 Psychological Services	1,048	-	-	-	
	2190 Service Direction	113,287	-	-	-	
	2240 Professional Development	-	-	-	4,062	
	2410 Building Administration	-	-	-	-	
	<b>Total Expenditures by Fund</b>	<b>3,492,358</b>	<b>79,523</b>	<b>13,644</b>	<b>4,062</b>	
	<b>Grand Total Expenditures - All Funds</b>					<b>3,589,587</b>
	<b>Difference</b>	<b>(3,492,358)</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**STUDENT SERVICES MULTI YEAR OVERVIEW  
 COMPARISON 2017-18 ADOPTED BUDGET TO 2016-17 OPERATING BUDGET  
 STUDENT SERVICES REVENUES AND EXPENDITURES**

	General Fund Fund 100 Area 290	IDEA Grants			Other Federal	TOTAL
		Fund 218	Fund 220	Fund 246		
		Part B	Early Inter- vening	EBISS		
REVENUES						
	\$ -					
	\$ -					
	\$ -					
General Purpose Grant per Extended ADMw	\$ 231					
<b>Total Formula Revenue for Special Ed by Fund</b>	<b>\$ -</b>	<b>40,897</b>	<b>(6,162)</b>	<b>(4,062)</b>		
<b>Grand Total Revenues - All Funds</b>						<b>30,673</b>
<b>EXPENDITURES</b>	<b>FTE TOTALS</b>	<b>(0.31)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.31)</b>
Function	1140 Pre-kindergarten Programs	-	-	-	-	
	1220 Restricted Program	-	-	(6,162)	-	
	1223 Transitions	4,989	-	-	-	
	1224 Life Skills K-8	-	-	-	-	
	1225 Out of Dist Contracts	-	-	-	-	
	1227 Extended School Year	-	-	-	-	
	1229 Functional Life Skills	-	-	-	-	
	1250 Less Restrictive Programs	12,019	-	-	-	
	1251 Charter Services	-	-	-	-	
	1270 Educationally Disadvantaged	-	-	-	-	
	2110 Attendance / Social Work	(23,594)	-	-	-	
	2115 Student Safety	-	-	-	-	
	2120 Guidance Services	108,120	-	-	-	
	2122 Positive Behavior Supports	(38,312)	40,897	-	-	
	2130 Health Services	(52,006)	-	-	-	
	2140 Psychological Services	9	-	-	-	
	2190 Service Direction	(11,140)	-	-	-	
	2240 Professional Development	-	-	-	(4,062)	
	2410 Building Administration	-	-	-	-	
		-	-	-	-	
<b>Total Expenditures by Fund</b>		<b>85</b>	<b>40,897</b>	<b>(6,162)</b>	<b>(4,062)</b>	
<b>Grand Total Expenditures - All Funds</b>						<b>30,758</b>
<b>Change</b>					<b>Net Increase</b>	<b>(85)</b>

**REYNOLDS SCHOOL DISTRICT  
ADOPTED BUDGET 2017-18  
ELL REVENUES AND EXPENDITURES**

	General Fund Fund 100	Title III Grant Fund 208 & 209	TOTAL
<b>REVENUES</b>			
3,050 ELL Students : 3,050 x 0.50	\$ 1,525.00		
General Purpose Grant per Extended ADMw - <i>SSF ONLY- Excludes Property Taxes &amp; Transportation Grant Resources</i>	\$ 5,618.36		
Total SSF Revenue for ELL by Fund - <i>Excludes Property Taxes &amp; Transportation Grant Resources</i>	\$ 8,567,999	710,109	9,278,108
<b>Grand Total Revenues - All Funds</b>			<b>9,278,108</b>
<b>EXPENDITURES</b>			
Function 1291 English Language Learners Instruction	7,682,739	471,962	
2210 Improvement of Instructional Services		122,071	
2240 Instructional Staff Development		43,492	
2490 Other School Supports		8,337	
2550 Transportation		-	
3390 Other Community Services		64,247	
Total Expenditures by Fund	<u>7,682,739</u>	<u>710,109</u>	
<b>Grand Total Expenditures - All Funds</b>			<b>8,392,848</b>
<b>Difference</b>	<b>885,260</b>	<b>0</b>	90.46%
<b>FTEs:</b>			
Total FTEs by Fund	71.325	3.000	
<b>Grand Total FTEs - All Funds</b>			<b>74.325</b>



# REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

## State School Fund Grants and Property Tax Revenues

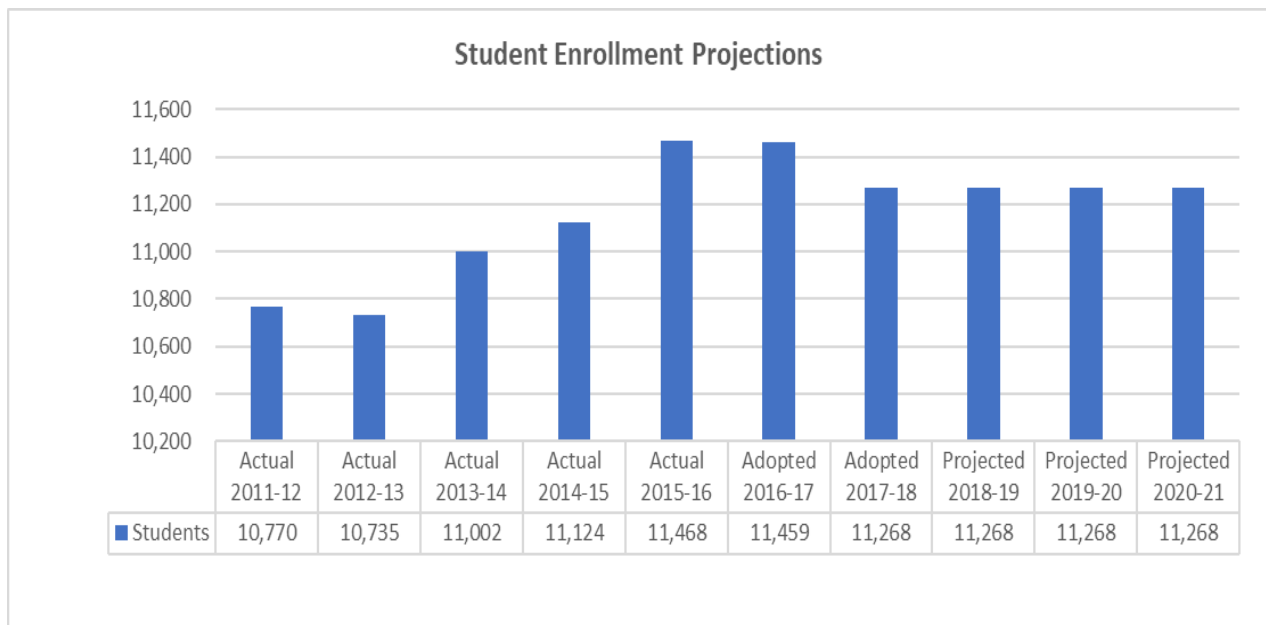
### (Funding Per Student)

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

#### State School Fund (SSF)

State School Fund is calculated based on enrollment. A per-student amount consists of two different enrollment numbers: average

daily membership, resident (ADM<sub>r</sub>) and average daily membership, weighted (ADM<sub>w</sub>). The ADM<sub>r</sub> number represents the average number of students enrolled in at Reynolds School District on a daily basis. The ADM<sub>w</sub> 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.



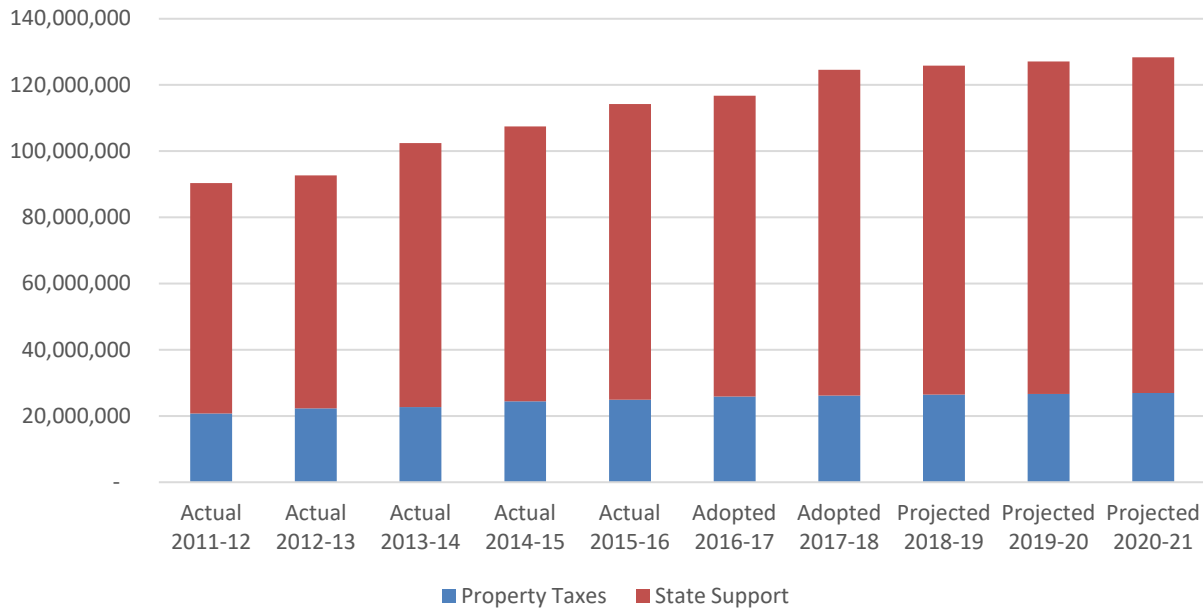
# REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

## Property Taxes

Property taxes from each school district's permanent rate are deducted from the General Purpose Grant to determine the amount the

school district will receive from the State School Fund Grant.

**State and Property Taxes Funding Revenue Projections**

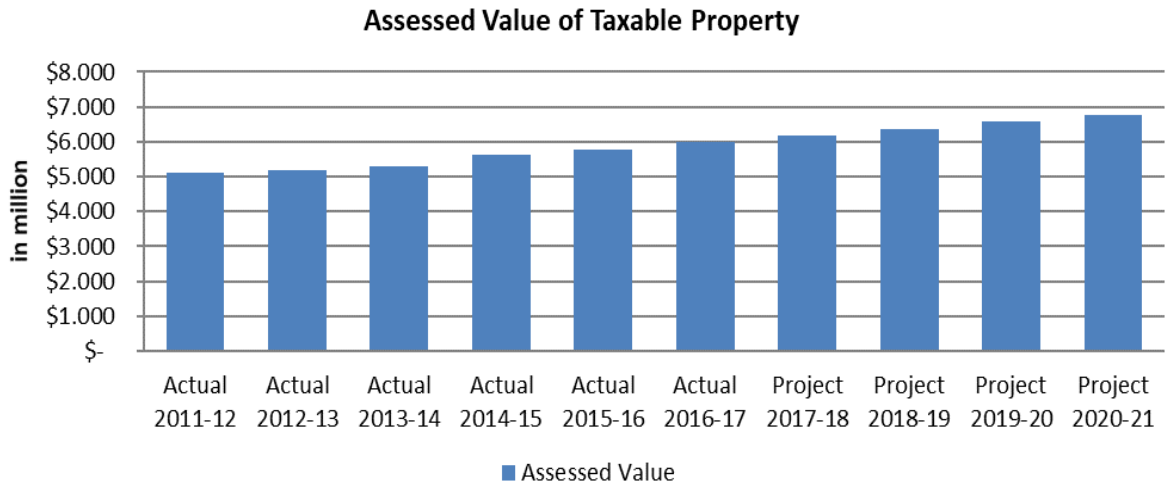


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

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 to 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.

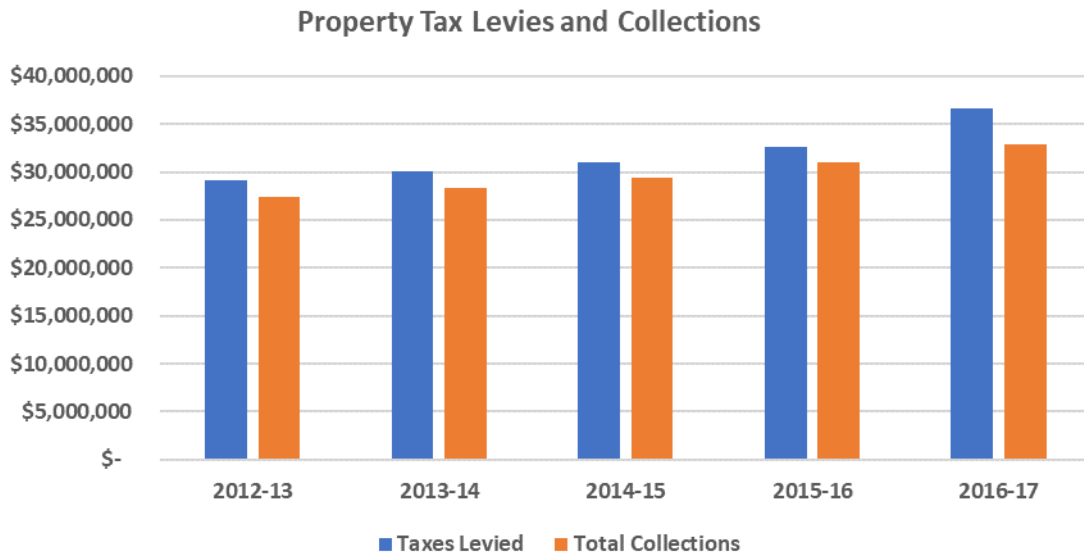
# REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA



Value increased 4.1% in 17-18, and projected 3% increase in years after.  
Sources: Multnomah County and TSCC

The permanent tax rates are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase

their permanent rate authority. Rates for debt services are set based on each year's requirements.



The taxes levied amounts are based upon the tax collection year July 1 to June 30.

STATE SCHOOL FUND GRANT

2017-2018

Based on Co-Chair budget of \$7.8 Billion with 49/51 split as of 3/3/2017

Multnomah County, Reynolds SD 7

District ID: 2182

**2017-2018 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$24,298,776.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$1,381,779.96
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
<b>Local Revenue</b>	=	<b>\$25,682,355.96</b>

**2017-2018 Experience Adjustment**

District Average Teacher Experience	=	11.96
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	<b>-0.14</b>

**2017-2018 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.	=	\$7,600,000.00
Trans per ADMr Rank. <b>59%</b>	Transportation Reimburs. Rate <b>70.00%</b>	
Grant (Rate* Net Eligible Expend)	=	<b>\$5,320,000.00</b>

**2017-2018 Extended ADMw**

<b>2017-2018 ADMw</b>	<b>2016-2017 ADMw</b>	<b>Extended ADMw</b>
14,959.17	15,232.95	15,232.95

**2017-2018 General Purpose Grant**

$(\text{Extended ADMw} \times [ \$4500 + (\$25 \times \text{Experience Adjustment}) ]) \times \text{Funding Ratio}$   
 $(15,232.95 \times [ \$4500 + (\$25 \times -0.14) ]) \times 1.624447411656 = \$111,266,481$

**2017-2018 Total Formula Revenue**

$\text{General Purpose Grant} + \text{Transportation Grant}$   
 $= \$111,266,481 + \$5,320,000 = \$116,586,481$

**2017-2018 State School Fund Grant**

$\text{Total Formula Revenue} - \text{Local Revenue}$   
 $= \$116,586,481 - \$25,682,356 = \mathbf{\$90,904,125}$

General Purpose Grant per Extended ADMw=	\$7,304
Total Formula Revenue per Extended ADMw=	\$7,654
Charter Schools Rate( ORS 338.155 )=	\$7,438

Total Paid To date		
SSF	Small HS Grant	Facility Grant

Estimated Remaining Balance Due			High Cost Disability
SSF	Small HS Grant	Facility Grant	

**REYNOLDS SCHOOL DISTRICT  
MULTNOMAH EDUCATION SERVICE DISTRICT (MESD)  
2017-18 SERVICE PLAN**

Multnomah Education Service District is an educational cooperative that provides a wide variety of programs and services on a regional basis to school districts in Multnomah County and beyond. MESD is one of 19 ESD's in Oregon. Their major areas of service include:

- School Health Services
- Special Education
- Alternative Education
- Technology
- Outdoor School
- School Improvement

MESD is governed by a seven-member Board of Directors who serve four-year terms. Five members are elected from zones and two are elected at-large positions. Directors are not compensated for their services.

By Oregon Statute, MESD's primary customers are the eight public school districts in Multnomah County. The MESD assists the Oregon Department of Education by administering state-level services and minimum education standards. The district also provides specialized education services and facilities on a cooperative basis to its component school districts. Many of the specialized services are those with limited demand that can be provided more efficiently and cost effectively on a regional basis. Costs for support services for MESD are more than twice the cost of instruction due to the special needs of students. This is a reversal of the instruction to support ratio of K-12 districts.

Local district programs and services are provided by two means. A component district may request all, or a portion of, their allocation support in direct funding. The other method is through Resolution Services. Resolution Services are those that, through a resolution, are authorized by at least two-thirds, or six of the eight, of the school boards representing a majority of total county students. A list of services is provided and component districts choose from the menu of services on an annual basis. Adjustments to the service plan are made throughout the year based on student need.

The following is Reynolds School District #7's Service Plan Selection for 2017-18 fiscal year.

