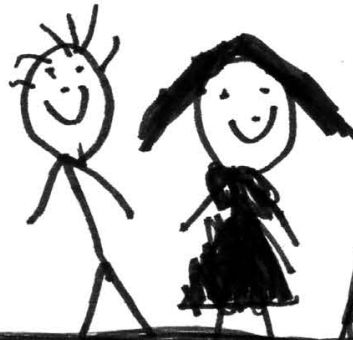
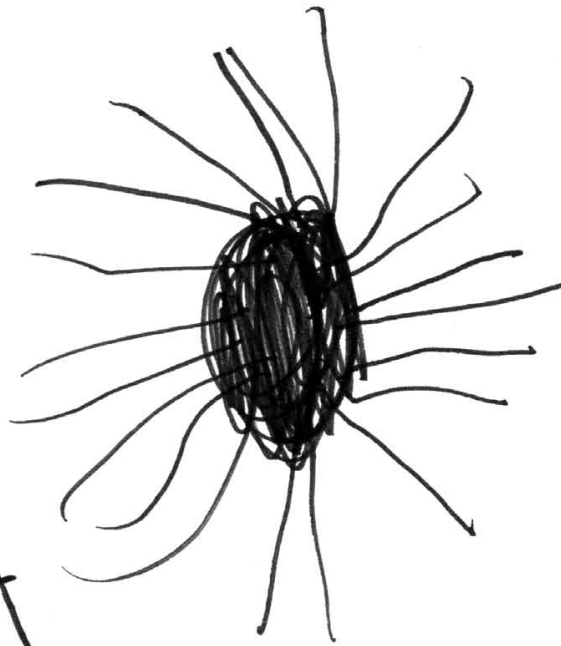
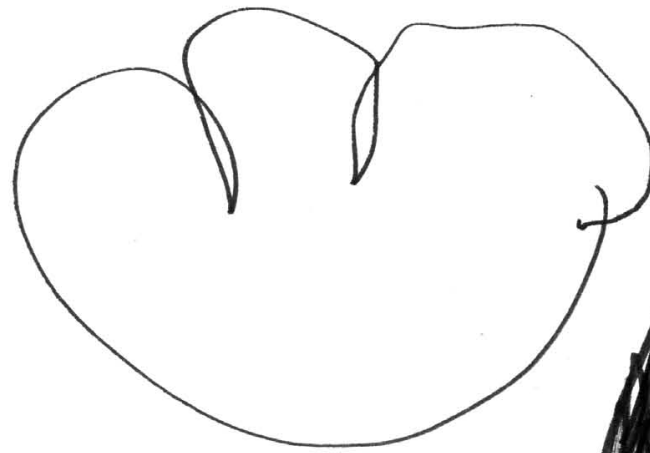




Budget Document & Superintendent's Message

Adopted 2011-2012

Lane County School District 4J
200 North Monroe Street , Eugene, OR 97402
(541) 790-7600 • TTY (541) 790-7712
www.4j.lane.edu



SCHOOL DISTRICT NO. 4J, LANE COUNTY, OREGON

2011–12

BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2011

BUDGET COMMITTEE

Electors:

Betsy Boyd
Shirley Clark
Carla Gary
Tim Gleason
Pete Gribskov
Wendy Laing
Debra Smith

Term:

July 1, 2008 to June 30, 2011
July 1, 2007 to June 30, 2013
July 1, 2009 to June 30, 2011
July 1, 2009 to June 30, 2012
July 1, 2008 to June 30, 2011
July 1, 2009 to June 30, 2012
July 1, 2007 to June 30, 2013

Board of Directors:

Jennifer Geller, Committee Chair
Beth Gerot
Alicia Hays
Anne Marie Levis
Craig Smith
Jim Torrey
Mary Walston

Term:

July 1, 2009 to June 30, 2013
July 1, 2009 to June 30, 2013
July 1, 2007 to June 30, 2011
July 1, 2009 to June 30, 2013
July 1, 2007 to June 30, 2011
July 1, 2007 to June 30, 2011
July 1, 2009 to June 30, 2011

Clerk:

George Russell, Superintendent

Staff:

Susan Fahey, Chief Financial Officer
Caroline Passerotti, Financial Analysis and Budget Manager
John Ewing, Financial Management Analyst

Para asistencia en español por favor llame al número (541) 790-7850

The Budget at a Glance

Operating Budget

The proposed 2011-12 budget was developed as the nation and state continue their struggle to emerge from the Great Recession. It is apparent that the recovery from the recession will be much slower than initially hoped. The support that our community, the state and the federal government have given the district over the past several years with the approval of a new general obligation bond and renewals of our local option levy, Oregon voters' passage of new tax initiatives, and funding from the federal American Recovery and Reinvestment Act (ARRA) has helped the district weather these turbulent financial times. For the 2011-13 biennium, the state legislature adopted a K-12 funding level of \$5.7 billion, which is about 9% lower than the legislatively approved 2007-09 K-12 funding level. A portion of the funds must be used to reduce class size or enhance learning opportunities, including increasing school days.

In August 2010 the district embarked on a seven-month sustainable budget development process that included many opportunities for public input and stakeholder feedback. The key outcome of the process was board direction to maintain a prudent level of reserves, minimize the use of one-time funds for ongoing expenses, optimize the use of short-term resources to improve student achievement, and increase operational efficiencies while reducing long-term capital needs by 2014-15. In February 2011 the board approved sustainable budget strategies which included staff, services, and supply reductions; increased revenues; school closures; use of reserves; and compensation reductions.

General Fund

The general fund operating budget of \$134.6 million (excluding the operating contingency and ending fund balance) is \$7.4 million or almost 5% lower than in 2010-11. The 2010-11 and 2009-10 budgets were down 1.3% and 9.2% from the prior year, respectively.

In response to lower state funding, continued declines in enrollment, the use of one-time resources to close budget gaps in previous years, and rising costs, the almost \$22 million budget gap was closed by using \$5 million in reserves, reducing central office and administration budgets by \$3.5 million, closing and consolidating schools to achieve \$900,000 in savings, and reducing staffing for savings of \$7.4 million. An additional \$4.5 million in budget reduction strategies consists of additional staffing reductions or employee compensation strategies to be negotiated with employee groups.

Revenue Outlook

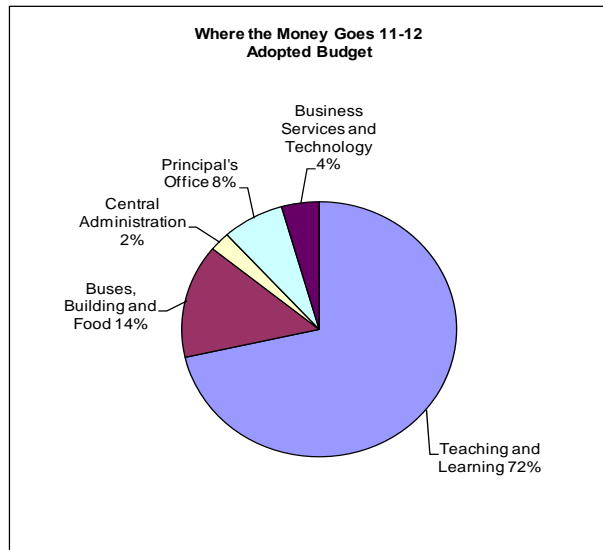
General fund revenues, excluding beginning fund balance, have remained relatively flat from 2010-11 with higher state resources being offset by lower property tax and federal revenues. General fund resources for 2011-12 are \$7.4 million lower than 2010-11 primarily due to a decrease in beginning fund balance as part of the budget reduction strategies.

In June 2011, the state legislature approved providing an additional \$25 million in K-12 funding in 2011-12. This represents approximately \$700,000 to the district and will be appropriated via supplemental budget. In addition, the 2011 state legislature proposed providing another \$56 million for K-12 education when it meets in February 2012 if revenues are available.

Capital Budget

In May 2011, district voters approved a \$70 million general obligation bond, funding the second phase of the district's Long-Range Facilities Plan. Also an element of the board's sustainable budget strategy, the bond will provide immediate relief to the general fund and take pressure off of limited capital reserves. Bond proceeds will be used to provide better instructional facilities for students and fund \$1 million of annual building repairs which have been paid for from the general fund.

Capital improvements budgeted for 2011-12 include the replacement of roofs and synthetic athletic fields, improvements to instructional spaces and remodeling needed in response to school closures and consolidations, and upgrades to technology and building systems.