*A great place for learning.*

[www.reynolds.k12.or.us/schools/](http://www.reynolds.k12.or.us/schools/)

**REYNOLDS SCHOOL DISTRICT  
MULTNOMAH EDUCATION SERVICE DISTRICT  
SERVICE PLAN SELECTIONS 2017-18**

ROW MOE	2017-18 LOCAL SERVICE PLAN SELECTIONS								
	Unit	Unit Cost 7/1/2018	as of:		ODE Extended ADMw		15,301.12		
			1/31/2017						
			Resolution		Contract		Total		
		Units	Amount	Units	Amount	Units	Amount		
<b>DEPARTMENT OF EDUCATION SERVICES</b>									
<b>Instructional Services</b>									
8	Current Program (with 1.05 Math and 1.0 Literacy)	All/None	\$ 514,305	A	\$ 67,609	N	\$ -	A	\$ 67,609
19	<b>Home School Notification</b>								
20	Service	ALL	\$ 58,631	A	\$ 7,707	N	\$ -	A	\$ 7,707
<b>Educational Programs in Adult Correction Facilities (Incarcerated Youth Prog.)</b>									
25	6th Grade Offering Level 4: FSE	1 Student	\$ 250	757	\$ 189,136	0	\$ -	757	\$ 189,136
26	6th Grade Outdoor School Credits								
27	Outdoor School/FSE credit (METRO)	1 Student	\$ (68.50)	757	\$ (51,855)	0	\$ -	757	\$ (51,855)
28	ECSWC Credit (\$200k appr'd 7/6/15)	1 Student	\$ (35)	757	\$ (26,495)	0	\$ -	757	\$ (26,495)
<b>Special Education Services</b>									
30 Y	Arata Creek - Social Emotional Skills Program	1 Student	\$ 40,599	8	\$ 324,792	3	\$ 121,797	11	\$ 446,589
<b>Functional Living Skills (FLS)</b>									
32 Y	FLS: K-12 and Transition	1 Student	\$ 84,378	3	\$ 253,134	0	\$ -	3	\$ 253,134
33 Y	FLS: Arata Creek Behavioral Health (ACBH) FLS: Alternative Behavior Program	1 Student	\$ 40,806	6	\$ 244,836	3	\$ 122,418	9	\$ 367,254
34 Y	(Wheatley)	1 Student	\$ 97,746	8	\$ 781,968	1	\$ 97,746	9	\$ 879,714
<b>Related Services</b>									
36	Individually Purchased Option								
41 Y	Educational Assistants	1 FTE	\$ 53,211	0	\$ -	1.75	\$ 93,119	1.75	\$ 93,119
<b>DEPARTMENT OF SCHOOL HEALTH SERVICES</b>									
47	Hearing Screening	All/None	\$ 171,555	A	\$ 22,552	N	\$ -	A	\$ 22,552
48	Immunization	All/None	\$ 170,323	A	\$ 22,390	N	\$ -	A	\$ 22,390
<b>School Nurse Services</b>									
50	Registered Nurses	1 FTE	\$ 117,286	4	\$ 469,143	0	\$ -	4	\$ 469,143
52	Special Needs Nursing	All/None	\$ 462,698	A	\$ 60,824	N	\$ -	A	\$ 60,824
53	1:1 Nurses	1 FTE	\$ 117,286	0	\$ -	5	\$ 586,429	5	\$ 586,429
<b>DEPARTMENT OF TECHNOLOGY SERVICES (via the "CTA")**</b>									
<b>Application and Development Services</b>									
54	Data Warehouse Services - Level 1 (Database)	A/N (ADMw)	\$ 2.41	A	\$ 36,876	N	\$ -	A	\$ 36,876
57	Data Warehouse Services - Level 2 (add'l cost)	A/N (ADMw)	\$ 2.00	A	\$ 30,602	N	\$ -	A	\$ 30,602
60	Student Information Sys - Level 2 (includes 1B + 1A)	A/N (ADMw)	\$ 13.19	A	\$ 201,822	N	\$ -	A	\$ 201,822
<b>Infrastructure Services</b>									
68	Network/Internet Services								
70	Last Mile Connection & Network Monitoring	All/None	\$ 1,195,206	A	\$ 313,529	N	\$ -	A	\$ 313,529
<b>ADMINISTRATIVE SUPPORT SERVICES</b>									
77	Inter-District Delivery System (PONY)	All/None	\$ 37,285	A	\$ 5,088	N	\$ -	A	\$ 5,088
78	School Announce Closure Network	ALL (div by 8)	\$ 2,480	A	\$ 310	N	\$ -	A	\$ 310
<b>SUBTOTAL MESD SERVICES</b>						\$ 2,953,969	\$ 1,021,509	\$ 3,975,479	
<b>TRANSIT REQUESTED BY DISTRICT</b>						\$ 1,769,011			
<b>GRAND TOTAL MESD SERVICES AND TRANSITS</b>						\$ 4,722,980			
<b>RESOURCES AVAILABLE FOR RESOLUTION SERVICES</b>									
Balance Forward from Prior Year District Service Plan						\$ -			
Apportionment of Current Year SSF Revenue						\$ 4,722,980			
Apportionment of Prior Year SSF Revenue Adjustment (May 2017 Warrant)						\$ -			
<b>TOTAL RESOURCES FOR RESOLUTION SERVICES</b>						\$ 4,722,980			
<b>ENDING CONTINGENCY BALANCE</b>						\$ (0)			
<b>Maintenance of Effort (MOE) Total ----- sum of services with "Y" in MOE column</b>						\$ 1,604,730			

# REYNOLDS SCHOOL DSITRICT PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) POST EMPLOYMENT BENEFITS

## PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

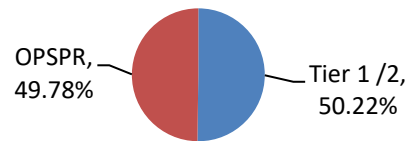
Reynolds School District is a **Public Employee Retirement System (PERS)** employer and all employees who work in PERS qualifying positions at Reynolds School District become PERS members. Employees hired after August 29, 2013 are members of a new plan created by the Legislature to reduce cost: The Oregon 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.

PERS costs continue to rise impacting district budgets throughout Oregon.

Year	Tier 1 /2	OPSPR
2011-13	7.73%	5.62%
2013-15	9.71%	7.71%
2015-17	6.51%	1.82%
2017-19	13.20%	7.87%

### Employees in PERS

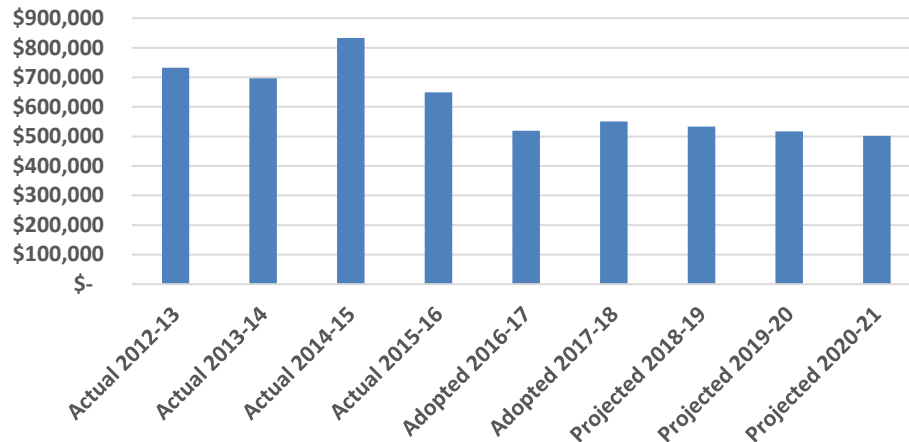


## POST EMPLOYMENT BENEFITS

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 Early Retirement Fund. Projection amounts may change after negotiations. A 3% annual reduction is currently projected.

### Post Retirement Health Care Benefits



**REYNOLDS SCHOOL DISTRICT  
REYNOLDS EDUCATION ASSOCIATION  
2016-17 SALARY SCHEDULE**

The Reynolds Education Association collective bargaining agreement expires June 2017. Negotiations are on going at this time. The 2016-17 salary schedule is provided but will be replaced upon the ratification of a successor agreement.

Step	BA	BA+20	BA+40	2% increase over previous year		
				BA+60 MA	BA+90 MA+24	BA+120 MA+45
0	40,636	41,807	42,743	45,429	47,061	48,198
1	42,353	43,609	44,547	47,451	49,106	50,306
2	44,089	45,428	46,379	49,497	51,172	52,435
3	45,904	47,335	48,288	51,641	53,332	54,660
4	47,686	49,198	50,166	53,738	55,448	56,847
5	49,493	51,099	52,067	55,875	57,601	59,068
6	51,305	52,999	53,973	58,009	59,758	61,297
7	53,145	54,937	55,914	60,185	61,950	63,553
8	55,026	56,892	57,878	62,383	64,164	65,843
9	56,803	58,865	59,866	64,606	66,416	68,156
10		60,237	62,912	66,857	68,682	70,502
11			64,378	69,106	70,956	72,841
12				71,423	73,308	75,263
13				73,087	75,747	77,694
14						79,504

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



**REYNOLDS SCHOOL DISTRICT  
OREGON SCHOOL EMPLOYEES ASSOCIATION  
2016-17 SALARY SCHEDULE**

The Oregon School Employees Association collective bargaining agreement expires June 2017. Negotiations are on going at this time. The 2016-17 salary schedule is provided here and will be replaced upon the ratification of a successor agreement.

Step	Level I			Level II			Level III			Mechanic		
	A	B	C	A	B	C	A	B	C	MECHI	MECH II	MECH III
25	17.53	18.88	20.25	20.72	21.50	23.15	23.60	24.64	27.04	23.87	25.81	28.19
20	17.28	18.63	20.00	20.47	21.25	22.90	23.35	24.39	26.79	23.62	25.56	27.94
15	16.78	18.13	19.50	19.97	20.75	22.40	22.85	23.89	26.29	23.12	25.06	27.44
10	16.53	17.88	19.25	19.72	20.50	22.15	22.60	23.64	26.04	22.87	24.81	27.19
9	15.97	17.28	18.60	19.05	19.82	21.40	21.84	22.84	25.16	22.10	23.97	26.28
8	15.43	16.69	17.97	18.41	19.15	20.67	21.10	22.07	24.31	21.35	23.16	25.39
7	14.91	16.12	17.36	17.79	18.49	19.97	20.39	20.90	23.48	20.23	22.37	24.53
6	14.33	15.56	16.68	17.09	17.72	19.23	19.56	20.45	22.60	19.91	21.50	23.57
5	13.76	14.87	16.08	16.53	17.06	18.50	18.85	19.65	22.02	19.18	20.72	22.72
4	12.98	14.37	15.45	15.84	16.46	17.79	18.06	18.94	20.89	18.45	19.87	21.77
3	12.51	13.83	14.88	15.24	15.78	17.10	17.37	18.17	20.09	17.75	19.05	20.87
2	11.76	13.25	14.31	14.66	15.22	16.50	16.73	17.51	19.35	17.17	18.29	20.05
1	11.59	12.74	13.76	14.05	14.60	15.82	16.08	16.79	18.45	16.48	17.60	19.30

**REYNOLDS SCHOOL DISTRICT  
PROPERTY TAX LEVIES AND COLLECTION  
LAST TEN FISCAL YEARS**

FISCAL YEAR ENDED JUNE 30	TOTAL TAX LEVY FOR FISCAL YEAR			COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
	GENERAL FUND	DEBT SERVICE FUND	TOTAL	CURRENT YEAR	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2016-2017	\$ 25,270,192	\$ 9,346,815	\$ 34,617,007	\$ 32,934,682	95%	\$ 507,632	\$ 33,442,314	97%
2015-2016	\$ 24,241,613	\$ 8,410,602	\$ 32,652,215	\$ 31,006,462	95%	\$ 560,200	\$ 31,566,662	97%
2014-2015	\$ 23,714,617	\$ 7,231,597	\$ 30,946,214	\$ 29,341,706	95%	\$ 586,645	\$ 29,928,351	97%
2013-2014	\$ 22,161,422	\$ 7,843,056	\$ 30,004,478	\$ 28,383,146	95%	\$ 641,201	\$ 29,024,347	97%
2012-2013	\$ 21,561,091	\$ 7,511,441	\$ 29,072,532	\$ 27,448,672	94%	\$ 693,388	\$ 28,142,060	97%
2011-2012	\$ 21,528,899	\$ 6,468,756	\$ 27,997,655	\$ 26,284,880	94%	\$ 480,176	\$ 26,765,056	96%
2010-2011	\$ 21,544,198	\$ 5,492,395	\$ 27,036,593	\$ 25,522,290	94%	\$ 760,380	\$ 26,282,670	97%
2009-2010	\$ 21,238,822	\$ 5,451,587	\$ 26,690,409	\$ 25,083,658	94%	\$ 783,862	\$ 25,867,520	97%
2008-2009	\$ 20,716,015	\$ 6,283,421	\$ 26,999,436	\$ 25,227,436	93%	\$ 631,178	\$ 25,858,614	96%
2007-2008	\$ 20,029,573	\$ 6,129,692	\$ 26,159,265	\$ 24,694,585	94%	\$ 717,556	\$ 25,412,141	97%

Source: Multnomah County Departments of Assessment and Taxation

(1) Tax collections include discounts, interest and other adjustments.

**REYNOLDS SCHOOL DISTRICT  
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS**

FISCAL YEAR	PROPERTY VALUE ASSESSED VALUATION(1)					TOTAL DIRECT TAX RATE(2)
	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACTORY	TOTAL	
2016-2017	\$ 5,421,521,380	\$ 363,234,124	\$ 191,471,500	\$ 35,339,570	\$ 6,011,566,574	6.05
2015-2016	\$ 5,241,684,480	\$ 346,408,946	\$ 147,579,800	\$ 30,494,280	\$ 5,766,167,506	5.97
2014-2015	\$ 5,124,794,780	\$ 336,867,935	\$ 143,189,250	\$ 26,341,960	\$ 5,631,193,925	5.81
2013-2014	\$ 4,843,711,490	\$ 287,376,223	\$ 136,396,360	\$ 26,695,760	\$ 5,294,179,833	6.02
2012-2013	\$ 4,725,916,280	\$ 281,603,418	\$ 137,325,400	\$ 25,628,140	\$ 5,170,473,238	5.99
2011-2012	\$ 4,690,143,800	\$ 269,291,585	\$ 133,792,203	\$ 31,264,220	\$ 5,124,491,808	5.78
2010-2011	\$ 4,641,108,010	\$ 270,473,980	\$ 121,268,200	\$ 32,171,640	\$ 5,065,021,830	5.60
2009-2010	\$ 4,546,180,850	\$ 270,767,097	\$ 116,049,620	\$ 38,752,020	\$ 4,971,749,587	5.60
2008-2009	\$ 4,375,850,630	\$ 291,601,913	\$ 115,561,620	\$ 33,919,420	\$ 4,816,933,583	5.81
2007-2008	\$ 4,170,795,650	\$ 289,615,970	\$ 102,359,580	\$ 34,678,370	\$ 4,597,449,270	5.83

FISCAL YEAR	PROPERTY VALUE TRUE CASH VALUATION(1)					RATIO OF ASSESSED VALUATION TO TRUE CASH VALUATION
	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACTORY	TOTAL	
2016-2017	\$ 9,326,481,470	\$ 377,714,504	\$ 212,276,505	\$ 45,731,770	\$ 8,592,233,019	69.97%
2015-2016	\$ 8,379,218,450	\$ 362,161,236	\$ 181,041,855	\$ 39,130,860	\$ 8,961,552,401	64.34%
2014-2015	\$ 7,778,266,940	\$ 367,587,665	\$ 162,477,988	\$ 34,599,530	\$ 8,342,932,123	67.50%
2013-2014	\$ 7,114,104,950	\$ 352,281,346	\$ 155,652,905	\$ 34,858,930	\$ 7,656,898,131	69.14%
2012-2013	\$ 7,025,130,990	\$ 351,525,375	\$ 154,246,934	\$ 33,603,270	\$ 7,564,506,569	68.35%
2011-2012	\$ 7,093,887,970	\$ 339,389,202	\$ 142,223,180	\$ 39,619,160	\$ 7,615,119,512	67.29%
2010-2011	\$ 7,512,693,890	\$ 311,255,620	\$ 123,448,708	\$ 40,609,810	\$ 7,988,008,028	63.41%
2009-2010	\$ 7,871,198,630	\$ 308,896,717	\$ 118,390,975	\$ 41,836,890	\$ 8,340,323,212	59.61%
2008-2009	\$ 8,055,719,350	\$ 321,793,544	\$ 118,523,384	\$ 36,103,760	\$ 8,532,140,038	56.46%
2007-2008	\$ 7,510,611,920	\$ 322,561,097	\$ 107,781,849	\$ 36,849,650	\$ 7,977,804,516	57.63%

(1) Source: Multnomah County.

(2) per \$1,000 of assessed value.

NA=not available

**REYNOLDS SCHOOL DISTRICT  
PRINCIPAL PROPERTY TAXPAYERS  
CURRENT AND TEN YEARS PRIOR**

	2016		2006	
	Assessed Valuation	% of Total District's Assessed Valuation	Assessed Valuation	% of Total District's Assessed Valuation
<b>Private Enterprises</b>				
ABS OR-O DC LLC	366,575	0.01%	-	0.00%
Albertson's Inc	-	0.00%	729,607	0.02%
American Honda Motor Co. Inc	277,244	0.00%	273,736	0.01%
Boeing Co	2,808,874	0.05%	2,837,428	0.07%
Boyd Coffee Co	247,496	0.00%	261,004	0.01%
Calwest Industrial	-	0.00%	321,663	0.01%
Cascade Corporation	487,328	0.01%	464,067	0.01%
Catellus Development Corp	-	0.00%	238,228	0.01%
Chelsea Financing Partnership LP	409,596	0.01%	292,470	0.01%
Comcast of Illinois/Ohio/Oregon, LLC	1,172,083	0.02%	178,285	0.00%
Fedex Ground Package System Inc	1,776,828	0.03%	-	0.00%
Henningsen Cold Storage Co	484,958	0.01%	-	0.00%
Icon Owner Pool 1 West LLC	438,757	0.01%	-	0.00%
IIT Southshore CC LLC	433,680	0.01%	-	0.00%
Interstate Crossroads LLC	379,004	0.01%	-	0.00%
IP Eat One LLC	418,504	0.01%	-	0.00%
Merix Corp	-	0.00%	344,408	0.01%
MIREF Gateway LLC	445,722	0.01%	-	0.00%
NAACO Materials Handling	263,927	0.00%	248,822	0.01%
Owens Corning Foam	383,238	0.01%	-	0.00%
PLDAB LLC	504,504	0.01%	-	0.00%
Prologis Trust	-	0.00%	210,650	0.00%
QPM Aerospace Inc	-	0.00%	177,867	0.00%
Reynolds Metals Co	-	0.00%	168,450	0.00%
RR Donnelley Norwest Inc	347,146	0.01%	485,981	0.01%
Salish Lake LLC	-	0.00%	165,073	0.00%
Sandy Cascade LLC	284,342	0.00%	-	0.00%
The Boeing Company	806,187	0.01%	421,941	0.01%
The Harris Group	-	0.00%	212,052	0.00%
Townsend Farms Inc	583,411	0.01%	349,041	0.01%
Townsend Distribution LP	345,231	0.01%	-	0.00%
Toyo Tanso USA Inc	276,826	0.00%	261,095	0.01%
Trader Publishing Company	-	0.00%	223,829	0.01%
Triad Machinery Inc	260,271	0.00%	-	0.00%
US Nat'l Bank of Oregon	717,850	0.01%	697,623	0.02%
US Bankcorp	403,975	0.01%	342,367	0.01%
Weyerhaeuser Co Inc	-	0.00%	363,073	0.01%
Winco Foods	-	0.00%	180,254	0.00%
Wood Village GARP LLC	243,113	0.00%	-	0.00%
<b>Public Utilities</b>				
Portland General Electric Co	812,727	0.01%	660,941	0.02%
Northwest Natural Gas Co	-	0.00%	231,631	0.01%
Verizon Northwest Inc	-	0.00%	203,448	0.00%
<b>Sub Total</b>	<b>16,379,397</b>		<b>11,545,034</b>	
<b>All Other Taxpayers</b>	<b>5,995,187,178</b>	<b>99.73%</b>	<b>4,343,436,374</b>	<b>99.73%</b>
<b>Total</b>	<b>6,011,566,575</b>	<b>100.00%</b>	<b>4,354,981,408</b>	<b>100.00%</b>

Source: Multnomah County Dept of Assessment and Taxation

**REYNOLDS SCHOOL DISTRICT  
BUDGET'S EFFECT ON TAXPAYERS  
TAXES PAID BY AVERAGE HOMEOWNERS**

	2012-13	2013-14	2014-15	2015-16	2016-17	Projected 2017-18
<b>Tax Rates</b>						
Permanent Tax Rate per \$1,000 of AV	4.4626	4.4626	4.4626	4.4626	4.4626	4.4626
Bond Tax Rate per \$1,000 of AV	1.52	1.56	1.35	1.51	1.59	1.83
Average Assessed Value	\$ 187,678	\$ 192,356	\$ 203,518	\$ 206,479	\$ 212,934	\$ 225,248
Tax Burden	\$ 1,135	\$ 1,167	\$ 1,183	\$ 1,233	\$ 1,289	\$ 1,417

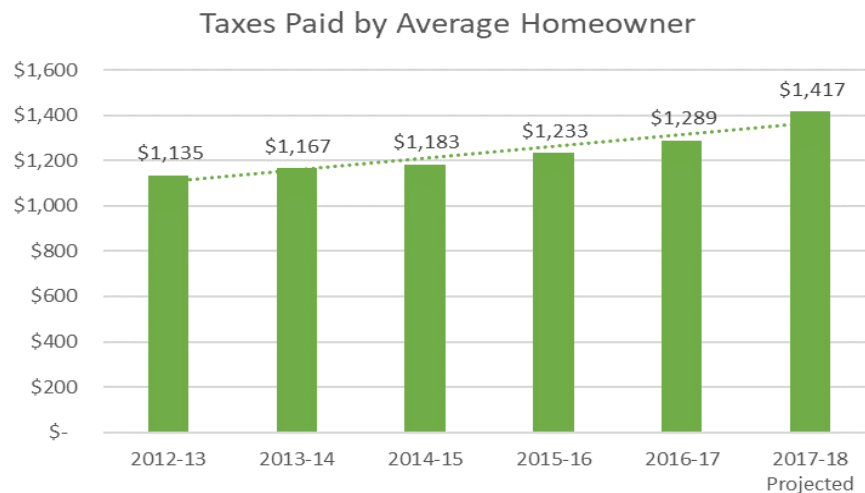
Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. Permanent tax rate equals the maximum rate without voter approval. When Measure 50 was implemented in 1997-98 it cut effective tax rates an average of 11 percent from their 1996-97 levels.

**Measure 5 (M5 limits)**

- \* \$5 per \$1,000 real market value (RMV) for schools
- \* \$10 per \$1,000 RMV for general government taxes
- \* Applied only to operating taxes, not bonds
- \* For each property, school taxes and general government taxes compared to their limits respectively

**Measure 50 (M50 limits)**

- \* Assessed value (AV) for 1997-98 was set (at 90% of 1995-96 AV for each property) and permanent rates were established for taxing districts
- \* Annual growth of AV limited to 3% for existing property
- \* For new property, AV = (RMV) times (AV / RMV of similar property)



Source: Multnomah County Department of Assessment and Taxation

**REYNOLDS SCHOOL DISTRICT  
 DEMOGRAPHIC & ECONOMIC STATISTICS  
 LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2016-2017	70,506	\$ 1,892,733,570	\$ 26,845	6.30%
2015-2016	76,277	\$1,617,072,400	\$ 21,200	6.70%
2014-2015	75,257	\$1,707,470,487	\$ 25,419	5.20%
2013-2014	73,151	\$1,565,594,000	\$ 21,402	15.50%
2012-2013	78,825	\$1,525,331,600	\$ 19,351	15.40%
2011-2012	74,478	\$1,407,321,600	\$ 18,896	10.10%
2010-2011	71,796	\$1,463,413,700	\$ 20,956	14.30%
2009-2010	74,358	\$1,585,006,500	\$ 21,316	15.90%
2008-2009	70,756	\$1,462,963,200	\$ 20,676	9.80%
2007-2008	72,326	\$1,543,269,400	\$ 21,338	6.80%

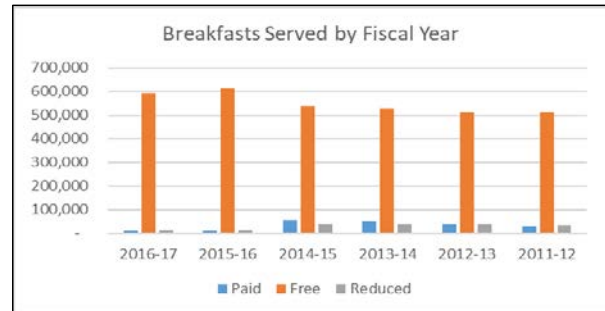
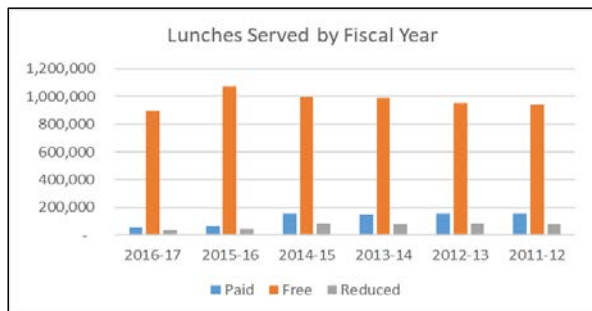
Source: U.S. Census Bureau, American Community Survey Proximity One  
 2016-17 Data Provided by the Oregon Economic Development Research Center  
 NA = not available

**REYNOLDS SCHOOL DISTRICT  
OPERATING STATISTICS  
LAST TEN FISCAL YEARS**

FISCAL YEAR	STUDENT ENROLLMENT(1)	COST PER PUPIL(1)	LICENSED STAFF	PUPIL-TEACHER RATIO	Number of students graduated	
					Reynolds High School	Reynolds Learning Academy
2016-2017	10,359	13,440	647.70	15.99	458	63
2015-2016	10,575	13,031	674.10	15.69	484	59
2014-2015	10,779	11,931	659.50	16.34	460	63
2013-2014	10,407	11,320	623.95	16.86	461	62
2012-2013	10,735	10,379	587.83	18.26	363	28
2011-2012	10,735	9,768	564.18	19.03	451	32
2010-2011	10,591	9,996	563.90	18.78	373	17
2009-2010	10,800	8,765	583.00	18.52	457	23
2008-2009	10,511	9,627	671.7	15.65	458	31
2007-2008	10,506	10,169	687.79	15.28	NA	NA

FISCAL YEAR	NUMBER OF TYPE A LUNCHES SERVED		
	PAID	FREE	REDUCED PRICE
2016-2017	57,826	891,329	35,804
2015-2016	70,660	1,074,545	40,851
2014-2015	155,314	997,287	82,964
2013-2014	149,208	988,894	82,264
2012-2013	159,531	950,443	85,141
2011-2012	159,423	939,127	78,322
2010-2011	184,563	926,037	84,385
2009-2010	203,683	851,957	111,098
2008-2009	224,941	722,602	106,444
2007-2008	NA	NA	NA

FISCAL YEAR	NUMBER OF BREAKFASTS SERVED		
	PAID	FREE	REDUCED PRICE
2016-2017	10,040	593,551	13,503
2015-2016	9,056	611,734	13,297
2014-2015	54,295	536,811	38,012
2013-2014	53,939	526,816	37,933
2012-2013	39,314	513,836	37,871
2011-2012	32,463	511,679	34,465
2010-2011	23,713	401,643	29,344
2009-2010	23,345	354,058	35,934
2008-2009	23,338	289,486	25,927
2007-2008	NA	NA	NA



(1) Cost per pupil is calculated by the District using total expenditures on the Statement of revenues, expenditures and changes in fund balances, excluding capital outlay and debt services.

NA=Not Available

Sources: Reynolds School District, Food Service Department and 2016-2017 Adopted Budget.

**REYNOLDS SCHOOL DISTRICT  
FTE COMPARISON - ALL FUNDS  
10 YEAR HISTORY AND PROJECTED**

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

Student Population	10,506	10,511	10,800	10,591	10,770	10,735	11,002
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	2014-2015	2015-2016	2016-2017 Adopted	2017-2018 Adopted	2018-2019 Projected	2019-2020 Projected	2020-2021 Projected
Licensed	659.50	674.10	647.70	676.18	676.18	676.18	676.18
Classified	450.83	458.54	460.88	409.08	409.08	409.08	409.08
Administrators/Supervisors	56.00	67.50	63.50	61.08	61.08	61.08	61.08
<b>TOTAL</b>	<b>1,166.33</b>	<b>1,200.14</b>	<b>1,172.08</b>	<b>1,146.34</b>	<b>1,146.34</b>	<b>1,146.34</b>	<b>1,146.34</b>

Student Population	11,124	11,468	11,459	11,268	11,268	11,268	11,268
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<b>2017-18 Classified FTE by Position</b>	
Educational Assistants	106.40
Transportation Drivers/Mechanic/Dispatchers	85.01
Nutrition Services Cooks/Assistants	55.00
Maintenance/Facilities/Grounds	58.50
Campus Monitors	16.16
Liaisons	10.63
Secretaries/Bookkeepers/Receptionists	58.20
Other Classified Positions	19.18
<b>Total Classified FTE by Position</b>	<b>409.08</b>

- ➡ Enrollment includes charter schools
- ➡ The District's 2017-18 budget projection includes a decrease in students from the prior year adopted budget and projects flat enrollment for the next three years.
- ➡ The District projects no increase in staffing to coincide with projected flat enrollment.



**REYNOLDS SCHOOL DISTRICT  
FINANCIAL AGREEMENT  
\$2,000,000**

Par Amount: 2,000,000.00  
Down Payment: -  
Interest Rate: 2.50%

Arbitrage Yield: 2.499868%  
Weighted Average Maturity: 4.0306

Date	Payment	Interest	Principal	Outstanding Principal	PV at semiannual yield of 2.499868%	Years to Maturity	Bond Years
6/29/2017				2,000,000.00			
1/10/2018	26,527.78	26,527.78		2,000,000.00	26,180.41	0.53	
7/10/2018	310,714.29	25,000.00	285,714.29	1,714,285.71	302,860.09	1.03	294,444.45
1/10/2019	21,428.57	21,428.57		1,714,285.71	20,629.05	1.53	
7/10/2019	307,142.86	21,428.57	285,714.29	1,428,571.42	292,032.88	2.03	580,158.74
1/10/2020	17,857.14	17,857.14		1,428,571.42	16,769.05	2.53	
7/10/2020	303,571.43	17,857.14	285,714.29	1,142,857.13	281,554.67	3.03	865,873.03
1/10/2021	14,285.71	14,285.71		1,142,857.13	13,086.06	3.53	
7/10/2021	300,000.00	14,285.71	285,714.29	857,142.84	271,414.84	4.03	1,151,587.32
1/10/2022	10,714.29	10,714.29		857,142.84	9,573.72	4.53	
7/10/2022	296,428.58	10,714.29	285,714.29	571,428.55	261,603.11	5.03	1,437,301.61
1/10/2023	7,142.86	7,142.86		571,428.55	6,225.87	5.53	
7/10/2023	292,857.15	7,142.86	285,714.29	285,714.26	252,109.47	6.03	1,723,015.90
1/10/2024	3,571.43	3,571.43		285,714.26	3,036.55	6.53	
7/10/2024	289,285.69	3,571.43	285,714.26		242,924.23	7.03	2,008,729.97
Totals:	2,201,527.78	201,527.78	2,000,000.00		2,000,000.00		8,061,111.02

**Fund 100:** For transportation improvement of facilities.

**REYNOLDS SCHOOL DISTRICT  
 QZAB SCHOOL IMPROVEMENT FUND  
 \$4,000,000  
 REPORT AS OF APRIL 29, 2016**

	<b>Payment Date</b>	<b>Payment</b>	<b>Interest</b>	<b>Principal</b>	<b>Balance</b>
Loan	7/1/2016				4,000,000.00
	2016 Totals	0.00	0.00	0.00	
1	7/1/2017	285,714.29	0.00	285,714.29	3,714,285.71
	2017 Totals	285,714.29	0.00	285,714.29	
2	7/1/2018	285,714.29	0.00	285,714.29	3,428,571.42
	2018 Totals	285,714.29	0.00	285,714.29	
3	7/1/2019	285,714.29	0.00	285,714.29	3,142,857.13
	2019 Totals	285,714.29	0.00	285,714.29	
4	7/1/2020	285,714.29	0.00	285,714.29	2,857,142.84
	2020 Totals	285,714.29	0.00	285,714.29	
5	7/1/2021	285,714.29	0.00	285,714.29	2,571,428.55
	2021 Totals	285,714.29	0.00	285,714.29	
6	7/1/2022	285,714.29	0.00	285,714.29	2,285,714.26
	2022 Totals	285,714.29	0.00	285,714.29	
7	7/1/2023	285,714.29	0.00	285,714.29	1,999,999.97
	2023 Totals	285,714.29	0.00	285,714.29	
8	7/1/2024	285,714.29	0.00	285,714.29	1,714,285.68
	2024 Totals	285,714.29	0.00	285,714.29	
9	7/1/2025	285,714.29	0.00	285,714.29	1,428,571.39
	2025 Totals	285,714.29	0.00	285,714.29	
10	7/1/2026	285,714.29	0.00	285,714.29	1,142,857.10
	2026 Totals	285,714.29	0.00	285,714.29	
11	7/1/2027	285,714.29	0.00	285,714.29	857,142.81
	2027 Totals	285,714.29	0.00	285,714.29	
12	7/1/2028	285,714.29	0.00	285,714.29	571,428.52
	2028 Totals	285,714.29	0.00	285,714.29	
13	7/1/2029	285,714.29	0.00	285,714.29	285,714.23
	2029 Totals	285,714.29	0.00	285,714.29	
14	7/1/2030	285,714.29	0.00	285,714.23	0.00
	2030 Totals	285,714.29	0.00	285,714.23	
<b>Grand Totals</b>		<b>4,000,000.06</b>	<b>0.00</b>	<b>4,000,000.00</b>	

**Fund 100:** For improvement of school facilities

**REYNOLDS SCHOOL DISTRICT**  
**QZAB SERIES 2002 NOTES PAYABLE**  
**\$2,100,000**  
**REPORT AS OF APRIL 15, 2010**

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

\*Fund 100 - Technology Improvement

**REYNOLDS SCHOOL DISTRICT  
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
<b>Totals</b>	<b>32,500,000.00</b>	<b>18,778,542.82</b>	<b>11,125,000.00</b>	<b>2,186,487.50</b>	<b>64,590,030.32</b>	<b>64,590,030.32</b>

**Fund 300:** For improvement of school facilities.

**REYNOLDS SCHOOL DISTRICT  
GENERAL OBLIGATION BONDS, SERIES 2015  
\$122,945,047**

**Dated Date: 08/20/2015**

**Delivery Date: 08/20/2015**

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

**Fund 315: For School Building Improvements**

**REYNOLDS SCHOOL DISTRICT**  
**PAYMENT SCHEDULE FOR SERIES 2013 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
<b>Totals</b>	<b>80,978,771.60</b>			<b>95,488,014.39</b>	<b>176,466,785.99</b>			<b>176,466,785.99</b>

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

Rows from 2003-2013 not shown to limit length of table.