STAFFING HISTORY

| | 2008–09 FTE | 2009–10 FTE | 2010–11 Budget | 2011–12 Budget | Changes from 2010–11 |
|------------------------------------|-----------------|-----------------|----------------------------|----------------------------|-------------------------|
| GENERAL FUND | | | | | |
| LICENSED STAFF | | | | | |
| Program Staff ¹ | 30.69 | 32.26 | 30.07 | 28.38 | (1.69) |
| Special Education | 114.76 | 103.48 | 111.39 | 108.32 | (3.07) |
| School Licensed | <u>751.47</u> | <u>730.33</u> | <u>685.80</u> ² | <u>619.05</u> ³ | <u>(66.75)</u> |
| Subtotal - Licensed | 896.92 | 866.07 | 827.26 | 755.75 | (71.51) |
| CLASSIFIED/PROFESSIONAL STAFF | | | | | |
| Ed Center | 73.59 | 70.27 | 71.65 | 62.16 | (9.49) |
| Facilities | 48.00 | 44.00 | 40.00 | 24.00 ⁴ | (16.00) |
| Transportation | 81.88 | 76.20 | 91.74 | 91.20 | (0.54) |
| Custodians | 94.72 | 93.47 | 94.22 | 80.25 | (13.97) |
| Community Recreation Services | 2.00 | 2.00 | 2.00 | 1.50 | (0.50) |
| School Based | | | | | |
| Support Staff | 222.76 | 214.11 | 183.66 ² | 167.79 ³ | (15.87) |
| Special Ed Assts. | <u>109.48</u> | <u>120.61</u> | <u>97.53</u> | <u>92.66</u> | <u>(4.87)</u> |
| Subtotal - Classified/Professional | 632.43 | 620.66 | 580.80 | 519.55 | (61.25) |
| ADMINISTRATORS | | | | | |
| Central Administrators/Supervisors | 32.36 | 28.43 | 28.83 | 28.76 | (0.07) |
| School Administrators | <u>48.81</u> | <u>48.05</u> | <u>48.05</u> | <u>44.00</u> | <u>(4.05)</u> |
| Subtotal - Administrators | 81.17 | 76.48 | 76.88 | 72.76 | (4.12) |
| TOTALS - GENERAL FUND | 1,610.52 | 1,563.21 | 1,484.93 | 1,348.06 | (136.87) |

Totals may not foot due to rounding.

¹ Includes TOSA's, Strings, TAG, Nurses, Psychologists, Social Workers.

² Includes conversion of a portion of "targeted funding" allocation to staffing. For 2010-11, 8.27 licensed FTE and 15.09 classified FTE are added to the Adopted budget.

³ Includes conversion of a portion of "targeted funding" allocation to staffing. For 2011-12, 7.32 licensed FTE and 15.62 classified FTE are added to the Adopted budget.

⁴ Beginning in 2011-12, includes shift of 11.0 FTE to the Capital Projects Fund during the six-year capital improvement program. FTE are related to building improvement and repair.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lane County School District 4J
Oregon**

For the Fiscal Year Beginning

July 1, 2010

President

Executive Director

BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lane County School District 4J, Oregon, for its annual budget for the fiscal year beginning July 1, 2010.

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 communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

TABLE OF CONTENTS

| | |
|--|-----------|
| Budget Committee | i |
| The Budget at a Glance | ii |
| Staffing History | iii |
| SUPERINTENDENT'S BUDGET MESSAGE..... | 2 |
| Adopted Budget – Update To Proposed Budget Message..... | 3 |
| Superintendent's Budget Message—Proposed Budget | 6 |
| Attachment A: District Mission and Board Goals | 17 |
| Attachment B: Proposed Service Level Changes/Budget Reductions—General Fund..... | 21 |
| Attachment C: Unanticipated Revenue Strategies | 23 |
| DISTRICT OVERVIEW/READER'S GUIDE | 26 |
| Budget Format and Process | 27 |
| The District | 31 |
| District Organization..... | 33 |
| Student Enrollment..... | 34 |
| Measures and Levies | 35 |
| Financial Management Goals and Policies..... | 37 |
| FINANCIAL SUMMARIES AND PERFORMANCE INDICATORS..... | 42 |
| Budget Summary— All Funds | 43 |
| Budget Summary Requirements By Program Area and By Function — All Funds | 44 |
| Budget Summary — Four Years — All Funds | 45 |
| Projected Ending Fund Balances — All Funds | 46 |
| Financial Summary — Tax Levy Computation | 47 |
| Tax Rate Comparison—All Funds | 48 |
| Performance Indicators | 49 |
| GENERAL FUND..... | 58 |
| Resources | 59 |
| Requirements | 63 |
| General Fund — Program Areas..... | 64 |

TABLE OF CONTENTS

| | |
|--|------------|
| Requirements — Major Program Areas | 66 |
| Direct Classroom Services..... | 67 |
| Regular Programs | 69 |
| Special Programs | 73 |
| Classroom Support Services | 76 |
| Extra-Curricular Activities | 77 |
| Counselors, Nurses and Student Support | 79 |
| Libraries, Curriculum and Staff Development | 83 |
| Principals' Services..... | 88 |
| Community Recreation Services and Child Care | 91 |
| Building Support Services | 93 |
| Facilities and Transportation Services..... | 95 |
| Computing and Information Services..... | 100 |
| Other Support Services | 104 |
| Central Support Services..... | 107 |
| Executive Administration | 109 |
| Financial Services | 116 |
| Human Resources | 120 |
| Communications and Intergovernmental Relations | 125 |
| Other General Fund Accounts | 128 |
| OTHER FUNDS | 132 |
| Summary of Requirements | 133 |
| Capital Equipment Fund..... | 134 |
| Federal, State and Local Programs Fund | 136 |
| Student Body Fund | 139 |
| Debt Service Fund..... | 140 |
| Nutrition Services Fund..... | 145 |
| Insurance Reserve Fund | 147 |
| District Retirement Fund | 151 |
| Capital Projects Fund | 155 |
| Sources and Uses of Capital Funding..... | 159 |
| History of Capital Improvement Program Expenditures | 160 |

TABLE OF CONTENTS

| | |
|--|------------|
| Capital Assets | 161 |
| Capital Projects Listing | 162 |
| Capital Projects Descriptions | 164 |
| PROGRAM BUDGET DETAIL - ALL FUNDS | 168 |
| General Fund | 169 |
| Capital Equipment Fund | 223 |
| Federal, State and Local Programs Fund | 232 |
| Student Body Fund | 266 |
| Debt Service Fund..... | 270 |
| Capital Projects Fund | 272 |
| Nutrition Services Fund | 280 |
| Insurance Reserve Fund | 283 |
| District Retirement Fund | 289 |
| APPENDICES | 294 |
| Appendix A – Licensed Positions | 295 |
| Appendix B – Licensed Professional Salary Plan..... | 296 |
| Appendix C – Classified Positions | 297 |
| Appendix D – Classified Salary Schedule | 304 |
| Appendix E – Administrative and Supervisory Positions | 305 |
| Appendix F – Administrative, Supervisory and Professional Salary Schedules | 307 |
| Appendix G – Glossary..... | 310 |
| Appendix H – List of Acronyms | 317 |



4J Superintendent's
Budget Message

SUPERINTENDENT'S BUDGET MESSAGE

TABLE OF CONTENTS

Adopted Budget – Update To Proposed Budget Message 3
Superintendent’s Budget Message—Proposed Budget 6
Attachment A: District Mission and Board Goals 17
Attachment B: Proposed Service Level Changes/Budget Reductions—General Fund..... 21
Attachment C: Unanticipated Revenue Strategies 23

ADOPTED BUDGET – UPDATE TO PROPOSED BUDGET MESSAGE

On May 23, 2011, the budget committee unanimously approved the proposed budget with modifications to the general fund to increase networking capital by \$362,000, the instruction appropriation by \$295,000 and reserves by \$67,000. Expenditures in the capital projects fund and debt service fund were also increased in response to our community's continued strong support evidenced by the passage of the district's \$70 million general obligation bond on May 17, 2011.

The bond measure was an element of the board's strategy to move the district toward a sustainable operating budget. Proceeds will provide some immediate general fund relief and take pressure off of limited existing capital reserves. It also will continue to move us along the path set forth in the Long-Range Facilities Plan by addressing our existing building needs. The majority of the bond funds will be used to provide better instructional facilities. Additionally, the funds will shift \$1 million in building repair costs out of the general fund annually for six years. The budget committee approved reducing the general fund building support appropriation by \$1 million and increasing the instruction services appropriation by \$800,000, classroom support by \$100,000 and central support services by \$100,000.

On June 22, 2011, the board adopted the budget for Lane County School District 4J for fiscal year 2011-12. The adopted budget represents the budget approved by the budget committee revised to reduce general fund instruction services by \$800,000 and increase contingency by the same amount. Due to the uncertainty surrounding state funding in the 2011-13 biennium and the district's 2012-13 projected shortfall of \$9 million, the board chose not to fill the 5.5 FTE licensed staff and 6 FTE classified staff approved by the budget committee to be added back as a result of shifting building improvement costs to the capital projects fund. The board may subsequently approve use of these funds via supplemental budget in 2011-12 once state funding and the effects of several legislative changes are more certain. On June 21, 2011, the legislature approved providing an additional \$25 million to K-12 funding in 2011-12. This additional funding represents approximately \$700,000 to the district and will also be appropriated through the supplemental budget process.

The district is still having conversations with employee groups regarding compensation adjustments in order to balance the budget without further staffing reductions. I am confident that agreements will be reached that will prevent significant reductions.

With these changes, the adopted general fund operating budget totals \$134.6 million, 5.2% below the 2010-11 adopted budget. The 2010-11 and 2009-10 budgets were down 1.3% and 9.2% from the prior year, respectively.

Also, as in prior years, a portion of the \$1.8 million in Targeted Funding provided to schools as materials and services was converted to salaries and benefits based on initial staffing plans. For the adopted budget, we have increased licensed FTE by 7.32 and classified FTE by 15.62 to more accurately reflect staffing funded with this source.