**REYNOLDS SCHOOL DISTRICT  
 AGGREGATE DEBT SERVICE  
 FULL FAITH & CREDIT REFUNDING OBLIGATIONS, SERIES 2010  
 FINAL PRICING NUMBERS**

<b>Date</b>	<b>Full Faith and Credit Refunding Obligations, Series 2010 Principal</b>	<b>Full Faith and Credit Refunding Obligations, Series 2010 Interest</b>	<b>Aggregate Principal</b>	<b>Aggregate Interest</b>	<b>Aggregate Debt Service</b>	<b>Annual Aggregate Debt Service</b>
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
<b>Totals</b>	<b>23,850,000</b>	<b>17,222,902.99</b>	<b>23,850,000</b>	<b>17,222,902.99</b>	<b>41,072,902.99</b>	<b>41,072,902.99</b>

**Fund 400:** Land and Improvement, Refunding Series 2010

**FROM THE DISTRICT SUPERINTENDENT**

Dear Parents and Community Members,

We are proud of our students' academic achievements. Our district is progressing in four target areas: student achievement, fiscal responsibility, communications and equity. Construction design and building has started using funds from a voter approved bond which passed in May 2015. The facilities improvement bond package will increase security, add capacity, replace our oldest elementary schools, and extensively remodel the Reynolds High School.

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

We have new reading curriculum for students in grades K-2 with a strong literacy framework that enables your child's teacher to go deeply into the learning standards using an integrated and applied approach that will engage our students in learning high-level academic skills. We have made strides in our instruction to increase mastery of the English language.

A math instruction framework is being implemented this year. The purpose of the math framework is to support students learning higher

math skills starting in kindergarten. All of our instruction improvements are designed to ready students for post-secondary education and training upon graduation.

The district uses several assessments to monitor student learning growth, the primary tests include: unit exams, IRLA for reading, STAR for reading and math and ELPA for English Language Learners. The SBA exams are used for these ratings by the state. SBA is given one time during the spring to students in grades 3-8 and 11.

We need your involvement in our schools in order to achieve our vision and mission. Our vision is: Each and every child prepared for a world yet to be imagined. Our mission is: Each graduate embraces lifelong learning and applies skills in technology, global literacy, creativity, and critical-thinking to enhance family, career, and community.

We have opportunities to volunteer. Contact us at 503.661.7200 or [volunteer@rsd7.net](mailto:volunteer@rsd7.net) to volunteer.

Thank you,

Superintendent | Linda Florence

**DISTRICT PROFILE**

**STUDENT WELLNESS POLICY**

Reynolds School District offers USDA Meal programs including: breakfast; lunch; supper; snacks; fresh fruit and vegetable; summer feeding; and community eligibility program (CEP), which provides free breakfast and lunch to the majority of district students at schools which meet federal guidelines for serving high needs students. All students who attend CEP schools or qualify for reduced meal programs being paid for by the State of Oregon receive breakfast and lunch at no charge. Contact the Nutrition Department at (503) 661-7200 ext. 3413 for menus and coordinating of meal service for students with dietary restrictions.  
See <http://policy.osba.org/reynolds/E/EFA%20D1.PDF> for the district's wellness policy. Schools are working to comply with the wellness policy for maximum student health and education time. Celebrations at school, including birthdays, holidays and fundraisers during the school day, should focus on non-edible treats, such as a pencil or sticker. Any food items provided must comply with the nutritional guidelines for healthy snacks. Due to food increasing food allergies, please consult with your child's school before you select food items intended for sharing.

**RACIAL EQUITY IN HIRING**

Reynolds School District is committed to eliminating the disparities in academic achievement, exclusionary discipline and hiring. In addition to making plans to recruit and hire a work-force that reflects the diversity of our students, we are training existing staff to be culturally responsive and to offer sheltered instruction to all students. Sheltering is a proven practice to support learning for all students. We are also partnering with Portland State University, our employee associations and the Reynolds Education Foundation to launch Senior Inquiry, a program to help high school students explore careers in education and earn 15 college credits while enrolled at Reynolds High School.

ENROLLMENT AND DEMOGRAPHICS	Grades	Grades	Grades	Grades
	K - 3	4 - 5	6 - 8	9 - 12
Total Enrollment	3,998	1,941	2,619	2,719
Regular Attenders	76.3%	81.6%	74.5%	66.3%
Economically Disadvantaged	84%	85%	83%	57%
Students with Disabilities	16%	17%	17%	15%
Ever English Learners	45%	48%	49%	50%
Different Languages Spoken	51	49	41	46
Mobile Students	18.3%	15.7%	16.0%	21.9%

MEDIAN CLASS SIZE	Elementary		Middle		High		Combined	
	Dist.	OR	Dist.	OR	Dist.	OR	Dist.	OR
Self-Contained	25.0	25.0	22.0	21.0	--	--	--	--
Eng./Lang. Arts	28.0	22.0	24.0	25.0	24.0	25.0	12.0	16.0
Mathematics	23.5	21.0	27.0	26.0	25.0	24.0	11.0	14.0
Science	22.0	24.0	27.0	28.0	25.0	25.0	20.0	17.0
Social Studies	29.0	23.0	26.0	27.0	27.0	27.0	16.5	17.0

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

*When data are unavailable or to protect student confidentiality:*

*\* refers to groups of less than 6 students.*

*<5 indicates that a percentage is less than 5%.*

*>95 indicates that a percentage is greater than 95%.*

*\*\*\* refers to a school that offers lunch at no charge to all students.*

**SEISMIC SAFETY RATING**

For a detailed report for each school, please visit:

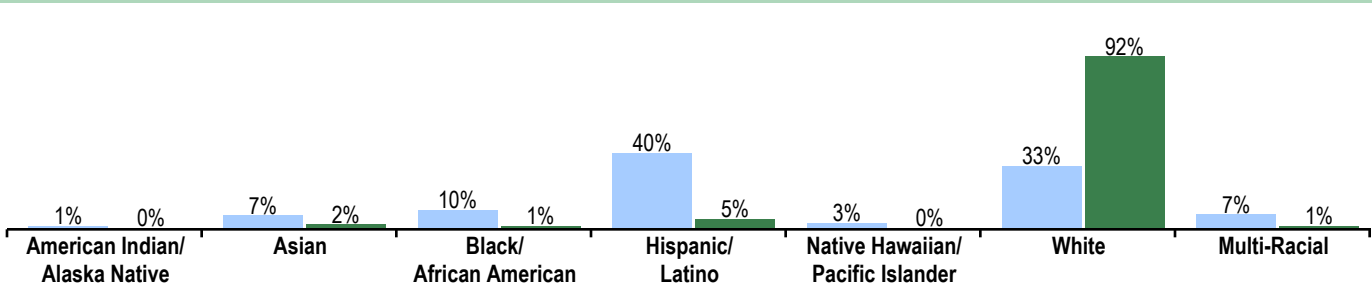
<http://www.oregongeology.org/sub/projects/rvs/activity-updates/status.html>



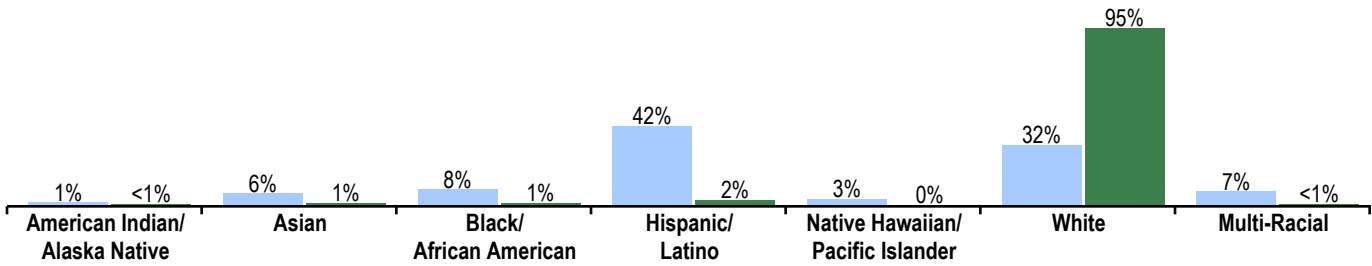
**RACE/ETHNICITY OF STUDENTS AND STAFF 2016-17**

Students Staff

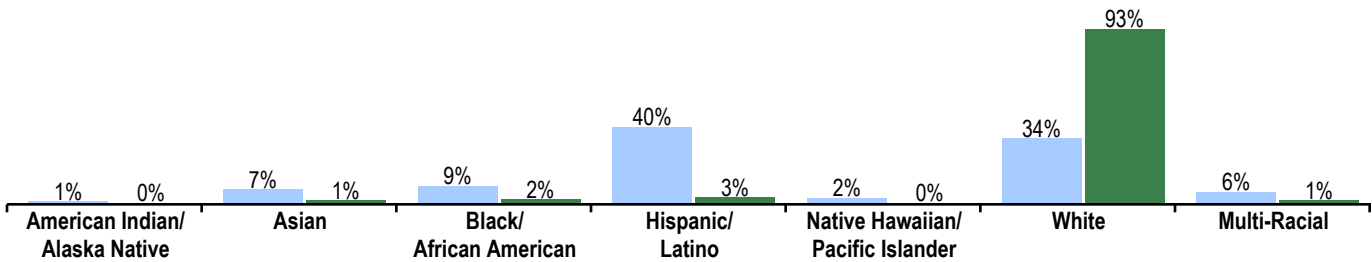
**Grades K-3**



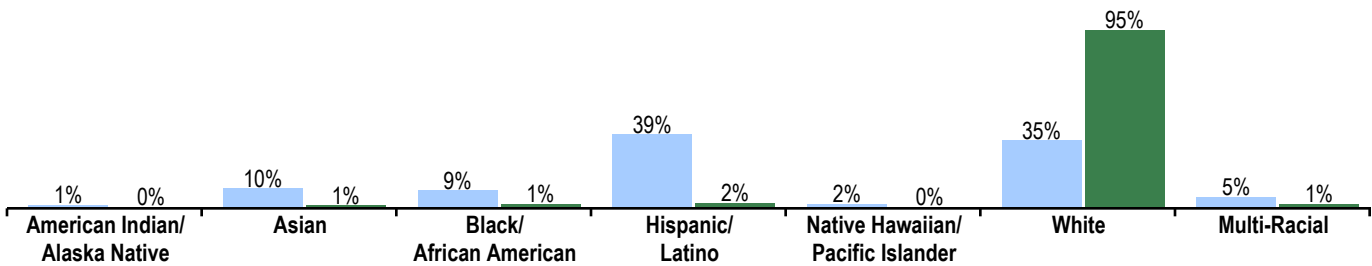
**Grades 4-5**



**Grades 6-8**



**Grades 9-12**



PER PUPIL SPENDING	2014-15	2015-16	2016-17
District	\$10,775	\$11,642	\$12,640
State	\$10,302	\$10,692	\$11,822

Oregon's quality education model (QEM) suggests adequate per pupil funding should be \$12,993 in 2016-17 (Statewide average). 2016-17 data reflect budgeted, not actual.

FUNDING SOURCES	% of Total
Local taxes and fees	23%
State funds	66%
Federal funds	11%

EXPULSIONS & SUSPENSIONS	Expulsions	Suspensions
Total Students	*	985
American Indian/Alaska Native	*	14
Asian	*	21
Black/African American	*	165
Hispanic/Latino	*	381
Multi-Racial	*	72
Native Hawaiian/Pacific Islander	*	27
White	*	305

To protect student confidentiality:

\* refers to groups of less than 6 students.

<5 indicates that a percentage is less than 5%.

>95 indicates that a percentage is greater than 95%.

**PROGRESS ARE STUDENTS MAKING ADEQUATE GAINS OVER TIME?**

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

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

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

2014-15 was the first operational year of the new English language arts and mathematics assessments.

**DISTRICT PERFORMANCE**

	District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17

English Language Arts

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

	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Students in grades 3 - 5	32.3	31.3	28.3	49.6	41.9	
	23.5	23.5	21.6	21.4	22.2	
	44.2	45.2	50.1	29.1	35.9	
Students in grades 6 - 8	36.7	36.9	35.3	55.2	51.4	
	25.6	26.2	26.7	23.9	25.1	
	37.7	36.9	38.0	20.9	23.5	
Students in grade 11	47.3	49.7	50.5	71.1	69.6	
	24.9	24.7	23.6	16.9	17.4	
	27.8	25.6	25.9	12.0	12.9	

Mathematics

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

	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Students in grades 3 - 5	25.4	22.4	21.4	43.6	36.4	
	28.1	28.3	27.1	27.6	28.3	
	46.5	49.2	51.5	28.8	35.3	
Students in grades 6 - 8	26.6	23.2	22.0	41.9	38.1	
	25.6	28.2	24.0	26.6	26.4	
	47.9	48.6	54.0	31.5	35.5	
Students in grade 11	15.2	19.8	16.4	35.3	33.1	
	22.9	22.9	25.7	27.3	28.3	
	61.8	57.3	57.9	37.4	38.7	

Science

	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Students in grade 5	47.0	41.2	43.1	40.9	66.0	55.4
	5.8	4.4	5.1	5.9	14.9	10.2
	41.2	36.8	38.0	34.9	51.1	45.3
Students in grade 8	49.1	47.0	46.0	36.4	62.8	59.7
	6.9	2.4	3.7	3.5	11.5	10.3
	42.2	44.7	42.3	32.9	51.3	49.4
Students in grade 11	61.2	60.3	81.8	43.8	57.8	50.0
	9.3	6.4	8.4	3.8	8.0	6.8
	51.9	54.0	73.4	40.0	49.8	43.2
	38.8	39.7	18.2	56.2	42.2	50.0

Visit [www.oregon.gov/ode/reports-and-data](http://www.oregon.gov/ode/reports-and-data) for additional assessment results.

To protect student confidentiality:

\* refers to groups of less than 6 students.

<5 indicates that a percentage is less than 5%.

>95 indicates that a percentage is greater than 95%.

**OUTCOMES** WHAT ARE STUDENTS ACHIEVING IN HIGH SCHOOL?

		District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
		2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
<b>FRESHMEN ON-TRACK TO GRADUATE</b>	Students who earned 25% of the credits required for a regular diploma by the end of their freshman year.						
	Freshmen on track to graduate within 4 years	46.7	60.4	81.1	68.2	83.4	82.9
		District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
		2012-13	2013-14	2014-15	2015-16	2015-16	2015-16
	<i>Note: Graduation methodology changed in 2013-14.</i>						
<b>GRADUATION RATE</b>	Students earning a standard diploma within four years of entering high school.						
	Overall graduation rate	54.7	58.3	57.6	59.3	74.8	74.5
<b>COMPLETION RATE</b>	Students earning a regular, modified, extended, or adult high school diploma or completing a GED within five years of entering high school.						
	Overall completion rate	71.6	69.6	71.5	69.3	81.9	81.6
<b>DROPOUT RATE</b>	Students who dropped out during the school year and did not re-enroll.						
	Overall dropout rate	5.4	6.0	4.8	5.4	3.9	3.8
		District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
		2011-12	2012-13	2013-14	2014-15	2014-15	2014-15
<b>CONTINUING EDUCATION</b>	Students continuing their education after high school.						
	Students who enrolled in a community college or four-year school within 16 months of graduation	54.6	59.8	60.6	60.7	57.4	55.7

\*, <5, and >95 are displayed when the data must be suppressed to protect student confidentiality.

**STUDENT GROUP OUTCOMES**

		District Performance (%)	Oregon Performance (%)	Like-District Average (%)	District Performance (%)	Oregon Performance (%)	Like-District Average (%)	District Performance (%)	Oregon Performance (%)	Like-District Average (%)		
	<b>Economically Disadvantaged</b>				<b>American Indian/Alaska Native</b>				<b>Native Hawaiian/Pacific Islander</b>			
	On Track	63.4	75.8	78.9	On Track	*	70.3	77.0	On Track	36.4	76.1	78.6
	Graduation	56.6	68.1	71.1	Graduation	50.0	56.4	47.8	Graduation	42.9	70.1	56.8
	Completion	66.5	76.8	78.6	Completion	33.3	66.7	63.6	Completion	58.3	73.6	66.3
	Dropout	5.4	4.2	4.1	Dropout	16.7	9.1	8.3	Dropout	2.5	5.5	7.9
	<b>Ever English Learners</b>				<b>Asian</b>				<b>White</b>			
	On Track	69.7	78.7	79.7	On Track	90.8	>95	93.9	On Track	75.1	85.3	86.4
	Graduation	61.4	71.1	72.5	Graduation	83.8	88.0	85.6	Graduation	63.9	76.6	76.7
	Completion	60.4	75.6	75.8	Completion	92.6	91.9	88.5	Completion	74.6	83.9	84.8
	Dropout	4.7	4.0	4.0	Dropout	1.9	1.3	1.5	Dropout	5.1	3.6	3.5
	<b>Students with Disabilities</b>				<b>Black/African American</b>				<b>Female</b>			
	On Track	51.6	69.5	69.7	On Track	55.6	75.6	73.3	On Track	75.5	86.5	86.4
	Graduation	37.8	55.5	54.0	Graduation	45.3	66.1	66.2	Graduation	65.5	78.4	78.3
	Completion	58.0	64.9	58.4	Completion	61.7	72.2	68.6	Completion	75.8	84.6	85.2
	Dropout	5.1	5.7	6.0	Dropout	8.0	6.3	6.6	Dropout	4.4	3.4	3.4
	<b>Migrant</b>				<b>Hispanic/Latino</b>				<b>Male</b>			
	On Track	57.1	76.1	77.2	On Track	62.8	77.3	79.0	On Track	60.9	80.4	79.8
	Graduation	42.9	68.9	72.0	Graduation	52.0	69.4	73.0	Graduation	54.1	71.4	70.8
	Completion	42.9	73.8	72.4	Completion	57.6	76.5	78.3	Completion	64.0	79.4	78.1
	Dropout	11.1	4.0	4.0	Dropout	6.2	4.6	4.0	Dropout	6.4	4.5	4.3
	<b>Talented and Gifted</b>				<b>Multi-Racial</b>							
	On Track	94.6	>95	>95	On Track	62.5	83.6	79.8				
	Graduation	88.2	92.7	92.0	Graduation	54.8	74.4	70.5				
	Completion	93.0	96.8	96.7	Completion	69.7	81.3	83.5				
	Dropout	1.5	0.6	0.4	Dropout	3.1	4.1	4.5				

On-Track data are based on the 2016-17 school year; all other data are based on the 2015-16 school year.

\*, <5, and >95 are displayed when the data must be suppressed to protect student confidentiality.

## CURRICULUM & LEARNING ENVIRONMENT

SCHOOL READINESS	Elementary Schools	Middle Schools	High Schools
	<ul style="list-style-type: none"> <li>Pre-Kindergarten programs provided through partnerships:                             <ul style="list-style-type: none"> <li>· Montessori Northwest at Alder Elementary</li> <li>· Mt. Hood Head Start at Davis Elementary</li> <li>· Juntos Aprendemos at Glenfair Elementary</li> <li>· Head Start Program at Davis Elementary School</li> <li>· Early Head Start at Reynolds Learning Academy (parenting teens program)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>WEB leaders for transition from elementary to middle</li> </ul>	<ul style="list-style-type: none"> <li>Link Crew</li> <li>Ninth Grade Counts</li> <li>Peer Court</li> <li>Teen Parenting Program at RLA West</li> </ul>
ACADEMIC SUPPORT	Elementary Schools	Middle Schools	High Schools
	<ul style="list-style-type: none"> <li>Content-integrated English Language Development Program</li> <li>Project GLAD training for First-Sixth Grade teachers</li> <li>Summer School programs</li> <li>Instructional Coaches</li> <li>All Day Kindergarten</li> <li>Bilingual Education/Dual Language Spanish/English Programs at Alder Elementary Schools</li> </ul>	<ul style="list-style-type: none"> <li>AVID Program</li> <li>Homework Club</li> <li>Instructional Coaches</li> <li>Honors Courses</li> <li>Tech Smart program to support math instruction</li> </ul>	<ul style="list-style-type: none"> <li>AVID Program</li> <li>College Possible Program</li> <li>Ninth Grade Counts Program</li> <li>Mt. Hood Cable Regulatory Commission program</li> <li>Credit Recovery offered, before and after school plus summer (online and in-person)</li> <li>JROTC</li> <li>Project Lead the Way (STEM)</li> <li>Services for high school completion, college credit attainment, and college readiness</li> </ul>
ACADEMIC ENRICHMENT	Elementary Schools	Middle Schools	High Schools
	<ul style="list-style-type: none"> <li>· Talented &amp; Gifted (TAG) Program for students who are intellectually gifted.</li> <li>· TAG students have opportunities to work with other gifted students and have personalized learning plans.</li> <li>· Partnerships at schools include: "I Have A Dream" Oregon at Alder Elementary School; Experience Corps at Davis, Boys and Girls Club at Hartley and Margaret Scott</li> <li>· SUN Community School Programs at: Alder, Davis, Fairview, Glenfair, Hartley, Margaret Scott, Salish Ponds, Wilkes, and Woodland Elementary Schools</li> <li>· Technology ratio of one device per two students</li> <li>· Battle of the Books Program</li> <li>· Physical Education</li> <li>· Music Education K-5</li> </ul>	<ul style="list-style-type: none"> <li>· Advancement via Individualized Determination Program</li> <li>· SUN Community Schools at: H. B. Lee, Reynolds, and Walt Morey Middle Schools</li> <li>· Technology offered as an elective at Walt Morey Middle School</li> <li>· Academic Clubs</li> <li>· Track</li> <li>· iPads for Sixth Grade Classrooms</li> <li>· Technology Devices ratio is one device per two students</li> <li>· Project Lead the Way</li> <li>· Partnerships with "I Have A Dream" Oregon at H. B. Lee and Reynolds Middle Schools</li> </ul>	<ul style="list-style-type: none"> <li><b>REYNOLDS HIGH</b></li> <li>· Middle College partnership with Mt. Hood Cable Regulatory Commission</li> <li>· World Language Courses: Spanish, French and Japanese</li> <li>· Advanced Placement courses offered in: Biology, Environmental Science, Statistics, Calculus AB, European History, Government and Politics, US History, Language and Composition, and Literature and Composition</li> <li>· College credit earned through AP exams or dual-enrollment courses</li> <li>· Academic Clubs</li> <li>· Project Lead the Way (Science, Technology, Engineering &amp; Math)</li> <li>· SUN Community School at Reynolds High School</li> <li>· Culturally-specific student case management by: Self Enhancement, Inc.; El Programa Hispano; Immigrant and Refugee Community Organization, Impact Northwest, and Native American Youth and Family Center</li> <li>· Partnerships with "I Have A Dream" Oregon RHS</li> <li><b>REYNOLDS LEARNING ACADEMY</b></li> <li>· CRAIG Program - academic, arts, and cultural enrichment activities</li> <li>· Credit Recovery</li> <li>· 3D Printing and engineering elective</li> <li>· Volleyball, basketball and soccer athletics competing with East County high schools</li> </ul>

**CURRICULUM & LEARNING ENVIRONMENT CONTINUED . . .**

CAREER & TECHNICAL EDUCATION	Middle Schools	High Schools
	Elective course offerings:  · Technology/Computer Science  · Project Lead the Way	<b>Reynolds High School</b> · Early Childhood Education · Graphics/Integrated Media · Woods and Metals Manufacturing · Automotive Technology · Computer Science/Computer Information Systems · Hospitality/Culinary Arts  <b>Reynolds Learning Academy</b> · The TRADES pre-apprenticeship program at Reynolds Learning Academy · Multnomah Youth Cooperative (environmental education)
EXTRACURRICULAR ACTIVITIES	Elementary Schools	Middle Schools
SUN after-school programs at: Alder, Davis, Fairview, Glenfair, Hartley, Margaret Scott, Salish Ponds, Wilkes and Woodland Elementary Schools.  Community based youth sports, such as: Reynolds Youth Football, YMCA, Reynolds Youth Soccer Club, Reynolds Little League, Mt. Hood Aquatics Swim Club	Leadership  AVID  Track	<b>High Schools</b>  <b>Reynolds High School</b> · OSAA Athletics and Activities · Drama Program · Band, Orchestra, Jazz Band and Choir Clubs · Leadership · Associated Student Body <b>Reynolds Learning Academy</b> · CRAIG Program -academic, arts and cultural enrichment · Phoenix Program

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

## REYNOLDS SCHOOL DISTRICT GLOSSARY OF TERMS AND ACRONYMS

The glossary contains definitions of terms used in this document along with additional terms as necessary to common understandings concerning financial accounting procedures for schools. Several terms which are not primarily financial accounting terms have been included because of their significance for school funding in the State of Oregon.

### **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 a government of any of its funds, fund types, balanced account groups, or organizational components.

### **ACCRUAL BASIS:**

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

### **ADOPTED BUDGET:**

Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

### **APPROPRIATION:**

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

### **APPROVED BUDGET:**

The budget that has been approved by the budget committee.

### **ASBO:**

Association of School Business Officials

### **ASSESSED VALUE:**

The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

### **AUDIT:**

A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

### **AVERAGE DAILY MEMBERSHIP (ADM):**

The year-to-date average of daily student enrollment in the district.

### **AVERAGE DAILY MEMBERSHIP WEIGHTED (ADMw):**

Average daily membership, weighted for additional student characteristics.

### **AVID:**

Advancement Via Individual Determination

### **AYP:**

Adequate yearly progress

### **BALANCED BUDGET:**

Projected resources equal projected requirements within each fund.

### **BASIS OF ACCOUNTING:**

Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

### **BOARD OF EDUCATION:**

Seven member elected board, created according to state law and vested with responsibilities for educational activities in a given geographical area, who establishes policy, hires a superintendent and governs the operations of the district.

### **BOND:**

A written promise, general under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

# REYNOLDS SCHOOL DISTRICT

## GLOSSARY OF TERMS AND ACRONYMS

### **BONDED DEBT:**

The part of the school district's debt which is covered by outstanding bonds of the district.

### **BONDS ISSUED:**

Bonds sold.

### **BUDGET:**

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the purposed means of financing them.

### **BUDGET COMMITTEE:**

A statutorily (ORS 294.414) 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 School Board for adoption.

### **BUDGET DOCUMENT:**

Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

### **BUDGET MESSAGE:**

Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

### **BUDGETARY CONTROL:**

The control or management of a school district in accordance with an adopted budget to keep expenditures within the limitations of available appropriations and available resources.

### **CAFR:**

Consolidated Annual Financial Report

### **CAPITAL BUDGET:**

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

### **CAPITAL OUTLAY:**

Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

### **CAPITAL PROJECTS FUND:**

Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

### **CASH BASIS:**

System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

### **CET:**

Construction Excise Tax

### **CIP:**

Construction in Progress

### **CONTINGENCY:**

An estimate in an operating fund for unforeseen spending that may become necessary.

### **COST CENTER:**

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

### **CTE:**

Career and Technical Education

### **DEBT:**

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of education agencies include bonds, warrants and notes, etc.

### **DEBT LIMIT:**

The maximum amount of gross or net debt which is legally permitted.

### **DEBT SERVICE FUND:**

A fund established to account for payment of general long-term debt principal and interest.

# REYNOLDS SCHOOL DISTRICT

## GLOSSARY OF TERMS AND ACRONYMS

### **DELINQUENT TAXES:**

Taxes that remain unpaid after the date on which a penalty for nonpayment is attached.

### **DEPRECIATION:**

The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

### **ELL:**

English Language Learner

### **ENCUMBRANCE:**

An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

### **ESL:**

English as a Second Language

### **ESSA:**

Every Student Succeeds Act

### **EXPENDITURES:**

Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

### **FFCO:**

Full Faith & Credit Obligation

### **FISCAL YEAR:**

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

### **FIXED ASSETS:**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

### **FUNCTION:**

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

### **FUND:**

A fiscal and accounting entity with self-balancing accounts to record cash and other financial

resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

### **FUND BALANCE:**

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

### **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.

### **FULL TIME EQUIVALENT (FTE):**

The term used to note the percentage of the job employed based on One full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (.5) FTE is one employee working one half of the day in that position.

### **GAAP:**

Generally Accepted Accounting Principles

### **GASB:**

Governmental Accounting Standards Board

### **GENERAL FUND:**

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

### **GENERAL OBLIGATION DEBT:**

Tax supported bonded debt which is backed by the full faith and credit of the district.

### **GFOA:**

Government Finance Officers Association

### **GO:**

General Obligation Bond

### **GOVERNING BODY:**

County court, board of commissioners, city council,



## REYNOLDS SCHOOL DISTRICT GLOSSARY OF TERMS AND ACRONYMS

school board, board of trustees, board of directors, or other managing board of a local government unit.

**GPA:**

Grade Point Average

**GRANT:**

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

**HR:**

Human Resources

**IDEA:**

Individuals with Disabilities Education Act

**IEP:**

Individualized Education Program

**INSTRUCTION:**

The activities dealing directly with the teaching of students or improving the quality of teaching.

**INTERNAL SERVICE FUND:**

A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

**IRS:**

Internal Revenue Service

**IT:**

Information & Technology

**LEVY:**

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

**LIABILITIES:**

Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; 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 which determines: (1) which assets and which liabilities are included on the governmental unit's balance sheet; and (2) whether its operating statement presents "financial flow" information (revenue and expenditures) or "capital maintenance" information (revenues and expenses).

**MESD:**

Multnomah Education Service District

**NCLB:**

No Child Left Behind Act

**NSLP:**

National School Lunch Program

**OAR:**

Oregon Administrative Rule. Written to clarify Oregon law. Has the authority of law.

**OAKS:**

Oregon Assessment of Knowledge and Skills

**OBJECT CLASSIFICATION:**

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

**ODE:**

Oregon Department of Education

**OEBB:**

Oregon Educators' Benefit Board

# REYNOLDS SCHOOL DISTRICT

## GLOSSARY OF TERMS AND ACRONYMS

**OPSRP:**

Oregon Public Service Retirement Plan

**ORS:**

Oregon Revised Statute. Oregon laws established by the legislature.

**OSAA:**

Oregon School Activities Association

**OSBA:**

Oregon School Boards Association

**OSEA:**

Oregon School Employees Association

**PD:**

Professional Development

**PERMANENT RATE LIMIT:**

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

**PERS:**

Public Employees Retirement System

**PLC:**

Professional Learning Community

**PROGRAM:**

A group of related activities to accomplish a major service or function for which the local government is responsible.

**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.

**PTA:**

Parent Teacher Association

**PURCHASED SERVICES:**

Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

**REA:**

Reynolds Education Association

**REQUIREMENT:**

The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

**RESERVE FUND:**

Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

**RESOLUTION:**

A formal order of a governing body.

**RESOURCE:**

Estimated beginning funds on hand plus anticipated receipts.

**RFP:**

Request for Proposal

**RMV:**

Real Market Value

**RSD:**

Reynolds School District

**SAT:**

SAT Reasoning Test, formerly Scholastic Aptitude Test

**SB:**

Senate Bill

**SBP:**

School Breakfast Program

## **REYNOLDS SCHOOL DISTRICT GLOSSARY OF TERMS AND ACRONYMS**

### **SIG:**

School Improvement Grant

### **SIP:**

Strategic Investment Program

### **SPECIAL REVENUE FUND:**

A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

### **SSF:**

State School Fund

### **STEM:**

Science, Technology, Engineering and Mathematics

### **SUPPLEMENTAL BUDGET:**

A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

### **TAG:**

Talented and Gifted

### **TOSA:**

Teacher on Special Assignment

### **TRANSFERS:**

Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

### **TRUST AND AGENCY FUND:**

A fund used to account for activities of assets held in trust by a local government.

### **UAL:**

Unfunded Actuarial Liability

### **UNAPPROPRIATED ENDING FUND BALANCE:**

Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in

November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

### **USDA:**

United States Department of Agriculture

### **USDE:**

United States Department of Education

**NOTICE OF BUDGET  
COMMITTEE MEETING**



The first public meeting of the Budget Committee of the Reynolds School District #7, Multnomah County, State of Oregon, regarding the budget for the fiscal year July 1, 2017 to June 30, 2018 will be held on the 4th day of May at 6:00 p.m. The purpose of this first meeting is to receive the budget message and public comments about the budget.

Copies of the budget document will be available at the first meeting and on the Reynolds School District website. Hard copies can also be picked up on or after May 4, 2017 at the District Office, 1204 NE 201st Avenue, Fairview, OR, between the hours of 7:30 a.m. and 4:00 p.m.

See below schedule of Budget Committee meetings and purposes:

1st Meeting Purpose: To receive the budget message and public comments.

**May 4, 2017, 6:00 p.m., Reynolds High School – Multi-Purpose Room at 1698 SW Cherry Park Road, Troutdale, Oregon.**

2nd Meeting Purpose: Deliberations of the Budget Committee and public comments.

**May 11, 2017, 6:00 p.m., Reynolds High School – Multi-Purpose Room at 1698 SW Cherry Park Road, Troutdale, Oregon.**

3rd Meeting Purpose: If needed, deliberations of the Budget Committee and public comments.