While technically the Great Recession ended over a year ago, it is important to recognize that the state and district remain in an increasingly challenging fiscal environment. Even so, the district must continue its commitment to creating a stable and sustainable future for its students and schools and remain resolute in its efforts to ensure that every student in every school has an opportunity to excel. Working together as a community, I believe that significant progress can be made towards those ends regardless of the district's financial situation.

Let me again extend my thanks to members of the community, budget committee and board. Their guidance and support through another year of uncertainty and hard choices has been invaluable.

Sincerely,



George Russell
Superintendent

SUPERINTENDENT'S BUDGET MESSAGE ADOPTED BUDGET – UPDATE TO PROPOSED BUDGET MESSAGE

| SERVICE ADDITIONS/ENROLLMENT ADJUSTMENTS | | |
|---|-------------------------------------|-------------------|
| Adjustments Related to Enrollment | \$ | FTE |
| Staff reductions related to decline in enrollment (8.5 FTE licensed) | (779,000) | (8.50) |
| Subtotal—Adjustments Related to Enrollment | (779,000) | (8.50) |
| Ongoing Staffing Additions Converted from Discretionary Funding | | |
| Licensed Staffing to support secondary math interventions and elem./middle counseling | 714,000 | 7.80 |
| Classified staffing to support district-wide school programs | 66,000 | 1.35 |
| Subtotal—Staffing Converted from Discretionary Funding | 780,000 | 9.15 |
| BUDGET REDUCTIONS | | |
| Ongoing Strategies | \$ | FTE |
| <u>Licensed Staffing (school based):</u> Increase student to teacher ratio by 3.0 | (5,853,000) | (63.90) |
| <u>Classified Staffing (school based):</u> Reduce building classified staff by 10% Reduce custodial staff by 10% | (792,000) (502,000) | (14.19) (9.00) |
| <u>Administrator staffing (school based):</u> Reduce building principals (.5 FTE North High School, .5 FTE Spencer Butte, .5 FTE Twin Oaks) | (213,000) | (1.50) |
| <u>School Consolidations</u> Eliminate principal positions Eliminate custodial/secretary positions Reduce utility costs | (362,000) (459,000) (120,000) | (2.55) (8.22) |
| <u>Athletics and Extra-curricular Activities</u> Eliminate speech/debate, 9th grade and JV baseball and softball, reduce coaching positions Increase participation fees | (277,000) (162,000) | |

SUPERINTENDENT'S BUDGET MESSAGE ADOPTED BUDGET – UPDATE TO PROPOSED BUDGET MESSAGE

| BUDGET REDUCTIONS (continued) | | |
|--|---------------------|-----------------|
| Ongoing Strategies | \$ | FTE |
| <i>Central Office and Administration (10% staff reductions and 20% materials/services):</i> | | |
| Community and Intergovernmental Relations - materials and services, classified FTE | (77,000) | (1.00) |
| Computing and Information Services - materials and services, 1.0 professional FTE, 1.0 classified FTE | (231,000) | (1.94) |
| Education Support Services - materials and services, .37 administrator FTE, 2.77 licensed FTE, 5.88 classified FTE | (702,000) | (9.02) |
| Executive Administration - materials and services | (24,000) | |
| Facilities Management - materials and services, classified FTE | (622,000) | (5.00) |
| Finance and Support Services - materials and services, .35 administrator/professional FTE, 1.85 classified FTE | (159,000) | (2.20) |
| Human Resources - materials and services, .45 professional FTE, .83 classified FTE | (115,000) | (1.28) |
| Instruction - materials and services, 1.1 administrator/professional FTE, 2.8 FTE licensed, 2.13 classified FTE | (645,000) | (6.03) |
| Transportation -one bus route due to reduced ridership, materials and classified FTE | (88,000) | (0.54) |
| Reduction in materials and services, reallocation of targeted funding to staffing - Schools | (870,000) | |
| <i>Additional Strategies Not Finalized</i> | | |
| Further staffing reductions and/or employee compensation adjustments | (4,500,000) | |
| Subtotal—On-going Reductions | (16,773,000) | (126.37) |
| Short-term Reserve Strategies | \$ | FTE |
| Draw down reserves to 4% of operating revenues | (1,345,000) | |
| Eliminate transfer to equipment funds for textbooks and equipment needs (third year) | (1,706,000) | |
| Eliminate transfer to fleet and equipment fund for bus purchases (third year) | (158,000) | |
| Eliminate transfer to capital fund (third year) | (520,000) | |
| Use PERS reserve funds to partially offset PERS rate increase of 6.3% | (1,257,000) | |
| Subtotal—Short term Reductions | (4,986,000) | 0.00 |
| ADJUSTMENTS RELATED TO BOND MEASURE APPROVAL | | |
| \$1 Million Shift to Bond Fund | \$ | FTE |
| Facilities Management - materials and services, 11.0 classified FTE | (1,000,000) | (11.00) |
| <u>Service Add-backs</u> | | |
| Appropriations to be determined via supplemental budget | 800,000 | |
| Classroom Support | 100,000 | |
| Finance and Support Services - materials and services, .25 professional FTE | 50,000 | 0.25 |
| Human Resources - materials and services | 50,000 | |
| Subtotal—Adjustments Related to Bond Measure Approval | 0 | (10.75) |
| TOTAL PROPOSED SERVICE LEVEL CHANGES/BUDGET REDUCTIONS | (21,758,000) | (136.47) |

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Members of Lane County School District 4J Budget Committee:

The proposed 2011-12 budget was developed as the nation and state continue their struggle to emerge from the Great Recession. It is apparent that the recovery from the recession will be much slower than initially hoped. The support that our community, the state and the federal government have given the district over the past several years with the passage and renewals of our local option levy, Oregon voters' passage of new tax initiatives, and funding from the federal American Recovery and Reinvestment Act (ARRA) has helped the district weather these turbulent financial times. For the 2011-13 biennium Governor Kitzhaber has approved a K-12 funding level of \$5.7 billion which is about 9% lower than the legislatively approved 2007-09 K-12 funding level. At the 2011-13 funding level, a \$21.7 million general fund shortfall from current service level exists. When combined with the expiration of ARRA grant funds provided to support struggling students, large scale reductions are once again unavoidable.

Two ballot measures that could affect the district's financial picture will be voted on the week after I present this budget. The City of Eugene's temporary local income tax measure to support schools will provide the district approximately \$12 million annually starting in May 2012 if passed. Funds would be used to reduce anticipated class size increases and maintain instructional days. The district's \$70 million general obligation bond measure will be used to provide better instructional facilities for students and will shift \$1 million of building repair costs out of the general fund if approved by district voters. Even if both measures pass, the district must make significant reductions to the 2011-12 budget due to reduced state funding, declining enrollment, expiration of federal stimulus funds, rising costs and the use of one-time resources to support ongoing expenditures.

As part of the board's goal to provide prudent stewardship of district resources to best support student success, educational equity and choice, the district embarked on a seven month sustainable budget development process that included many opportunities for public input and stakeholder

feedback. The key outcome of the process was to develop a strategy that by 2014-15 maintains reserves at or above board targets, minimizes the use of one-time funds for ongoing expenses, optimizes the use of short-term resources to improve student achievement, and increases operational efficiency while reducing long-term capital needs. In February 2011 the board approved several sustainable budget strategies which included staff, services, and supply reductions; increased revenues; school closures; use of reserves; and compensation reductions. In addition to these strategies, the proposed budget was developed using the following principles:

- Is guided by the district's mission, core values, board goals and key results,
- Retains sufficient reserves to meet cash flow needs, maintains the district's bond rating, and achieves board targets for contingency and reserves, and
- Addresses the projected shortfall by making service or cost reductions, using the following criteria:
 - Focus on the instructional core, keeping board goals and key results at the forefront of decisions;
 - Retain sufficient funds to manage the required human resource, financial, information technology, leadership and facility maintenance activities of the district;
 - Minimize layoffs to the extent possible;
 - Be mindful of the long-term, avoiding short-term solutions that may have harmful long-term consequences.

While balancing the proposed 2011-12 budget was difficult, it is clear that the stark reality of implementing the reductions will be extremely painful. The district has balanced the last several budgets by using significant short-term strategies. The district's reserve levels are dwindling and instead of covering the deficit with 50% short-term strategies as we have in recent years, we are only able to prudently use reserve strategies of \$5 million or 23%. As part of the reserves strategy several transfers from the general fund to support capital needs were eliminated and the unappropriated ending fund balance was reduced below board policy levels (5% of operating revenues).

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Further reductions were made to central services resulting in the elimination of almost 30 FTE. School support staff and administrators were reduced by 35 FTE, and 72 FTE teaching positions were cut, including reductions due to enrollment declines. These cuts, the largest in district history, come on the heels of several years of significant service reductions and precede what is projected to be another year of sizeable reductions in 2012-13 due to continued constrained state resources and the use of one-time resources to support ongoing expenditures.