**May 18, 2017 (if needed), 6:00 p.m., Reynolds High School – Multi-Purpose Room at 1698 SW Cherry Park Road, Troutdale, Oregon.**

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

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

**OL0417-08  
4/7, 4/21/2017**

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

FORM ED-1

**NOTICE OF BUDGET HEARING**

A public meeting of the Reynolds School District #7 will be held on June 14, 2017 at 7:00 pm at Fairview City Hall, 1300 NE Village St., Fairview, Oregon, 97024. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Reynolds School District #7 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Administration Office between the hours of 8:00 a.m. and 4:00 p.m., or online at <http://www.reynolds.k12.or.us/district/finance-department>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Cynthia Le

Telephone: 503-661-7200 x3253 Email: [hle@rsd7.net](mailto:hle@rsd7.net)

**AFFIDAVIT OF PUBLICATION**

State of Oregon, County of Multnomah, S

I, Don Atwell, being the first duly sworn depose and say that I am the Customer Service Representative of the **The Gresham Outlook**, a newspaper of general circulation published at Gresham, in the aforesaid county and state, as defined by ORS 193 and 193.020, that

OL 0517-19

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

5/26/2017

*Don Atwell*

Don Atwell

Subscribed and sworn to before me this

31<sup>st</sup> Day of May

*Deseri Kim Cerruti*

Deseri Kim Cerruti - Notary Public for Oregon  
 Commission Expires September 25, 2017

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Last Year 2015-2016	Adopted Budget This Year 2016-2017	Approved Budget Next Year 2017-2018
Beginning Fund Balance			
Current Year Property Taxes, other than Local Option Taxes	\$16,038,612	\$148,369,776	\$139,957,694
Current Year Local Option Property Taxes	81,692,067	31,779,090	33,574,351
Other Revenue from Local Sources			
Revenue from Intermediate Sources	11,939,679	12,243,710	12,203,541
Revenue from State Sources	3,327,941	5,082,344	2,716,305
Revenue from Federal Sources	89,501,957	91,199,475	95,517,506
Interfund Transfers	14,940,163	14,529,738	15,091,980
All Other Budget Resources	1,785,538	2,004,938	2,380,288
<b>Total Resources</b>	<b>\$137,881,332</b>	<b>\$311,209,071</b>	<b>\$306,441,665</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$68,370,090	\$70,509,531	\$67,328,182
Other Associated Payroll Costs	33,178,247	35,170,684	40,267,193
Purchased Services	24,369,256	33,288,368	41,183,766
Supplies & Materials	6,539,968	9,525,822	14,204,644
Capital Outlay	3,427,236	33,801,119	99,904,994
Other Objects (except debt service & interfund transfers)	19,148,933	20,378,329	20,798,793
Debt Service*			
Interfund Transfers*			
Operating Contingency	1,785,538	1,319,938	2,380,288
Unappropriated Ending Fund Balance & Reserves	0	104,004,756	15,392,839
<b>Total Requirements</b>	<b>\$137,107,289</b>	<b>\$311,209,071</b>	<b>\$306,441,665</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$79,544,299	\$82,408,313	\$83,323,905
FTE	712.64	680.32	676.18
2000 Support Services	49,049,538	55,735,448	58,473,856
FTE	429.58	430	409.08
3000 Enterprise & Community Service	6,303,945	8,074,366	8,366,883
FTE	56.64	61.77	61.08
4000 Facility Acquisition & Construction	2,908,267	36,575,089	114,795,626
FTE			
5000 Other Uses	17,162,681	17,880,637	18,727,902
5100 Debt Service*			
5200 Interfund Transfers*	1,785,538	1,319,938	2,380,288
6000 Contingency	0	104,004,756	15,392,839
7000 Unappropriated Ending Fund Balance	150,353,021	5,210,524	4,980,866
<b>Total Requirements</b>	<b>\$307,107,289</b>	<b>\$311,209,071</b>	<b>\$306,441,665</b>
<b>Total FTE</b>	<b>1198.86</b>	<b>1172.09</b>	<b>1,146.34</b>

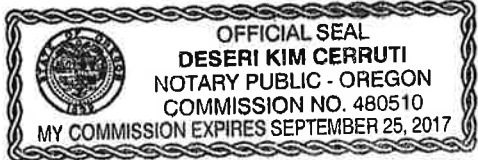
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			

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

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$11,203,575	
Other Bonds	\$7,719,490	
Other Borrowings	\$2,046,412	
<b>Total</b>	<b>\$20,969,477</b>	

\*\* if more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

OL0517-19  
5/26/2017



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

**AFFIDAVIT OF PUBLICATIO**  
 State of Oregon, County of **Multnomah**,

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 circula  
 published at Gresham, in the aforesaid  
 county and state, as defined by ORS 193  
 and 193.020, that

OL 0517-20

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 newspaper for 1 successive an  
 consecutive weeks in the following issues

5/26/2017

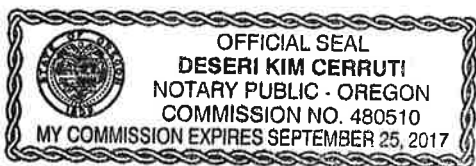
*Don Atwell*

Don Atwell

Subscribed and sworn to before me this

31<sup>st</sup> Day of May, 2017

*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  
 2017-2018**

To assessor of Multnomah County

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

Check here if this is an amended form.

The Reynolds School District #7 has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Multnomah County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name: Multnomah City: Fairview State: OR Zip: 97024 Date Submitted: 06/30/2017

Mailing Address of District: 1204 NE 201st Ave Contact Person: Cynthia Le Title: Director of Finance Daytime Telephone: 503-661-7200 x3263 Contact Person E-mail: hle@red7.net

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to Education Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Amount of Levy
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . . 1	4.4626	
2.	Local option operating tax . . . . . 2		
3.	Local option capital project tax . . . . . 3		
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . . 4a.		\$5,176,500
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 . . . . . 4b.		\$8,027,075
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . . 4c.		\$11,203,575

**PART II: RATE LIMIT CERTIFICATION**

5.	Permanent rate limit in dollars and cents per \$1,000 of assessed value . . . . . 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

150-504-075-8 (Rev. J2-15)

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

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

OL0517-20  
 5/26/2017



Reynolds School District  
Administration Offices  
1204 NE 201<sup>st</sup> Avenue  
Fairview, OR 97024  
503.661.7200 • FAX 503.667.6932

May 4, 2017

Reynolds School District 2017-2018 Budget Committee Meeting was held on May 4, 2017 at Reynolds High School, 1698 SW Cherry Park Drive, Troutdale, Oregon.

### **Call to Order**

Board Chair Teeny called the Reynolds Budget Committee May 4, 2017 meeting to order at 6:02pm.

*Pledge of Allegiance*

### **Roll Call**

Budget Committee Members in attendance September Price, Diego Hernandez, Sara Garcia Gonzalez, Joe Teeny, Scott Harden, Stevie Chao, Meredith Guthrie, April Curtis, Valerie Tewksbury, Matt Craven, John Lindenthal, Catherine Nicewood, Dane Nickerson (6:12pm). Administrators presenting: Superintendent Dr. Linda Florence, CFO/COO Rachel Hopper, Assistant Superintendent Frank Caropelo and Director of Finance Cynthia Le. Board Secretary Connie Philibert.

Absent: Tamara Schaffner

### **Election of Officers**

Sara nominates Meredith Guthrie for the 2017-18 Budget Committee Chair. John seconds. Meredith accepts the role as Chair. Committee votes and unanimously approve with 12 ayes and 0 nays.

Scott Harden nominates Valerie Tewksbury for the 2017-18 Budget Committee Vice Chair. John Lindenthal seconds. Valerie accepts the role as vice chair. Committee votes and unanimously approve with 12 ayes and 0 nays.

### **Budget Message**

Superintendent Dr. Linda Florence delivers the 2017-18 Budget Message.

- Budget message is available in the 2017-18 proposed budget document (available in English, Spanish, Russian and Vietnamese.)
- Submit the proposed budget for school year 2017-18 in the amount of \$306,441,665
- Budget represents financial plan, utilizing resources available, based on approved board budget goals.
- \$9.4M budget reduction – cuts include staff, non-salary areas and furlough days
- Factors for reduction: PERS, decline in enrollment/increase in charter school enrollment

- State K-12 funding graph – decline in percentage funded towards education since 2003-2005 school year.
- Poverty formula revenues – legislation changed formula in 2014-15. Now using the Small Area Income Poverty Estimate (SAIPE) based on US Census annual data. Doesn't capture students in Reynolds transportation cost, if they reside outside district. Decrease over past two years.
- New this year:
  - Career & Technical Education – Measure 98
  - Curriculum Adoption – early elementary reading adoption and completion of high school math adoption.
  - Seismic Rehabilitation Grants – 2 additional grants: RMS Classroom Wings and Alder Gym.
- Budget a Plan
  - 2017-18 adopted board budget goals guide administration to develop budget
  - Budget cuts over two consecutive years creates challenges to maintain programs
  - List of budget goals and priorities available in budget message based on board budget goals: student achievement, equity, fiscal responsibility and communication
- Budget development
  - Largest source of revenue – State School Fund. Determined by projecting student enrollment in the district and projected transportation expenditures
  - District Average Daily Membership Weighted (ADMw) – projected for 2017-18 is 15,232.95 – decrease in enrollment from current ADMw of 28.25
  - State School Fund distribution based on Biennial Budget of \$8.1B, distributed at 49/51%
  - Property Tax – based on 3.5% growth and 95% collection is \$24.29M estimate by Oregon Department of Revenue
  - General Fund beginning balance estimated to be \$8.1M July 1, 2017
  - MESD pass through dollars – based upon changes to service plan selection and updated service costs
  - Weighted enrollment – changes in identified English Language Learners and decreased number of special education students exiting, compared to incoming. (chart)
- Federal Programs
  - Decrease in Title and IDEA Grant programs by 10-20%
- Capital Bond Funds
  - \$125M Capital Construction Bond – May 19, 2015
  - Citizen Oversight Committee – monthly oversight to ensure funds are being spent according to Bond Ballot Title.
  - All but \$2M of the \$125M in authorized bonds have been sold.
- Expense Assumptions
  - General Fund – largest expense of the District is Labor



- Staff framework based on comprehensive evaluation of staffing across all labor groups to align to 2017-18 plan, with emphasis on board budget goals
- District expenditures proposed to exceed projected revenues by \$2.1M. Amount represents decrease of budgeted spend-down by \$3,000
- One time expenditures proposed \$3.9M - \$1.7M of current year spent on one-time expenses. For 2107-18
  - Early Elementary Reading curriculum
  - RMS classroom wing seismic grant project match
  - Final phase of High School Integrated math curriculum
  - School bus replacement
  - Transportation year improvements (summer 2017 carry over)
- Committed contingency to cover variety of items: examples:
  - FTE for enrollment in excess of projections
  - Carry-forward revenues for the second year of biennium
  - Uncommitted amounts for unforeseen expenses
- Estimated expenditures for 2018-18 based on these assumptions:
  - Salary schedules for each labor group remain the same in 2016-17
  - PERS contribution rates (increase)
    - Tier 1 & 2 set at 13.2% (6.51% in 2015-17)
    - Oregon Public Service Retirement Plan (OPSRP) set at 7.8% (1.82% in 2015-17)
  - PERS Unfunded Actuarial Liability requires 11.75% rate to PERS eligible payroll to cover annual bond payments.
  - Other employer labor costs: 7.65% FICA, 1.7%-6.83% Worker's Compensation and self-funded unemployment rate of .50%
  - Proposed FTE cuts – positions through attrition where possible
  - Cut School year of 10 Furlough Days
  - E-Rate savings for phone/internet phasing out – working on moving services in-house for reduce spending over time.
  - Nutrition Fund – labor-rate changes, reduction in contract services as district moves to self-operation for management and food procurement, commodity rate increases and capital improvements
  - Federal Programs – labor rate changes and adjust to align with reduced carry forward resources.
    - School Improvement grant: 2<sup>nd</sup> year at Glenfair and final year at M. Scott
    - Reductions in grant awards for Title and IDEA
  - Bond Funds
    - Projected 2017-18 project work
  - Contingency and Ending Fund Balance Policy
    - General fund unappropriated ending fund balance is to be budgeted at 5% of total revenues.

- Proposed budget continues with same ending fund balance as 2016-17, less than 5%
- Conclusion: thanks to leadership and finance teams for preparing proposed budget. With hope that our State Legislature prioritizes K-12 Education when approving their budget. Thanks to budget committee for reviewing the budget proposal.

**Budget Committee Questions:**

Diego – One-time expenditures of \$3.9M, \$1.7M current revenues. Diesel bill with one-time dollars for replacing vehicles and he would like to know the costs applied towards the bus replacement

- \$880K, 70% reimbursed
- Replacement is with propane busses

Diego asked about the \$1.7M carry forward when there are furloughs day.

- That dollar amount represents the Transportation Yard paving – Summer 2017 project

Diego asked for detail costs of curriculum materials

- K-3, \$400K
- \$277 grades 10-12 mathematics

Diego suggested projected cost for paid family medical leave, .04% payroll. He notes state is looking at passing upcoming employer costs match.

- Linda hopes that Legislation will approve at a later time to allow the districts to budget for it.

September asked why is the PERS liability rate 11.75 rate based on payroll, and later states increase based on lower payroll.

- Calculation over payroll is the spread of costs of debt services over multi-funds. Pers Bond is paid on percentage. Fewer employees means higher percentage to pay.

**Budget Process & Document Review**

- The proposed 2017-18 budget is available on the district website under school board/board book, May 4, 2017 – 2017-2018 Proposed Budget electronic Document: <https://v3.boardbook.org/Public/PublicHome.aspx?ak=1000073>
- Rachel outlines how to review the proposed 2017-18 budget document.
  - Introductory section
    - Table of Contents in Boardbook
    - Executive Summary
    - Budget Message English and translated into Spanish, Russian and Vietnamese
    - Calendar – two more meetings scheduled
    - Summary comparison of all funds
    - Historical student enrollment report
    - Meritorious Budget Award

- Organizational section
  - Policies
  - Measures and Levies
  - Organizational chart
  - History of Reynolds School District
- Financial section – next week’s agenda
  - Fund review
  - Overview of funds and schedules
  - Summary of All Funds and requirements
  - Capital Expenditure Funds
  - Fund balance information
  - Schedule of one-time expenses and what fund they belong to
    - Materials and supplies
  - 2-year analysis by function and object
  - Schedule of transfers
  - Review each fund
  - Overview of resources
  - Description by fund – last 3 years
- Informational section
  - Descriptions and definitions
  - Budget Q&As
  - State School Fund
  - Salary Schedules
  - Glossary and Acronyms
- The budget committee will review the entire proposed budget. Motion to approve the funds as presented or amended.
- Board will schedule a public hearing and board would adopt the budget.

**Budget Committee Questions:**

Joe asked what the changes are from last year.

- Document is not that different than prior year. Same information, different way of displaying

September asked if they are approving the budget in sections, instead of as a whole.

- Review in sections and answer questions. Motion approves the entire document

Diego would like to know how this process was created, how district came up with budget

- Slides from budget committee work session is available in budget documents
- The process begins in December with board budget goals
- Staff – identify fixed costs, state funds unknown until late February-March. Gather information about utility increases and enrollment projections worked on
- Monthly Transition Team meeting discussions and monthly updates

- Started this year with a \$6M cut from prior year. Rolling in to new budget with a \$9.4M cut.
- Prepared a budget how the district would be impacted if the State adopted a budget at the \$7.8B. Reconciling resources with expenditures. Hopeful that legislature comes back with \$8.1B

Stevie asked what happens if the state comes back with a \$7.8B budget and not an \$8.1B, does the committee reconvene

- They don't reconvene to spend less. They would if there was a percentage of an increase
- Has prepared a proposed budget document with a \$7.8B budget

Diego would like to have that document at the next budget meeting to reference and have on the record, since she talked about it today.

Diego: School Location Fund Report - notes on page 209, he would like to see a breakdown of the cost details. Same document for past 3-4 years for comparison. Details of the report, back three years.

- Comparability report is on the next page: identifies fte and spending by school
- Provided by Federal Program Director – Level of funding available. Tools used to identify spending

Diego would like to see the individual school budget over prior years and then reflect on Title funding.

- Rachel asked for consensus of the committee for this report. If this is something the budget committee would need to review this proposed budget
- Chair Meredith confirmed that Diego is requesting this same report for prior years for comparison.
- Diego confirmed that he is looking for details of the report for prior years. Where were they the prior years for historical context, what's happening by building
- Stevie notes there was a chart that identified the line items from previous years
- Rachel notes this is a summary of their budget.
- Diego is asking to see a history of how they had it in the past the specific function and fund
- Rachel notes that when they review the details of the document, if you don't see the level of what he's looking for, describe what he's looking for and see if they can assist.
- Chair notes that if the committee members have questions or are requesting specific information that can't locate in the document, to ask at the start of the meeting next week. Rachel also suggests they email Connie with questions.

Joe doesn't want to see what a \$7.8B budget would like and doesn't want to entertain that option. If they want to see that report, they can ask administration and bring it to Salem to see what it would like. Chair agrees that she doesn't need to entertain reviewing a \$7.8B report.

Diego outlines that he is a part of the joint-tax reform committee: tasks to review revenue systems and ways to function public sector adequately. Recently released framework to change corporate tax to a business excise tax framework. Broad based – all businesses are impacted and is a lower rate. Today, leadership proposed a percentage of less than 1% and how they would spend additional resources with majority going to state school fund. Reviewing measures 98 and resources that can come from that. Negotiations will now happen. 90 elected and all voices matter. Diego notes that all the legislators are concerned about school funding and that is a good sign that all of them want to fund the education system. Joe asked if we could be looking at the \$8.8B – noting that the budget committee would reconvene if greater than 10%.

Scott reflects to the documents presented at community meeting with \$8.4B and \$8.8B.

Stevie asked if this tax proposal is something that is going to take place this next year.

- In the planning works and would still need to go to voters for approval
- Stevie notes that this should not be in any consideration to this budget, as it's money we don't have.

John notes that this tax would not affect this budget and we should move forward with our current document. He would like to review what the \$7.8B would look like.

Diego notes that legislator is looking at different funding options.

Dane would like to get back to the consensus of the Summary report and go back a couple of years. The historic detail will be in the details of the document. This report is a summary and is comfortable with this report.

Stevie notes that if we were comparing same budgets, but dollars are different in the years.

Diego notes that they will hear from schools and having that history would assist in answering questions.

Meredith thinks that what they have is fine.

Scott would like to see historical data and school, as well as revenues based on a \$7.8B budget.

Sara asked what the enrollment decrease was and how it affects the budget.

- ADMw = \$7300. So each student that doesn't return would be less.
- Revenues go down with lower enrollment
- Decrease in enrollment and increase in Charter enrollment. Pass-through dollars to charters.
- Decrease is in 100s

September likes the big picture summary and would find it helpful for prior years and add enrollment on that report.

Scott feels the perspective of the \$7.8B would be important to have to go out and advocate.

Joe notes that the budget is presented at \$8.1B and that is what we should focus on. Engage your legislature for support to our students.