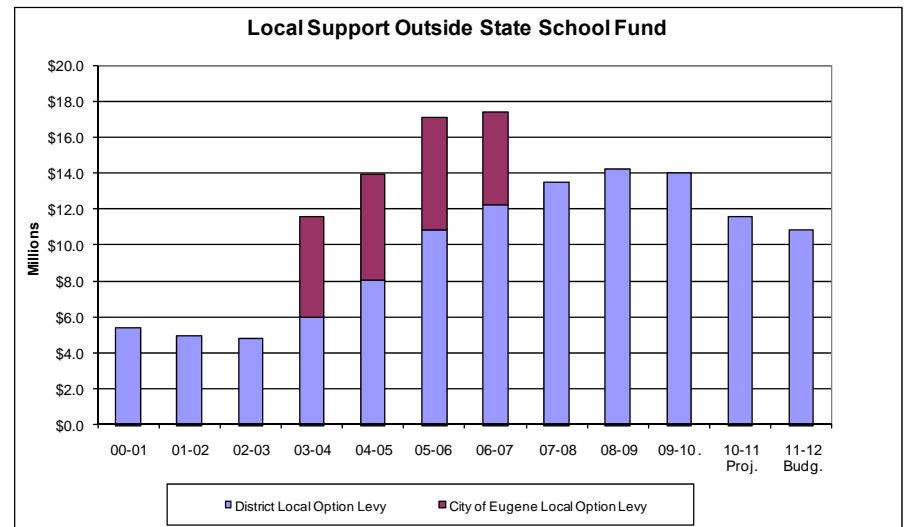
While the proposed budget has been severely reduced from 2010-11, it does reallocate, as well as continue, certain funding to provide support to schools that directly addresses board and superintendent goals and instructional priorities. District students continue to exceed state scores in all areas on average. While the scores do not directly inform instruction, they do give us an overall sense of how the district is doing and where improvement is needed. The district continues to have persistent achievement gaps for certain groups of students. To assist struggling students, math intervention staffing is provided to secondary schools to support students not meeting benchmarks, the summer bridge program and online/credit recovery options provide assistance to students at risk of dropping out of high school, and schools will continue to monitor the progress of individual student achievement to determine intervention needs. The proposed budget continues to direct funding to schools with higher needs students and to support educational equity initiatives, albeit at lower levels. Over 11 licensed FTE and 21 classified FTE are allocated to schools based on student demographics.

Given the combined magnitude of cuts over the last several years, keeping budget reductions from negatively affecting students and the community is unavoidable; however, we have done our best to minimize negative student impact. Together with my district leadership team, we have developed a budget that takes into consideration the sustainable budget strategies and feedback while aligning our resources with the board goal to “Increase achievement for all students while closing the achievement gap, provide equal opportunities for all students to succeed and ensure all 4J graduates are prepared to be successful in careers, in college and as citizens.” This was accomplished within the framework of the goal to “Provide prudent stewardship of district resources to best support student success, educational equity and choice.”

Importance of Local Support

Since 2001, local support financially has helped the district deliver service to students in the face of unstable state revenue and declining enrollment. The chart below shows the history of local tax support for operations. In November 2008 as the recession was looming, the community again strongly supported the district's local option levy by renewing it for an additional five years. This funding source is now secured through 2014-15 and will be critical in sustaining classroom services given the state's and the district's tenuous financial outlook. Local option levy revenue budgeted for 2011-12 represents approximately 8% of the district's general fund revenues.

The significant increases in the district's local option levy revenue from 2002-03 to 2008-09 were due to an unusually strong real estate market generating large increases in real market value. As the gap between assessed value and real market value grew, the district was able to collect more of the \$1.50 per \$1,000 assessed value rate. Given the recent decline in real market values, levy revenues are expected to drop to the 2005-06 level in 2011-12.



CURRENT FINANCIAL STATUS

State Economic and Revenue Forecast

The district's general fund relies heavily on state income taxes, and it is important to consider the state's economic and revenue forecast as a backdrop to the district's annual budget.

The March 2011 forecast prepared by the Office of Economic Analysis (OEA) estimated that state general fund revenue for the 2011–13 biennium will be approximately \$13.8 billion, which is \$3 billion below the amount required to maintain current service levels. In determining risks to Oregon's economy, OEA indicated that they are now seeing some upside risks mixed with the downside. Near term economic signals point to continued economic growth in 2011 and beyond, albeit at a slow rate. The extent of the drag on economic recovery from the impact of state and local government spending cuts after the expiration of federal stimulus funds has yet to be determined. Additionally, exit strategies from the federal policy changes used to alleviate the financial crisis and recession will have to be thoughtfully implemented to avoid stalling the recovery. Positive economic signals are lower unemployment rates, stabilized housing starts, and home prices not falling as fast as in prior years.

Oregon's recovery from recessions typically lags the nation since consumer confidence and spending which generate sales tax revenue, are generally restored prior to increases in employment. In March 2011, Oregon's seasonally adjusted unemployment was 10.0% and continuing the slow decline that began in January 2011. An encouraging sign is that the rate is lower than the 11.0% experienced in March 2010; although it continues to be well above the United States average of 8.8%.

Revenue from the State

Historically, the primary sources of state funding for K-12 schools have been the state general fund in combination with designated lottery proceeds. Federal stimulus funding distributed through the American Recovery and Reinvestment Act (ARRA) provided additional resources for three fiscal years, ending in 2010-11.

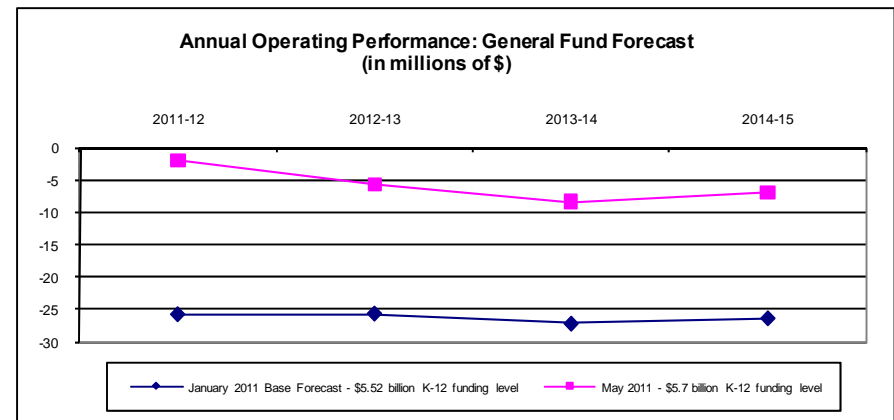
In April 2011, Governor Kitzhaber approved a 2011-13 biennium K-12 funding level of \$5.7 billion which is approximately \$1 billion below the amount needed to maintain current service levels statewide. The majority

of funding provided by the state to the district is based on the district's average daily membership of students.

General Fund Financial Forecast

Each year the district analyzes its revenue and expenditures for the next several years and produces a financial forecast. This forecast, initially presented in January, is a planning tool that provides the basis for the upcoming year's budget as well as longer-term resource allocation strategies. Due to the uncertainty surrounding the district's revenue outlook, three different forecast scenarios were developed. The base forecast was developed assuming a 2011-13 K-12 funding level of \$5.52 billion.

Since January we have updated our forecast and balanced the proposed 2011–12 budget to reflect changing conditions and the approved K-12 funding level. The chart below compares the January base forecast and May 2011 projected annual operating performance after proposed budget reductions including transfer strategies, but before the use of other reserves.



The forecast projects annual operating deficits in all years, which will require further service reductions. If the 2012-13 deficit is corrected with ongoing revenue increases or ongoing expenditure decreases, deficits in the following years will be greatly reduced or eliminated.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Major changes in forecast assumptions between January base forecast and May forecast are summarized below:

Resources

- State school fund 2011-12 per pupil amount updated to reflect April 12, 2011 Oregon Department of Education (ODE) estimate, up from \$5,983 to \$6,042.
- State School Fund grants increased by \$152 per pupil or \$2.9 million for the state School Year subaccount. Funding is targeted for class size reduction and instructional days.
- High cost disability grant decreased \$295,000 based on most recent ODE payment.
- Per pupil funding changed to reflect projected state funding based on the approved 2011-13 K-12 funding level:
 - \$6,151 to \$6,218 in 2012-13
 - \$6,274 to \$6,253 in 2013-14
 - \$6,406 to \$6,384 in 2014-15

Requirements

- 2011-12 proposed budget reduction strategies have been incorporated including district-wide staffing reductions. See Attachment B to the budget message for details.
- Charter school payments increased \$560,000 as the result of the approval of Coburg Community Charter School and the higher state funding level.

Contingencies and Unappropriated Ending Fund Balance (UEFB)

- General contingency remains at board policy level (2% of operating expenditures), and the UEFB is 4% of operating revenues, below the board policy of 5%.

SUMMARY OF PROPOSED BUDGET

Overall, the proposed budget totals \$272.1 million, a decrease of \$20.8 million or 7% from the 2010–11 adopted budget. The greatest reductions were in the general fund, in response to decreases in state funding; however, budgets were reduced in almost every fund. Spending for capital improvements and equipment is restricted to remaining capital reserves unless the bond measure is approved by voters in May 2011. Lower grant budgets reflect the expiration of ARRA funding. Small

decreases were also made in the insurance reserve, debt service, retirement, and nutrition services funds.

The general fund operating budget of \$135 million (excluding contingency and UEFB) has decreased by \$7 million, or by 5%. Due to using substantial reserve strategies to fund the operating budget and a significant increase in state mandated pension costs, the shortfall from current service level was over \$21 million. Budget reduction strategies included using reserves of \$5 million, reducing central office and administration budgets by \$3.5 million, closing and consolidating schools which achieved \$900,000 in savings, and reducing staffing which lowered the budget by an additional \$7.4 million. At the time of this writing, an additional \$4.5 million in budget reduction strategies consisting of additional staffing reductions or employee compensation strategies have yet to be specifically identified.

General fund revenues, excluding beginning fund balance, have remained relatively flat from 2010-11 with higher state resources being offset by lower property tax and federal revenues. General fund resources for 2011-12 are \$7.4 million lower than 2010-11 primarily due to a decrease in beginning fund balance as part of the budget reduction strategies.

General Fund Operating Budget—Key Assumptions

The key resources and requirements assumptions are presented below.

Beginning Fund Balance

We believe that we will end 2010–11 with \$6 million in working capital, \$800,000 below the 5% board target.

Revenue

Per Pupil Funding: Based on a \$5.7 billion K-12 state budget, \$6,042 per ADMw to support operations plus \$152 per ADMw from state reserves to reduce class size and increase the number of school days.

Local Option Levy Revenue: Projected collections of \$10.4 million, reflecting a 2.0% increase in assessed value and increasing compression losses as a result of the soft real estate market. Since the amount levied depends on the relationship between each property's assessed and real market values, it is difficult to predict the amount the district will receive from this source. Property taxes are levied based on January values.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Local Property Tax Collection Rate: 93.25%, down from the 94.1% budgeted in 2010–11.

Interest Earnings: \$244,000, continuing to decline as projected average interest rates remain low and reserve levels drop.

Expenditures

Wages and benefits: All employee contracts expire in 2011. Cost of contract increase for all groups is budgeted at Portland Consumer Price Index as per the December state forecast, 1.6%. Additional reductions of \$4.5 million are budgeted to be achieved through employee compensation adjustments or additional staffing reductions.

Materials and Services: 20% reduction for schools and departments.

Service Level Changes: Costs associated with general fund services reductions and additions are detailed in Attachment B, page 21.

Transfers: \$599,000 to the insurance reserve fund, with \$375,000 to support risk and benefits program management and \$224,000 to employee group reserves from projected social security savings related to the use of IRS Section 125 tax sheltered health and dependent care costs; \$321,000 to the nutrition services fund to support operations.

Contingency: \$3.6 million - general contingency at board target of 2%, special education contingency of \$900,000 to address declining grant funds.

Other Operating Funds

Other operating funds range from those that are quite stable to ones that rely on reserves to cover costs. Major operating funds are discussed below.

Federal, State and Local Programs Fund

This fund accounts for revenues and expenditures from federal, state, local and private grant programs. The fund has decreased almost 16% due to the expiration of federal stimulus funding grants. The largest grants budgeted for 2011–12 are discussed below.

Elementary and Secondary Education Act (Title I–V)

The district receives federal No Child Left Behind grant allocations to support education programs. For 2011-12 we are anticipating approximately a \$1 million decrease in the base allocation. Due to the expiration of No Child Left Behind federal stimulus monies, funding available to support these programs is down over \$2 million from 2010-11. Including carryover amounts, Title budgets total \$4 million.

Regional Programs for Students with Disabilities

Lane Education Service District contracts with District 4J to provide certain Lane regional special education services, such as services to students with severe orthopedic impairment, students with vision impairment, and students with hearing impairment. State and federal resources fund the contract. For 2011-12, we anticipate that the base allocation will remain relatively flat at \$1.4 million. Based on the Governor's proposed budget, funding could decrease up to 11%. If funding is redistributed to the districts with regional programs the impact of that decrease to Eugene Public Schools could be lessened.

Individuals with Disabilities Education Act (IDEA) Grant

The proposed base IDEA grant budget for special education is also anticipated to remain relatively flat at \$3.3 million in 2011-12. This grant is significantly below the 40% funding level that Congress recommended when the law was passed. Additionally, the district was notified in April that the waiver requested by the Oregon Department of Education for its shortfall in Maintenance of Effort had been denied by the Federal Office of Special Programs. While the direct effect to the district of this waiver denial is not known at the time of this writing, it could mean a reduction of \$500,000 of IDEA funding.

Eugene Education Fund

The district receives quarterly distributions from the Eugene Education Fund, a non-profit organization established in 1993 to support district schools and programs. For 2011–12, a budget of \$1.1 million is proposed.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Capital Equipment Fund

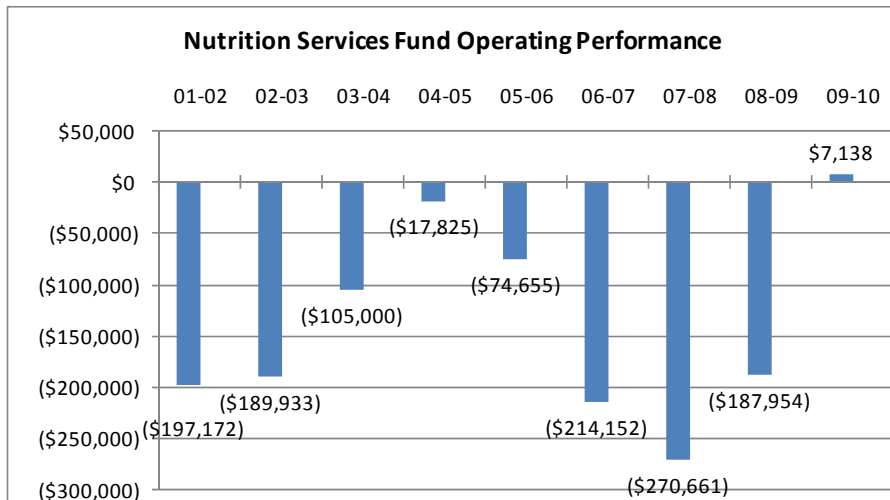
This fund accounts for expenditures for the district's fleet and for textbooks and equipment. The funding strategy is to:

- Set an annual budget target of \$2 million per year for equipment and textbooks.
- Budget a \$1.65 million general fund transfer to the equipment fund, with the intent of using "excess ending working capital" (actual vs. budgeted) to increase the transfer by up to \$350,000.

For 2011–12 the transfer from the general fund was eliminated as one of the budget reduction strategies. The proposed budget for equipment, textbook and fleet expenditures is \$6.8 million which draws on reserves to fund purchases. In 2009, legislation was approved that permits transferring from a reserve fund, such as the capital equipment fund, to the general fund to support operations. A \$1,000 transfer from the capital equipment fund to the general fund is budgeted to establish authority to accommodate transfer requests from schools or departments during the fiscal year.

Nutrition Services Fund

The Nutrition Services Fund accounts for the revenue and expenditures of the district's meal programs. Principal sources of revenue are sales of food and subsidies under the National School Lunch Act. It has been the district's goal that program revenues cover operating expenses. Except for 2009-10 when the program generated a small surplus, the fund has not been able to meet this goal since 2000-01.



The chart above shows the fund's operating performance for the last five years, not including any general fund transfers or funds from management companies. As the chart shows, after four years of increasing deficits, the program made progress toward self-sufficiency in 2008–09, and generated a small surplus in 2009-10.¹ A la carte revenue has dropped over \$700,000 since 2001-02 due to reduced offerings and the philosophy that reimbursable meals provide a healthier alternative for students. Due to rising food and staff costs, a shortfall of approximately \$200,000 is projected in 2010-11, and a shortfall of \$321,000 is proposed for 2011-12.

Nutrition Services management and staff are working hard to achieve the goal of a self-sustaining program for this \$5.3 million operation. As a result of many program changes, participation over the last several years is up significantly, particularly at the middle school level and even in the face of declining enrollment. However, factors outside the program's control make it difficult to achieve a cost neutral program. These factors include federal reimbursement rate increases that do not match program cost increases, declining enrollment, small schools, and open campus at the high schools. In addition, the district's Wellness Policy and new state laws contain provisions that have resulted in reduced a la carte revenues and increased food costs. While these items improve the quality of what is served to students, program revenue and costs have been adversely affected.

Insurance Reserve Fund

The Insurance Reserve Fund accounts for the majority of the district's insurance functions, including employee benefit plans and property and liability insurance. It is segregated into five "subfunds": an insurance reserve fund for each employee association, a Wellness Clinic fund and a general risk management fund which accounts for workers' compensation and unemployment payments and district administration. Except for the general risk fund, all subfunds have been able to cover current expenses with current revenue. The Wellness Clinic and classified funds have even increased reserves over the last several years, while the licensed and administrator insurance reserve funds have remained relatively stable over the last couple of years.

¹ Performance for 2004-05, 2005-06 and 2006-07 does not include revenue reductions of \$50,000, \$95,245 and \$77,665 respectively to address changes in accounting for inventory as recommended by the district's auditors.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Health insurance is provided by the state-mandated Oregon Employee Benefits Board (OEBB). OEBB costs are expected to increase in 2011-12 which will likely draw down reserve levels.

The general risk management fund is not as stable as the other insurance reserve funds and revenues consistently do not cover projected expenses. In most recent years, the risk management fund has operated at a deficit of about \$500,000 per year.