Chair called for a consensus on the summary report for 3-4 years prior (page 209):  
Consensus to decline report with 7 nays and 6 ayes

Chair called for consensus on receiving a \$7.8B Budget report – chart of major cuts

Clarification on request:

Scott notes that he is looking at a summary report (Page 219)

- Rachel notes that they know what it costs to have \$7.8B vs \$8.1B
- In order to provide the level of detail, you would have to decide where those cuts would be taken/sites impacted. Our conversations have been planning this budget
- To provide a level of detail, in a school level, it would be a new budget process

Diego noted that they provided a one-page document to the legislators, already created.

- Rachel is happy to provide the detail provided to the Legislators
- Scott notes that document doesn't have information for a \$7.8B

Matt doesn't feel that the extra resources and work to get information at a different budget level.

John just asked for Total dollar impact to RSD with a \$7.8 and what it translates to in general numbers. Dane confirms the difference of an \$8.1B and a \$7.8B, summary of dollars and how it would affect the district.

Budget committee consensus.

Budget committee consensus with 12 ayes and 1 nay.

Joe moves to recess until May 11, 6:00pm. Scott seconds. Committee unanimously approve.

Chair recessed at 7:35pm the budget committee meeting until May 11, 2017.

Reviewed and Approved by:



Meredith Guthrie, Budget Committee Chair



Valerie Tewksbury, Vice-Chair



Reynolds School District  
Administration Offices  
1204 NE 201<sup>st</sup> Avenue  
Fairview, OR 97024  
503.661.7200 • FAX 503.667.6932

May 11, 2017

Reynolds School District 2017-2018 Budget Committee Meeting #2 was held on May 11, 2017 at Reynolds High School, 1698 SW Cherry Park Drive, Troutdale, Oregon.

### **Call to Order**

Chair Meredith Guthrie called the Reynolds Budget Committee May 11, 2017 meeting to order at 6:07pm.

*Pledge of Allegiance*

### **Roll Call**

Budget Committee Members in attendance: April Curtis, Matt Craven, Diego Hernandez, Catherine Nicewood, Vice Chair Valerie Tewksbury, Chair Meredith Guthrie, Dane Nickerson, Sara Garcia Gonzalez, Joe Teeny, September Price, Stevie Chao and Scott Harden (7:03pm). Administrators presenting: Superintendent Dr. Linda Florence, CFO/COO Rachel Hopper, Assistant Superintendent Frank Caropelo and Director of Finance Cynthia Le. Board Secretary Connie Philibert.

Absent: Tamara Schaffner and John Lindenthal

**Prior Meeting Minutes** – Committee members reviewed. Dane Nickerson moved to approve the May 4, 2017 Budget Committee Meeting Minutes, as presented. Catherine Nicewood seconds. Committee votes and unanimously approve with 11 ayes and 0 nays.

### **Old Business** (Rachel Hopper)

- Review of Cuts required for \$7.8B SSF
- Information submitted to COSA & OASBO to share with legislatures
- 11,261 students, with budget of \$8.1B, is \$9.4M cut in the district
  - Classroom size
  - Furlough days
  - Cuts in fte
  - \$15.7M over two years
- Additional \$4.3M cut from general fund budget with \$7.8B SSF

### **Budget Document Review**

- All Funds Summary – Financial Section
  - Capital Outlay – bulk of bond projects in the 17-18 school year
- Last five fiscal years
  - Capital projects fund and carryover

- 415: One time dollars Capital projects
- 400: One time expenditures – textbooks
- General Fund by major function 2-year analysis (pg 95)
- General Fund by major object
- Schedule of transfers report
  - Seismic Grant
  - Nutritional – Free Meal Program
- 100: General Fund
  - List of functions
  - Summary of general fund resources by Source
    - Majority of funds come from the State School Fund (SSF)
    - Property Taxes
    - Intermediate sources
    - Federal sources – JROTC program
    - \$8.1M carry forward and does reflect capital project for transportation paving yard
  - Adjustments to revenue
    - Coffee cart revenue – transitional students program
    - Property taxes
    - Intermediate sources
      - County fund, \$1800
      - Esd portion – how much they collect and services. Transit dollars
      - Portland Art Tax – based on an average licensed fte
    - Projected revenues
      - State school fund
      - Transportation
    - Federal Programs
      - JROTC program – staff reimbursement
  - General Fund Summary by Function/By Object
    - Fte is based on a full 8-hour day. Some employees work different hours over the course of a day
  - 1000 – Instruction
    - Primary programs 199.34 fte, Budget \$21,514,937
  - 1121 - Middle school programs
    - 91.5 licensed fte, Budget \$10,371,945
  - 1122- Extra Curricular Middle School
    - \$58,776
  - - High School
    - 87.83 fte, budget \$11,019,754



- 1132 – High School Athletics
  - 1 classified fte, budget \$515,625
- 1133 - High School Activities
  - \$231,167
- 1201 - Talented and Gifted
  - .5 fte
  - \$96,375

#### Special Education

- 1220 – Restricted programs
  - 35.88 fte, budget \$4,117,439
- 1223 - Transition Program
  - 1 licensed fte, 4.84 classified fte
  - \$340,780
- 1224 Lifeskills
  - 12 licensed fte, 18.06 classified fte
  - \$2,258,514
- 1225 - Out of District Programs
  - Purchased services \$834,448
- 1227 - Extended School Year
  - \$17,076
- 1229 - Functional Living Skills
  - Increase from current budget
  - Put in Life Skill class at high school
- 1250 – Less Restrictive Programs
  - \$4,481,443 budget, 56.31fte
- Less Restrictive – Charter Schools
  - Paid with reduction in pass-thru dollars
  - Budget \$274,828
- 1280 – Alternative Ed
  - No changes from current year
  - Primarily located at RLA west
  - 15.35 fte, budget \$1,877,988
- Charter Revenue
  - Pass thru account
  - Three charter schools and CAL
  - Budget \$8,505,959

#### Support Services

- 2110 – Attendance/Social Work
  - No changes proposed
- 2115 - Student Safety
  - Student management team – classified employees

- 16.16 fte
  - Current budget \$1,248,926
- 2120 - Guidance Services
  - Maintain existing fte for licensed and classified staff
  - \$2,603,754
- 2122 - Positive Behavior Support
  - Materials and supplies
  - PBIS program
  - Reward systems
- 2130 - Health Services
  - Classified fte assigned to students is 3.06
- 2140 – Psychological Services
  - 10 fte licensed
- 2150 - Speech Pathologist
  - Proposed at reduced level
  - Increase in classified
  - 19.4 total fte
- 2160 – Other Student Treatment
  - 6.6 fte, no change from current budget
- 2190 – Service Direction
  - Administrators 3fte
  - Total of 8.42 fte
- 2210 – on report, will fall off next year
- 2211 – Teaching and Learning
  - Administrators and Confidential staff
  - 4.5 fte
- 2220 – Educational Media Services
  - 4.5 licensed fte
  - 9.19 fte classified
- 2230 - Assessment and Testing
  - Remains the same
- 2240 – Instructional Staff Development
  - \$215,249
- 2310 Board of Education
  - Budget \$331,811
- 2321 Superintendent
  - Fte remains the same
  - Budget \$559,341
- 2410 - Building Administration
  - Principals and front office staff in buildings
  - 65.72 fte classified

- 28 fte administrators
- 2520 - Fiscal Services
  - Decrease in fte for vacant position that won't be filled
  - Budget \$1,421,928
- 2541 - Facilities and Maintenance
  - 1.5 classified
  - .57 Administrative
  - Change in staff
- 2542 – Facilities Upkeep
  - 53 fte custodial staff
  - Custodial supervisor in lieu of safety officer proposed for next year.
- 2544 - Maintenance services
  - Project work, Purchased Services \$505,000
- 2546 – Safety program
  - Part of the facilities and maintenance
  - Left some funds for materials in safety
- 2550 - Transportation
  - Bus route changes
  - Extend day for route drivers
  - No proposed changes in administration, confidential
  - Budget \$9,742,340
- 2573 – Distribution Services
  - No proposed change for next year
- 2574 - Print shop
  - Shows an fte reduction, same costs budgeted
- 2620 – Grant/Development
  - 1 fte
- 2630 - Communications
  - 1.5 fte
  - No proposed change for next year
- 2640 - Staff Services/HR
  - 5 fte and 1 administrator
  - Employee benefit is housed in this department – tuition reimbursement
  - History of usage and made available to employee
  - .47fte HR reduction
- 2660 – Technology Services
  - 10.2 fte
  - \$1,601,812
- 3500 - Day Care Programs
  - Identify the 2.5 fte

- Reduction in working budget
  - State did not bring in funding, reduce to 2.0 fte at RLA west
- 6110 – Operating Contingency
  - \$1,000,000
- 7000 - Unappropriated Ending Fund
  - \$4,970,966
- General Fund Proposed Budget by School and Area
  - Transportation is reimbursement for field trips

Questions by Budget Committee Members

Diego – page 111 increase of \$1M, can you explain?

- PERS rate increase is included in the amount

Diego – page 112, decrease fte and break-down in schools

- 8 fte reduction of ELD licensed at Elementary
- Frank – model in elementary is a push-in model. ELD teacher goes into classroom and serve the students. Ratio will go up for case management. They believe that this model will effectively run. Ratio: 8 classrooms to 1 fte
- Diego notes there is additional funding for ELS services
  - Could be additional funding codes on how that will be reporting
  - The state has not released any new information on changes in reporting

Diego – pg 117

- In the unforeseen events/Big storm event and damage that would exceed \$500K in budget. If not handled by insurance. At the end of the year, ask the board to use contingency.

Diego – Schedule for each school, comparable reports to schools (Alder and Salish Ponds)

- Alder FTE is 20 (Spanish Immersion Program) Salish FTE is 18
- Music increase at Alder – Portland Arts Tax
- Salish received a PE grant
- ELL programs – allocation will be based on student services needs
- Student Services same
- Special Education – Salish has individual class for special education services (Salish has space)
  - You will see more classified
- Alder has additional administrator for the Dreamer’s Program
- Special Education services is generally higher and that is where those additional funds.

Valerie – proposed salary is based on staffing in building

- based on who is in the building and level of experience

Joe asked about the PE fte at Salish, Glenfair and Alder.

- There are PE grants in the district

Sara asked about the support for ELD services, would like explanation

- Rachel notes that there are schedules later in the document that will outline the revenues and expenditures

Sara asked about the PERS percentage

- Our employees pay 6% into their PERS account.
- Employer costs – Actuarial identified of what the liability is for the district, based on retirees in the district. Recalculate every 2 years, based on payroll growth.
- Financial requirement that the district has to fund for retired and future retired employees. Rates in place for 2 years.
- Roll-up in cost, one reason for our \$9.4M cuts
- We can only hope for better interest rates and investments for a lower percentage

Matt would like to know the fte, on page 111, rebalance at middle school

- To continue the block schedule in middle schools, rebalance fte. Areas in ELD

Matt, pg 94, Lifeskills – decrease in fte. Change in service model. Not a change in student services needed, seems to be a huge cut for highly service need students

- Ratio of EA's to students in Basic Life Skills classes. There won't be classrooms without EA's, just fewer of them in the classroom.

Matt, decrease in Speech Pathologist – do they plan on spreading those resources over the district.

- Moving from 1:1 service level to small group service level
- Matt asked if they feel it will impact the goal of servicing these students
- More time with the students, just not 1:1
- Matt notes that they are looking at cutting resources with students who need these deeper services. Ultimate goal is student achievement in all students.

Matt – fte in transportation

- Over 100 drivers – to meet the needs of the routing/traffic and it shows the cost impact of that
- Reducing the number of drivers, expanding duration of day to cover routes
- Carry forward of capital improvement of paving lot
- Bus replacement cycle in the budget, as well

Joe asked if the speech pathologist or psychologist are hard to come by in the district, we are contracting out.

- Correct. We have contracted services
- In order to meet the service needs, changing service model to meet in small groups versus 1:1 services.

Stevie – if the revenue shortfalls, do they have specific areas to cut

- It would be absorbed in the budget and all areas to conserve would be looked at

Valerie – asked if the supplies and materials in primary include the textbook adoption.

There fund increased, while middle school decreased.

- Confirmed.

April – FTE cut at Hartley is 4 fte. The only area to cut is ELL services.

- April enrollment was less than other schools, alignment to other schools

Sara notes that there will be 10 furlough days in 17-18. How are they going to support kids losing days? Community events or fairs.

Page 118 Federal Program Funds

- Summary page
- Grant funds provided numbers based on grant year – not fiscal year.

State & Local Fund Descriptions

- Pg 141 identifying sources of resources
- Seismic middle school grant
- This is where the State ELD grant would reside
- Driver's Education – collect revenues for class. Offset labor and maintenance for vehicles
- E-Rate – collect for technology resources. Decreasing annually and going away. Provide a phone system that can be operated by the district
- Facility Audits – increase energy efficiencies
- 3<sup>rd</sup> year of Mt Hood Regulatory Grant – math program at middle and grade 9
- Measure 98 – opportunity for funding to be received for high school graduation
  - 50% of what they are eligible to collect
  - Identify if the legislator adopts a process for collection
  - Serves only high school programs
  - Joe notes that revenues are based on receiving half those funds.
  - No fte allocated to it, just a placeholder
- Seismic Grant 16-17 – RMS
- Alder Grant

Joe proposes to take a 5-minute break. Chair calls for a 5-minute break at 8:29pm.

Chair resumes at 8:40pm.

Nutrition services

- Resources of funds – Federal reimbursement for free and reduced meals
- Capital improvement investments
- Can't carry forward more than 3 months operating costs without a plan for capital projects

- This includes walk-in freezer replacements
- National breakfast program is separated from lunch program, track separately.
- Expenditures by major function
- Classified salaries – district employees
- Current budget has 2 contract management services. Propose adding administrative staff to the district. Will be purchasing food in the district
- Separate program – afternoon snack
- Grant program
- Expenditures increase – inside capital purchase supplies for next year

#### Early Retirement

- Stipends and post retirement agreements
- General fund transfers

#### Insurance Reserve Fund Budget

- Transfer from general fund or claims revenue
- Tracking claims

#### Debt Service Fund Budget

- Three funds included: Debt Services/General Obligation Bond Fund – 300
- Principal and interest on long-term debt – 315
- PERS UAL Fund 350 – unfunded actuarial liability fund
  - Payout of \$7.7M

#### Capital Projects Fund

##### 2015 Bond Capital Projects fund

- Majority of it being spent in coming year on capital projects
- \$10k in contingencies
- GEO Bond – transfer
- Revenues – interest and rebates on energy
- Budget \$125M
- QZAB – historical purposes, no projected revenue or expenses

#### Trust Funds Budget

- Scholarships and trust funds
- If these are funded this year, there would not be a carry-forward
- No projected revenues for this coming year

#### Questions from the Budget Committee

- Summary report
- Title IA report – comparable school-to-school
  - New report this year
- Comparison for special education expenditures, pg 211

- Revenue the number of students expected for services and cap of additional funding weight
- 1457.1 ADM for serving 793 students
- Snapshot of funds for student services
- Current operating budget – snapshot of revenues from SSF (changes)
- Identifies the differences in next summary report
- FTE reduction – one-time fte with support services. IDEA resources – hope to come in higher to be able to tap into resources for additional support services that may be needed.
- 1291 function

Valerie appreciates the schedules and getting a visual of where the \$8M is being spent.

### **Public comments**

Evan Selby – Community Member/Teacher

- As bargaining chair, district knew they were heading into this crisis well in advance. They are still negotiating Furlough Days. Could have been done in a more proactive manner, talking about days a month ago. Feels there should have been earlier communication. Business office should have ensured the information being provided is more accurate.

Emily Crum - President REA/Teacher

- Looking for transparency in the process
- Looking at proactive ways of building cuts and fte changes
- Rushing and scrambling to provide the information
- 11 inaccuracies for positions
- Zero budget
- Salary in areas should show savings
- Hope represents actions

Polly Kreisberg

- Glenfair – losing a classroom position in an area when they need to grow
- Concerned about formula that all classrooms should be equal
- Look at individual needs and support
- Glenfair is the largest in homeless students
  - Title X students not being weighted correctly
- Base funding should support the students
- English language learners
- 1700 major referrals in one year
- Staff working harder together
- Take a deep look at all the schools and the students in those rooms



April LaCombe – not present.

#### Budget Committee Questions

Joe would ask a clarifying level – information by school is fairly fluid. By approving the budget tonight, it doesn't limit the district from rebalancing the support at the schools.

- Enrollment is how they determine the classrooms

Joe would like to know how the district is taking on the equity challenges in our schools, how we staff and address the needs of each school in an equitable fashion.

- Comparability test requirements for Title I funds. Typically done in late October/November. Compare buildings base levels. Ratios: enrollment and non-federal staff. All schools have to be in a certain percentage of each other. Use this in the budget process

Joe asked how they address the additional needs

- Grant funds, McKinney Vento sub grants, title I
- Title I funds additional fte for homeless students
- Shelter tutor/teacher in the evenings in the district
- Transportation to events
- Other grant funds for different things too
- Title I – how money is allocated to buildings – certain set asides, equalize salaries for title I teachers. Balance is distributed to schools based on a rank and serve formula (poverty based)
  - Going into the 17-18 school year, Glenfair is the number 1 school.
- Frank notes that Glenfair is also the recipient of a School Improvement Grant. Includes funds for behavior support fte.

Diego would like to see a baseline on where all these school stands on where they are similar/not for transparency. It would be good to see when a school gets a grant or additional resources and maintain that same service level, regardless of grant.

- Frank notes that is what the Comparability Report is designed to do.

Sara concerns – 11 elementary, total enrollment is 5000. Three middle schools in district is 2400. High school is 2600. Where are the other kids?

- Elementary supports grades k-5. Middle supports grades 6-8 and High School grades 9-12
- She is concerned district has lost students in high school.

Rachel notes that when they are identifying fte in the database, they are looking at an fte and not an individual teacher.