District Retirement Fund

The District Retirement Fund accounts for supplemental retirement benefits for employees who retire before age 65 and for the PERS Reserve created in 2003–04.

The supplemental retirement benefit applies to most administrators hired prior to 1996 and teachers hired prior to 1998. At the time the plan was discontinued, employees were given the option to convert to a plan that offered increased district-paid tax sheltered annuities. There are currently 276 active employees eligible for supplemental retirement benefits and 371 receiving benefits. To cover the annual cost of retirement benefits, the district budgets a percent of salary costs in funds other than the general fund. For 2011-12, we are budgeting \$2.5 million in the general fund to help cover those costs and drawing down fund reserves.

The PERS Reserve was created in 2003–04 to hold savings from a rate reduction in the 2003–05 biennium. These savings were to be returned to the general fund to offset expected rate increases in the 2005–07 biennium. That rate increase did occur and transfers were made.

The original reserve was set up to cover a higher rate increase than occurred in the 2005–07 biennium, and a balance of \$2.5 million in the PERS Reserve remained. One-half of the reserve will be transferred to the general fund to help offset rate increases in both years of the 2011-13 biennium.

Impact of Operating Budget Changes on Programs and Services

Instruction and Instruction Support Services

Responding to the limitations of decreasing resources and declining enrollment, the proposed budget contains a net reduction of almost 100 school based FTE. The greatest impact on classroom staffing (64 FTE)

resulted from an increase of three on student-to-teacher ratios used to staff schools at all levels. Schools also experienced a loss of 8.5 licensed FTE as staffing tracked declining enrollment, as well as 14 building-based classified FTE, 9 custodial FTE and 1.5 administrative FTE as part of the sustainable budget reduction strategies. Offsetting these decreases, \$650,000 formerly allocated in the form of supplies and services funding was converted to almost 5 licensed FTE to support secondary interventions and 2.5 FTE counselors at the five largest elementary schools.

Central Department and Administration

The proposed budget results in a \$3.5 million reduction to these services. Cuts to central departments and administration have been deep since the passage of Measure 5 in 1991. With the adoption of these reductions, central departments will have cut general fund staff by more than 40% since 1990-91. An additional reduction of this magnitude carries with it some risks in terms of meeting legal and student safety requirements, providing adequate support to schools, the board and our community and simply administering an organization of this size.

General fund reductions include almost 30 FTE. Specific reductions, including district-wide cuts to materials and supplies budgets, are presented in Attachment B. In general, the work of the eliminated positions will be evaluated to determine what tasks can be dropped and what must be reallocated to other staff. Remaining staff positions will have to be analyzed to determine what services will no longer be provided.

Capital Budget

For 2011–12 capital budget reflects only critically needed construction activity funded from remaining capital reserves. Bond funds approved by voters in 2002 have now been fully expended. The capital budget of \$8.2 million is funded with unexpended year end balances and revenue from the sale of surplus property. Major projects include roofing replacements, the replacement of two synthetic athletic fields, technology infrastructure and security upgrades, and exterior painting. The budget also includes an allowance for building improvements and remodels that may be required to support sustainable budget strategies and provides funding for the district's preventive maintenance program.

One of my recommendations for achieving a sustainable budget was to increase district revenues through the issuance of general obligation bonds. In response, the board approved placing a \$70 million bond measure for capital improvements and repairs on the May 2011 ballot. With voter approval, the adopted budget will be revised to appropriate bond funds for expenditure, funding eligible capital projects from bond proceeds rather than capital reserves. In addition, approximately \$1 million in capital costs currently being paid for in the general fund will be shifted to bond funding, freeing up \$1 million of operating funds to support instructional programs. The proposed sources and uses of capital funds are shown below:

| 2011-12 Proposed Capital Budget | | | |
|--|--------------|----------------------|--------------|
| (in millions) | | | |
| Sources | | Uses | |
| Local Governments | \$0.5 | Capital Projects | \$5.3 |
| Other | 0.1 | Reserve for Building | |
| Beg. Fund Balance | | Improvements | 2.0 |
| | <u>7.6</u> | Preventive Maint. | 0.4 |
| | | Tech. Upgrades | 0.3 |
| | | Ending Fund Bal. | <u>0.2</u> |
| TOTAL | \$8.2 | TOTAL | \$8.2 |

BUDGET AND ACCOUNTING CHANGES

This proposed budget reflects some differences from the adopted 2010-11 budget in how FTE are shown. Each year schools receive a staffing allocation and a “discretionary budget” for materials and services. Part of that discretionary budget is a “targeted funding” allocation that schools can use for either staff or materials and services. For 2011-12, \$1.8 million in targeted funding was allocated to schools. Much of this will be used to fund teachers and instructional assistants. The 2010-11 adopted budget included 23.4 FTE for targeted funding, 8.3 FTE licensed staff and 15.1 FTE classified staff. Staff intends to reconcile staffing plans in time to identify FTE supported by the targeted funding prior to board adoption of the 2011-12 budget, increasing FTE but not appropriation amounts.

FUTURE BUDGET ISSUES

A number of issues may impact the budget in 2011–12 or in the next few years. Some of those issues are discussed below.

Employee Benefits Costs

PERS Rates

The future of PERS rates continues to depend mainly on the investment portfolio performance—of PERS as a whole and of the district’s “lump sum” account with PERS (created when the district sold pension bonds). Currently PERS rates are set once every biennium based on actuarial projections and fund performance 18 months prior to the rate change effective date. For the 2011-13 biennium, rates have been set based on a December 2009 valuation. At that time, investment earnings had dropped significantly from the December 2007 valuation that was used to set the 2009-11 rates. The benefit of the district’s “lump sum” account decreased from 5.49% to 3.79% and the district’s employee PERS rate increased a total of 6.3 percentage points. Unless investment returns improve substantially over the next two years, a rate increase of three percentage points is anticipated for the 2013-15 biennium.

Health Insurance

Health insurance costs are continuing to rise nationwide at rates much greater than the rate of inflation. This trend is clearly not sustainable in the long-term. In the short-term, it is creating enormous pressure on the compensation system. Recent state legislation created a statewide health insurance pool for all school district employees which began operations for the 2008-09 school year. At this time, the pool’s insurance packages and costs have not been determined for 2011-12; however, increases above the consumer price index are anticipated.

Local Option Levy Revenue

The district’s levy is projected to provide approximately 8% of the district’s general fund revenues and is equivalent to about 118 classroom teachers. The levy was renewed in November 2008, securing this revenue source through 2014-15.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Local option revenue is dependent on real market value (RMV) in excess of assessed value (AV). When RMV grows at a greater rate than AV, revenue increases. When it decreases at a greater rate, revenue decreases. Given the downward trend in property values, local option levy proceeds are expected to decline. A longer, deeper slide in property values will further erode this revenue base.

Federal Forest Fees

For a number of years, under the Secure Rural Schools and Community Self-Determination Act, the federal government made payments to counties hurt by cutbacks in federal logging. These "timber payments" provided \$60 million in revenue to the State School Fund and substantial support for county services throughout Oregon. The Act expired in 2006 and a one-year extension was approved for 2007-08. Included in the 2008 federal bail-out was a provision to reinstate federal timber payments for four years, phasing out throughout the four years. While the temporary reinstatement helps cover budgets in the short term, replacing this dwindling revenue source which will provide \$1.2 million to the district in 2011-12 will be necessary to avoid further loss of public services.

Federal No Child Left Behind Act

The federal No Child Left Behind Act (NCLB) requires that students achieve at certain levels in reading and math. By 2014 the current law requires that all students reach the "proficient" level of achievement. The district's last assessment data indicates that one middle school and all of our alternative high schools did not make "Adequate Yearly Progress." Students with disabilities and those qualifying for English Language Learner services continue to perform at lower levels than their peers in these tests.

The Obama administration continues to refine proposed changes to the NCLB Act that would encourage states to raise academic standards, refocus energies on turning around the few thousand schools that are considered failing, and help states develop more effective ways of evaluating teachers and principals. States have begun to adopt the new Common Core State Standards that build toward having all students ready for college and careers. The measurement focus would shift from proficiency on math and reading tests to measuring each student's academic growth. The district continues to make significant advancement in measuring student growth by implementing progress monitoring at

elementary and middle schools. A plan is currently being developed for monitoring student progress at the high schools.

Special Education

At present, the State School Fund formula limits additional payments for students with special needs to 11% of the district population (ADM). If a district's percentage exceeds 11%, some additional funding is available, but at a much lower rate per student. Our district's percentage is almost 15% and includes a significant number of high-cost students.

In a district with a declining population, the additional payment cap is lowered each year, even if the number of students on Individual Education Plans (IEPs) remains the same or is rising.

In addition, the number of students with intense needs has increased dramatically since 2005-06. The 2003-05 legislature recognized the issue of high-cost students and earmarked \$18 million annually for grants to districts to help offset per student costs which exceed \$25,000. The 2005-07 legislature raised the threshold to \$30,000.

The chart below shows the number of students in those categories since 2005-06. The marked increase in 2006-07 is the result of Lane Education Service District's Life Skills program costs exceeding \$30,000 for the first time.

| Year | >\$30,000 |
|---------|-----------|
| 2005-06 | 66 |
| 2006-07 | 139 |
| 2007-08 | 160 |
| 2008-09 | 176 |
| 2009-10 | 166 |

The 2011-12 budget includes \$800,000 in state revenue to partially reimburse the district for the cost of educating these students.

Federal funding for special education falls far short of covering 40% of costs as envisioned when the national special education law was passed in 1975. This commitment was based on the acknowledgement that federal special education mandates have increased state and local costs.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

If 40% of the district's special education costs were funded by the federal government, we would receive about \$5 million more in 2011-12.

In the meantime, federal mandates related to the provision of special education require the district to expand services and provide maximum access to the general education curriculum for all students. These mandates have not been fully funded.

Expiration of American Recovery and Reinvestment Act (ARRA) Funds

In an effort to slow the economic free fall, congress passed the ARRA in 2009 which provided total appropriations of \$288 billion and an historic \$100 billion education investment. Four principles guided the distribution and use of the funds: 1) spend funds quickly to save and create jobs, 2) ensure transparency, reporting and accountability, 3) invest these one-time funds thoughtfully to minimize the "funding cliff," and 4) improve student achievement through school improvement and reform.

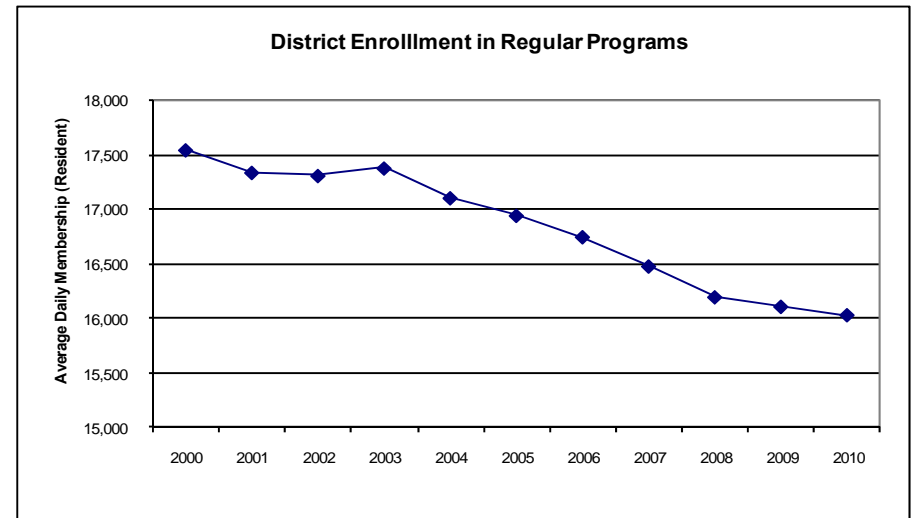
Oregon's share of the total appropriations was \$2.6 billion with additional funding available via competitive grants. Funding specifically for education amounted to \$739 million. These funds must be obligated by September 30, 2011. Even using the funds for one-time investments required that staffing be a large part of the investment given the labor intensive nature of the district's services. With the slow recovery from the Great Recession, the state of Oregon does not project having the resources to replace these funds.

Declining Enrollment and Changing Student Needs

Based on April 2011 enrollment projections, the district has lost over 1,650 students (ADMr¹) in its regular district programs (excluding alternative education placements and charter schools) since 2002–03 and is projected to lose an additional 145 students (ADMr) between 2010–11 and 2014–15. After years of declines, student enrollment is projected to begin stabilizing, with small increases in elementary enrollment as early as 2012-13. High school enrollment is also expected to benefit from the introduction of new student retention programs at that level.

¹ ADMr stands for Average Daily Membership (resident) which represents the annual average of daily student enrollment. ADMr is slightly less than the enrollment figure used for projections, which represents enrollment as of a certain date.

A decline in enrollment reduces the district's funding from the State School Fund since it is allocated on a per pupil basis. Even with teacher reductions to track enrollment decline, the district will lose more funds than it can cut and maintain a stable student/teacher ratio. For example, if the district loses 100 ADMw, it will receive \$611,000 less from the State School Fund, based on the current 2010–11 per pupil estimate.² If that 100 ADMw translates into 85 students and the student/teacher ratio is 29:1, the district would cut 2.9 FTE teachers in order to keep the student/teacher ratio constant which would save approximately \$265,000. *Additional reductions of \$346,000 in services to students would be needed in order to make up the loss of state revenue.*³



CONCLUSION

The last four years have been extremely challenging financially to say the least. The budget reductions of recent years have dwarfed prior reductions that were termed "disastrous." When I began my journey as superintendent thirteen years ago, I could not have foreseen the financial difficulties that our district, state and country would face.

² State per pupil funding is distributed based on ADMw—Average Daily Membership, weighted. Weighting is based on enrollment in special education, English language learner, and other programs.

³ These include classroom support, building support and central support services.

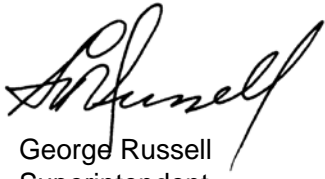
SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

While this is not how I had hoped my final year with the district would culminate, our foresight to spend several months developing a sustainable budget and to plan for future constrained resources will allow this district to continue to be one of the strongest in Oregon.

As a community, we must be ever mindful of the most precious resource entrusted to us – our children. As a district, regardless of the financial challenges, it is our responsibility to ensure that every student is provided with the opportunity to excel, be prepared to succeed in postsecondary education and chosen careers, and to participate actively as citizens. I know the Board, Budget Committee and district staff take this responsibility very seriously and am confident that students will continue to receive the support needed to achieve these goals.

I want to thank district staff, students, parents, the Budget Committee, Board and the community for sharing their time, energy and insightful comments throughout the sustainable budget process. I also want to express my appreciation to the staff involved in the preparation of this budget, with special thanks to the Financial Services staff. It has been an honor to serve this community and Eugene Public Schools' students and staff.

Sincerely,



George Russell
Superintendent
Attachments:

- A. District Missions and Board Goals
- B. Service Level Changes/Budget Reductions—General Fund
- C. Unanticipated Revenue Strategies

ATTACHMENT A: DISTRICT MISSION AND BOARD GOALS

District Mission

- Do what is best for all 4J students
- Continue to learn and grow
- Respect and care about each other

Board of Directors Guiding Beliefs and Values

In order to meet the District Mission Statement above, the Board has adopted the following guiding beliefs and values:

Students

- We believe that all children can learn.
- We believe that our students' education and welfare are our most important commitments.
- We believe that a student's success in school should be independent of factors such as race, ethnicity, gender, socio-economic status, disability, native language, religion, and sexual orientation.
- We believe that public schools should foster development beyond academics such as character, creativity, resourcefulness, citizenship, an understanding of workplace expectations, respect for diverse cultures, and a lifelong love of learning.

Staff

- We value a highly qualified, caring and diverse staff that reflects our student population and believe they are the key to meeting our goals for students.
- We believe in collaborating with staff in deciding what is best for our schools and our students, recognizing that not everyone may agree.
- We believe that it is essential for staff and Board members to hold high expectations of all students, that these expectations are critical to student success, and that we must hold ourselves and each other accountable for the achievement of all students.
- We believe that high quality instruction is integral to student success and best achieved by providing strong instructional leadership, targeted professional development, and system-wide accountability and support for student growth.

Community

- We believe that the Board and staff make a difference in learning for our children by developing relationships and effectively engaging our families, community and local, state and federal governments on social, political and economic challenges and inequities.
- We value public support for our schools and believe that the Board plays a critical role in generating and sustaining community partnerships and ongoing financial and other support.

Leadership

- We believe it is critical for the Board and staff to plan and direct resources consistent with our beliefs and values.
- We value continual learning for all—Board, staff and students—and believe that it is essential to student success in school.

**BOARD OF DIRECTORS
Eugene School District 4J**

- Do what's best for all 4J students
- Continue to learn and grow
- Respect and care about each other

2010-11 BOARD GOALS & ANNUAL AGENDA

Excellence, equity and choice are the core values that have shaped the board's direction and actions over the last ten years. These core values, described in more detail during the Shaping 4J's Future process of 2006-08, continue to drive board goals and the outcomes that the district strives to attain.

In School District 4J, we believe that every student in every school can excel and that it is our responsibility as a board to ensure that all students have that opportunity. While our district has many strengths and successes to build on, we also must improve in a number of areas to make this vision a reality. In our current system, inequalities exist among schools in terms of their ability to address students' educational needs. These inequalities affect student performance and contribute to an achievement gap.

The agenda for the Eugene School District 4J Board of Directors is established in accordance with district policy as a statement of those issues that the board believes are the highest priority for action in the coming year and beyond. It is also a statement of the outcomes and results against which the board will evaluate the district's and the board's success, and reflects the expectations consistent with state and federal requirements. The agenda will be reviewed, and as appropriate, modified at the beginning of each school year. We recognize that implementing the agenda and achieving the board goals will be affected by the availability of district financial and staff resources.

KEY RESULTS are the specific changes in behavior, knowledge, skills, status and level of functioning that will be observable and measurable and should allow us to answer the question: "How will we know we were successful?" Our outcome goals should be attainable within 1 to 4 years, while longer-term goals should be achievable within a 4 to 7 year timeframe.