Joe asked if the district knows how many positions are not going to be in attrition.

- Jennifer notes that she received two additional retirements today.
- She is hopeful that the district will have everyone back to work

Matt – pg 12 of document – Budget goals. When goals are setup, looking at the measurement of the goals. Can't see the measurement of the budget goals. Is there more behind this report to hold the district leaders accountable for improvement. A lot of vague information, very nice, but not measurable.

- Dane notes that they have a large document the district has been working on for years that has measurable goals.
- Not appropriate to do that in a budget conversation.
- Matt notes that in putting the goals in this document, it should include the measurable goals.
- Linda notes that the Action Plan is presented each August. School improvement plans are presented in the November annually. All reports on the district website.

Stevie notes that last year they were provided an add-back list, does the district have that tonight.

- Linda says they would add days back to the calendar.

Scott has a question on the ELL

The carryforward of \$1.8M is not available for other purposes or staffing. It is for an approved capital project – transportation paving.

Chair asked for a motion.

Dane moves to approve the budget as presented. Sara seconds. Budget committee votes and unanimously approve with 12 ayes and 0 nays.

Chair motioned for levying taxes and read the resolution into the record. Valerie seconds. Budget committee votes and unanimously approve with 12 ayes and 0 nays.

Chair Guthrie adjourns the 2017-18 Reynolds School District Budget Committee meeting at 10:06pm.

Reviewed and Approved by:

Board Approved 5-24-17  
Meredith Guthrie, Budget Committee Chair

Board Approved 5-24-17  
Valerie Tewksbury, Vice-Chair

**FORM ED-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the **Reynolds School District #7** will be held on **June 14, 2017** at **7:00 pm** at **Fairview City Hall, 1300 NE Village St., Fairview, Oregon, 97024**. The purpose of this meeting is to discuss the budget for the fiscal year beginning **July 1, 2017** as approved by the **Reynolds School District #7 Budget Committee**. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the **District Administration Office** between the hours of **8:00 a.m.** and **4:00 p.m.**, or online at <http://www.reynolds.k12.or.us/district/finance-department>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Cynthia Le

Telephone: 503-661-7200 x3253 Email: hle@rsd7.net

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount Last Year 2015-2016</b>	<b>Adopted Budget This Year 2016-2017</b>	<b>Approved Budget Next Year 2017-2018</b>
Beginning Fund Balance	\$16,038,612	\$148,369,776	\$139,957,694
Current Year Property Taxes, other than Local Option Taxes	31,692,067	31,779,090	33,574,351
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	11,939,679	12,243,710	12,203,541
Revenue from Intermediate Sources	3,327,941	5,082,344	7,716,305
Revenue from State Sources	89,501,957	91,199,475	95,517,506
Revenue from Federal Sources	14,940,163	14,529,738	15,091,980
Interfund Transfers	1,785,538	2,004,938	2,380,288
All Other Budget Resources	137,881,332	6,000,000	-
<b>Total Resources</b>	<b>\$307,107,289</b>	<b>\$311,209,071</b>	<b>\$306,441,665</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Salaries	\$68,370,090	\$70,509,531	\$67,328,182
Other Associated Payroll Costs	33,118,247	35,170,684	40,267,193
Purchased Services	24,369,256	33,288,368	41,183,766
Supplies & Materials	6,539,968	9,525,822	14,204,644
Capital Outlay	3,422,236	31,801,119	99,904,994
Other Objects (except debt service & interfund transfers)	19,148,933	20,378,329	20,798,793
Debt Service*	-	-	-
Interfund Transfers*	1,785,538	1,319,938	2,380,288
Operating Contingency	0	104,004,756	15,392,839
Unappropriated Ending Fund Balance & Reserves	150,353,021	5,210,524	4,980,966
<b>Total Requirements</b>	<b>\$307,107,289</b>	<b>\$311,209,071</b>	<b>\$306,441,665</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION</b>			
1000 Instruction	\$79,544,299	\$82,408,313	\$83,323,905
FTE	712.64	680.32	676.18
2000 Support Services	49,049,538	55,735,448	58,473,856
FTE	429.58	430	409.08
3000 Enterprise & Community Service	6,303,945	8,074,366	8,366,883
FTE	56.64	61.77	61.08
4000 Facility Acquisition & Construction	2,908,267	36,575,089	114,795,626
FTE	-	-	-
5000 Other Uses			
5100 Debt Service*	17,162,681	17,880,637	18,727,302
5200 Interfund Transfers*	1,785,538	1,319,938	2,380,288
6000 Contingency	0	104,004,756	15,392,839
7000 Unappropriated Ending Fund Balance	150,353,021	5,210,524	4,980,966
<b>Total Requirements</b>	<b>\$307,107,289</b>	<b>\$311,209,071</b>	<b>\$306,441,665</b>
<b>Total FTE</b>	<b>1198.86</b>	<b>1172.09</b>	<b>1,146.34</b>

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

<b>STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **</b>			

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

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$11,203,575	
Other Bonds	\$7,719,490	
Other Borrowings	\$2,046,412	
<b>Total</b>	<b>\$20,969,477</b>	

\*\* 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 2017-2018

To assessor of **Multnomah** County

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

Check here if this is an amended form.

The Reynolds School District #7 has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Multnomah County. The property tax, fee, charge or assessment is categorized as stated by this form.

1204 NE 201st Ave Fairview OR 97024 06/30/2017  
Mailing Address of District City State Zip Date Submitted

Cynthia Le Director of Finance 503-661-7200 x3263 hle@rsd7.net  
Contact Person Title Daytime Telephone Contact Person E-mail

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

		<u>Subject to</u> <u>Education Limits</u> Rate -or- Dollar Amount		
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	<b>4.4626</b>	<b>Excluded from Measure 5 Limits Amount of Levy</b>
2.	Local option operating tax . . . . .	2		
3.	Local option capital project tax . . . . .	3		
4a.	Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$5,176,500
4b.	Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		\$6,027,075
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$11,203,575</b>

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

150-504-075-6 (Rev. 12-15)

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

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

## Reynolds School District No. 7

### Motion to Approve Budget and Appropriation of Funds

May 11, 2017

**BE IT MOVED**, that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2017-18 "Proposed" budget in the total sum of **\$ 306,441,665** now on file in the District Administration Office.

**BE IT MOVED**, that the requirements for the fiscal year beginning July 1, 2017, and for the purposes shown below are hereby approved to be appropriated, provided however, that the sum of the appropriations is limited to the available resources.

#### General Fund

			<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
1000	Instruction	\$	75,571,518	75,571,518	
2000	Support Services	\$	47,660,079	47,660,079	
3000	Community Services	\$	140,538	140,538	
5110	Long-Term Debt Service	\$	408,024	408,024	
5200	Transfer of Funds	\$	2,380,288	2,380,288	
6000	Contingencies	\$	1,000,000	1,000,000	
7000	End Fund Balance	\$	4,970,966	4,970,966	
	<b>Total General Fund</b>	\$	<b>132,131,413</b>	<b>132,131,413</b>	<b>-</b>

#### Federal Programs

			<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
1000	Instruction	\$	5,569,193	5,569,193	-
2000	Support Services	\$	3,144,337	3,144,337	-
3000	Community Services	\$	138,450	138,450	-
	<b>Total Federal Programs</b>	\$	<b>8,851,980</b>	<b>8,851,980</b>	

**State and Other Programs**

			<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
1000	Instruction	\$	2,181,694	2,181,694	-
2000	Support Services	\$	6,605,289	6,605,289	-
3000	Community Services	\$	424,348	424,348	-
6000	Contingency	\$	507,837	507,837	-
7000	End Fund Balance	\$	10,000	10,000	-
	<b>Total State and Other Programs</b>	\$	<b>9,729,168</b>	<b>9,729,168</b>	-

**Nutrition Services**

			<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
3000	Community Services	\$	7,663,547	7,663,547	-
6000	Contingency	\$	1,271,453	1,271,453	-
	<b>Total Nutrition Services</b>	\$	<b>8,935,000</b>	<b>8,935,000</b>	-

**Early Retirement**

			<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
2000	Support Services	\$	550,000	550,000	-
	<b>Total Early Retirement</b>	\$	<b>550,000</b>	<b>550,000</b>	-

**Insurance Reserve**

			<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
2000	Support Services	\$	496,518	496,518	-
	<b>Total Insurance Reserve</b>	\$	<b>496,518</b>	<b>496,518</b>	-

**2005 Debt Service - G.O. Bonds**

			<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
5000	Long-Term Debt Service	\$	4,936,750	4,936,750	-
6000	Contingency	\$	239,750	239,750	-
	<b>Total G.O. Bonds</b>	\$	<b>5,176,500</b>	<b>5,176,500</b>	-

**2015 Debt Service - G.O. Bonds**

			<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
5000	Long-Term Debt Service	\$	4,033,650	4,033,650	-
6000	Contingency	\$	1,993,425	1,993,425	-
	<b>Total G.O. Bonds</b>	\$	<b>6,027,075</b>	<b>6,027,075</b>	-

**Debt Service - PERS Bonds**

			<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
5000	Long-Term Debt Service	\$	7,710,490	7,710,490	-
	<b>Total PERS Bonds</b>	\$	<b>7,710,490</b>	<b>7,719,490</b>	-

**Capital Projects Fund**

			<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
4000	Building Acquisition	\$	1,000	1,000	-
5000	Long-Term Debt Service	\$	1,638,388	1,638,388	-
6000	Contingency	\$			
	<b>Total Capital Projects Fund</b>	\$	<b>1,639,388</b>	<b>1,639,388</b>	-


**2015 Capital Projects Fund**

			<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
4000	Building Acquisition	\$	114,794,626	114,794,626	-
6000	Contingency	\$	10,380,374	10,380,374	-
	<b>Total Capital Projects Fund</b>	\$	<b>125,175,000</b>	<b>125,175,000</b>	-

**Trust Fund**

			<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
1000	Instruction	\$	1,500	1,500	-
2000	Support Services	\$	17,633	17,633	-
7000	<b>End Fund Balance</b>	\$	<b>19,133</b>	<b>19,133</b>	-

	<b>Total All Funds</b>	\$	<b>306,441,665</b>	<b>306,441,665</b>	-
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 Meredith Guthrie, Budget Committee Chair



Reynolds School District No. 7

**Motion Levying Taxes**

May 11, 2017

**BE IT MOVED**, that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2017-18 "Proposed" budget in the total sum of **\$ 306,441,665** 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 **\$11,203,575** 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)	\$11,203,575



Meredith Guthrie, Budget Committee Chair

Attest:



Rachel L. Hopper, Deputy Clerk

**Resolution #2016-2017-014**  
**A RESOLUTION ADOPTING THE 2017-18 BUDGET AND APPROPRIATING FUNDS**

- WHEREAS,** Oregon Local Budget Law requires school districts to adopt a budget authorizing expenditures for each fiscal year, and
- WHEREAS,** the Budget Committee held a public hearing to gain public input on the proposed budget and subsequently approved the 2017-18 Budget, and
- WHEREAS,** the Board of Directors approved changes to the Approved Budget within the legal requirements allowed following a public hearing on the 2017-18 Approved Budget, and
- WHEREAS,** the Board desires to adopt the 2017-18 Budget as amended and appropriate expenditures for the 2017-18 fiscal year, and

**NOW THEREFORE, BE IT RESOLVED** by the Board of Directors of Reynolds School District 7 to adopt the **2017-18** Budget as amended in the total sum of **\$309,606,400**, 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, 2017 are hereby appropriated as follows:

Major Function	Item Description	Approved Budget 2017-18	Recommended Amendment	Adopted Budget 2017-18
<b>GENERAL FUND</b>				
Requirements				
1000	Instruction Support	75,571,518	2,243,790	77,815,308
2000	Support Services	47,660,079	830,874	48,490,953
3000	Community Services	140,538	2,242	142,780
5110	Long-Term Debt Service	408,024	-	408,024
5200	Transfers	2,380,288	-	2,380,288
6000	Contingency	1,000,000	-	1,000,000
7000	Ending Fund Balance	4,970,966	-	4,970,966
<b>TOTAL</b>		<b>132,131,413</b>	<b>3,076,906</b>	<b>135,208,319</b>

Major Function	Item Description	Approved Budget 2017-18	Recommended Amendment	Adopted Budget 2017-18
<b>FEDERAL PROGRAMS</b>				
Requirements				
1000	Instruction Support	5,569,193	83,103	5,652,296
2000	Support Services	3,144,337	3,508	3,147,845
3000	Community Services	138,450	(2,244)	136,206
<b>TOTAL</b>		<b>8,851,980</b>	<b>84,367</b>	<b>8,936,347</b>
<b>STATE &amp; OTHER PROGRAMS FUND</b>				
Requirements				
1000	Instruction Support	2,181,694	1,827	2,183,521
2000	Support Services	6,605,289	1,574	6,606,863
3000	Community Services	424,348	61	424,409
6000	Contingency	507,837	-	507,837
7000	Ending Fund Balance	10,000	-	10,000
<b>TOTAL</b>		<b>9,729,168</b>	<b>3,462</b>	<b>9,732,630</b>
<b>NUTRITION SERVICES</b>				
Requirements				
3000	Community Services	7,663,547	-	7,663,547
6000	Contingency	1,271,453	-	1,271,453
<b>TOTAL</b>		<b>8,935,000</b>	<b>-</b>	<b>8,935,000</b>
<b>EARLY RETIREMENT FUND</b>				
Requirements				
2000	Support Services	550,000	-	550,000
<b>TOTAL</b>		<b>550,000</b>	<b>-</b>	<b>550,000</b>
<b>INSURANCE RESERVE FUND</b>				
Requirements				
2000	Support Services	496,518	-	496,518
<b>TOTAL</b>		<b>496,518</b>	<b>-</b>	<b>496,518</b>
<b>2005 DEBT SERVICE G.O. BONDS</b>				
Requirements				
5000	Long-Term Debt Service	4,936,750	-	4,936,750
6000	Contingency	239,750	-	239,750
<b>TOTAL</b>		<b>5,176,500</b>	<b>-</b>	<b>5,176,500</b>


Major Function	Item Description	Approved Budget 2017-18	Recommended Amendment	Adopted Budget 2017-18
<b>2015 DEBT SERVICE G.O. BONDS</b>				
Requirements				
5000	Long-Term Debt Service	4,033,650	-	4,033,650
6000	Contingency	1,993,425	-	1,993,425
<b>TOTAL</b>		<b>6,027,075</b>	<b>-</b>	<b>6,027,075</b>
<b>DEBT SERVICE PERS BONDS</b>				
Requirements				
5000	Long-Term Debt Service	7,710,490	-	7,710,490
<b>TOTAL</b>		<b>7,710,490</b>	<b>-</b>	<b>7,710,490</b>
<b>CAPITAL PROJECTS FUND</b>				
Requirements				
4000	Building Acquisition, Construction and Improvement Services	1,000	-	1,000
5000	Long-Term Debt Service	1,638,388	-	1,638,388
<b>TOTAL</b>		<b>1,639,388</b>	<b>-</b>	<b>1,639,388</b>
<b>2015 CAPITAL PROJECTS FUND</b>				
Requirements				
4000	Building Acquisition, Construction and Improvement Services	114,794,626	-	114,794,626
6000	Contingency	10,380,374	-	10,380,374
<b>TOTAL</b>		<b>125,175,000</b>	<b>-</b>	<b>125,175,000</b>
<b>TRUST FUND</b>				
Requirements				
1000	Instruction Support	1,500	-	1,500
2000	Support Services	17,633	-	17,633
<b>TOTAL</b>		<b>19,133</b>	<b>-</b>	<b>19,133</b>

Major Function	Item Description	Approved Budget 2017-18	Recommended Amendment	Adopted Budget 2017-18
<b>TOTAL ALL FUNDS</b>				
<b>Requirements</b>				
1000	Instruction Support	83,323,905	2,328,720	85,652,625
2000	Support Services	58,473,856	835,956	59,309,812
3000	Community Services	8,366,883	59	8,366,942
4000	Building Acquisition, Construction and Improvement Services	114,795,626	-	114,795,626
5110	Long-Term Debt Service	18,727,302	-	18,727,302
5200	Transfers	2,380,288	-	2,380,288
6000	Contingency	15,392,839	-	15,392,839
7000	Ending Fund Balance	4,980,966	-	4,980,966
<b>TOTAL</b>		<b>306,441,665</b>	<b>3,164,735</b>	<b>309,606,400</b>

Effective Date:        Upon Adoption

Passed and adopted by the Reynolds School Board this 14<sup>th</sup> day of June 2017.

  
 \_\_\_\_\_  
 Joe Teeny, Board Chair

  
 \_\_\_\_\_  
 Dr. Linda Florence, Clerk

**Resolution #2016-17-015**

**A RESOLUTION DECLARING, IMPOSING AND CATEGORIZING TAXES  
FISCAL YEAR 2017-18**

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

**WHEREAS,** the Board has adopted the 2017-18 Budget in the sum of **\$309,606,400**, including property tax revenues, and

**WHEREAS,** the Board desires to declare, impose and categorize taxes for Fiscal Year 2017-18 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 **\$11,203,575** 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:

2017-18 Tax Rates	
Levy within Tax Base (Permanent Rate)	\$ 4.4626
Levy for Bonded Debt (excluded from all limitations)	\$ 11,203,575

Effective Date: July 1, 2017

Passed and adopted by the Reynolds School Board this 14th Day of June 2017.

  
\_\_\_\_\_  
Joe Teeny, Board Chair

  
\_\_\_\_\_  
Dr. Linda Florence, Clerk





# Reynolds School District



*Student Teacher Emily Curtis and Glenfair Elementary School Kindergartener walk down the hall together on their first day*