These outcome goals and key results are about helping us focus our efforts where improvement is most needed. It does not describe everything we are dedicated to doing. Though not all programs and services are specifically addressed in these goals and key results, we are committed to providing a comprehensive education that meets the needs of each student. In order to reach this ultimate goal, we need to set incremental key results and hold ourselves accountable for achieving them.

These Board Goals and Key Results and the subsequent superintendent's outcome goals will allow us to focus our attention on a few key priorities to ensure that we can succeed; that we continue to work within our means; and that we can measure our progress along the way. Upon the board's adoption of these goals and key results, the superintendent will develop district, department, and school-level outcome goals that will help achieve the key results.

Context: These 2010-11 goals are approved in a time of serious financial challenge. The district has over the past two years cut about \$36 million dollars from its operating budget. Without significant changes in the way we conduct business in the coming years, we will be unable to sustain a strong educational system and move ahead aggressively on the achievement of these goals. We remain strongly committed to our guiding values and beliefs, and it is through these goals and key results that we will continue to move forward as we embrace excellence, equity and choice.

I. STUDENT ACHIEVEMENT

Goal: Increase achievement for all students and close the achievement gap.

The board is committed to providing equal opportunities for all students to succeed. Every school must focus on improving teaching and learning to increase achievement for all students. All students should have the support needed to reach their full potential. And, all students should graduate from high school prepared to succeed in postsecondary education and chosen careers, and to participate actively as citizens in a democratic society. Some schools may require additional resources to achieve district and state academic goals and close the achievement gap.

Key Results

1. By 2011-12, the district will implement state-adopted content and performance standards, and outline the knowledge and essential skills that students will demonstrate at the critical transition stages of elementary and middle school, in order to achieve the Oregon diploma.

2. By 2012-13, the district will provide targeted resources for elementary and middle school students who are not on track to demonstrate the knowledge and essential skills needed upon entry to high school, and for high school students needing additional support to meet the new graduation requirements.

3. By 2012-13, the district's overall percentage of 4J students who meet the Oregon Assessment of Knowledge and Skills (OAKS) benchmarks in reading, writing and math will increase by 10% from 2007-08, and the gaps for racial/ethnic subgroups – African American, Hispanic, and Native American – will be cut in half (currently 10-20%).

4. By 2013-14, the overall four-year cohort graduation rate for 4J students will improve by 8% from the 2008-09 graduation rate with the rates for African American, Hispanic, and Native Americans increasing at double the rate to narrow the gaps for racial/ethnic subgroups.

5. By 2012-13, develop and implement a more rigorous performance evaluation system for all employees with the purpose of developing and retaining a highly skilled and high performing workforce.

II. STEWARDSHIP OF DISTRICT RESOURCES

Goal: Provide prudent stewardship of district resources to best support student success, educational equity and choice

The board will direct district resources to support the instructional core and to provide educational equity and choice while maximizing administrative and operational efficiency within a sustainable budget. The district must also respond to declining enrollment, regional enrollment patterns, a student population with more diverse needs, uncertain revenue streams and escalating costs.

Key Results

1. In 2010-11, the district will determine a timeline for a capital bond measure in 2011 or 2012 and will take final actions on the disposition of Civic Stadium through the RFP process.

2. By 2014-15, the district will implement a sustainable budget strategy that maintains reserves at or above board targets, minimizes the use of one-time funds for ongoing expenses, optimizes the use of short-term resources to improve student achievement, and increases operational efficiency while reducing long-term capital needs.

3. By June 2012, the district will implement the Shaping 4J's Future adopted recommendations related to enrollment transfers for middle and high schools and differentiated staffing.

III. STAKEHOLDER ENGAGEMENT

Goal: Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students

In order for the board to provide effective leadership, it must communicate with and establish working relationships with the community, other governmental agencies, staff, families, and students, and engage these stakeholders in supporting our students and schools.

Key Results

1. In 2010-11, the board will work with other local school districts, the Lane County legislative delegation, the Superintendent of Public Instruction, other elected officials, OSBA and other groups to secure adequate and stable state school funding for the 2011-13 biennium and to advocate for legislation in support of increased student achievement and the local control of schools.
2. The board and staff will work with community stakeholders and organizations to increase the opportunities for all 4J students to receive the public education and related services that they need to succeed in school.
3. The board will establish a search committee and conduct a broad and inclusive process that engages representatives from our community, parents, students, staff and other stakeholders to assist and advise the board, and result in selection of a new superintendent for 2011-12 by April 2011.

ATTACHMENT B: PROPOSED SERVICE LEVEL CHANGES/BUDGET REDUCTIONS—GENERAL FUND

| SERVICE ADDITIONS/ENROLLMENT ADJUSTMENTS | | |
|---|-------------------------------------|-------------------|
| Adjustments Related to Enrollment | \$ | FTE |
| Staff reductions related to decline in enrollment (8.5 FTE licensed) | (779,000) | (8.50) |
| Subtotal—Adjustments Related to Enrollment | (779,000) | (8.50) |
| Ongoing Staffing Additions Converted from Discretionary Funding | | |
| Licensed Staffing to support secondary math interventions and elem./middle counseling | 714,000 | 7.80 |
| Classified staffing to support district-wide school programs | 66,000 | 1.35 |
| Subtotal—Staffing Converted from Discretionary Funding | 780,000 | 9.15 |
| BUDGET REDUCTIONS | | |
| Ongoing Strategies | \$ | FTE |
| <u>Licensed Staffing (school based):</u> Increase student to teacher ratio by 3.0 | (5,853,000) | (63.90) |
| <u>Classified Staffing (school based):</u> Reduce building classified staff by 10% Reduce custodial staff by 10% | (792,000) (502,000) | (14.19) (9.00) |
| <u>Administrator staffing (school based):</u> Reduce building principals (.5 FTE North High School, .5 FTE Spencer Butte, .5 FTE Twin Oaks) | (213,000) | (1.50) |
| <u>School Consolidations</u> Eliminate principal positions Eliminate custodial/secretary positions Reduce utility costs | (362,000) (459,000) (120,000) | (2.55) (8.22) |
| <u>Athletics and Extra-curricular Activities</u> Eliminate speech/debate, 9th grade and JV baseball and softball, reduce coaching positions Increase participation fees | (277,000) (162,000) | |

SUPERINTENDENT’S BUDGET MESSAGE - ATTACHMENT B: PROPOSED SERVICE LEVEL CHANGES/BUDGET REDUCTIONS—GENERAL FUND

| BUDGET REDUCTIONS (continued) | | |
|--|---------------------|-----------------|
| Ongoing Strategies | \$ | FTE |
| <i>Central Office and Administration (10% staff reductions and 20% materials/services):</i> | | |
| Community and Intergovernmental Relations - materials and services, classified FTE | (77,000) | (1.00) |
| Computing and Information Services - materials and services, 1.0 professional FTE, 1.0 classified FTE | (231,000) | (1.94) |
| Education Support Services - materials and services, .37 administrator FTE, 2.77 licensed FTE, 5.88 classified FTE | (702,000) | (9.02) |
| Executive administration - materials and services | (24,000) | |
| Facilities Management - materials and services, classified FTE | (622,000) | (5.00) |
| Finance and Support Services - materials/services, .35 administrator/professional FTE, 1.85 classified FTE | (159,000) | (2.20) |
| Human Resources - materials and services, .45 professional FTE, .83 classified FTE | (115,000) | (1.28) |
| Instruction - materials and services, 1.1 administrator/professional FTE, 2.8 FTE licensed, 2.13 classified FTE | (645,000) | (6.03) |
| Transportation -one bus route due to reduced ridership, materials and classified FTE | (88,000) | (0.54) |
| Reduction in materials and services, reallocation of targeted funding to staffing - Schools | (870,000) | |
| <i>Additional Strategies Not Finalized</i> | | |
| Further staffing reductions and/or employee compensation adjustments | (4,500,000) | |
| Subtotal—On-going Reductions | (16,773,000) | (126.37) |
| Short term Reserve Strategies | | |
| | \$ | FTE |
| Draw down reserves to 4% of operating revenues | (1,345,000) | |
| Eliminate transfer to equipment funds for textbooks and equipment needs (third year) | (1,706,000) | |
| Eliminate transfer to fleet and equipment fund for bus purchases (third year) | (158,000) | |
| Eliminate transfer to capital fund (third year) | (520,000) | |
| Use PERS reserve funds to partially offset PERS rate increase of 6.3% | (1,257,000) | |
| Subtotal—Short term Reductions | (4,986,000) | 0.00 |
| TOTAL PROPOSED SERVICE LEVEL CHANGES/BUDGET REDUCTIONS | (21,758,000) | (125.72) |

ATTACHMENT C: UNANTICIPATED REVENUE STRATEGIES

City of Eugene Income Tax

If City of Eugene voters approve the temporary city income tax on May 17, 2011, analysts have projected that the district would receive \$12 million annually. For 2011-12, the district would receive approximately \$6 million in May 2012. In addition to paying for the cost of implementing the tax, funds may only be used for reducing class size and restoration of instructional days. Due to the uncertainty of receipts and the district's projected 2012-13 shortfall, I recommend that funds be used cautiously to first add back some level of targeted staffing to reduce class size and more specifically to increase student achievement which could be in the form of math, language arts or other program staffing; and secondly, to restore instructional furlough days that may result from current discussions with employee groups.

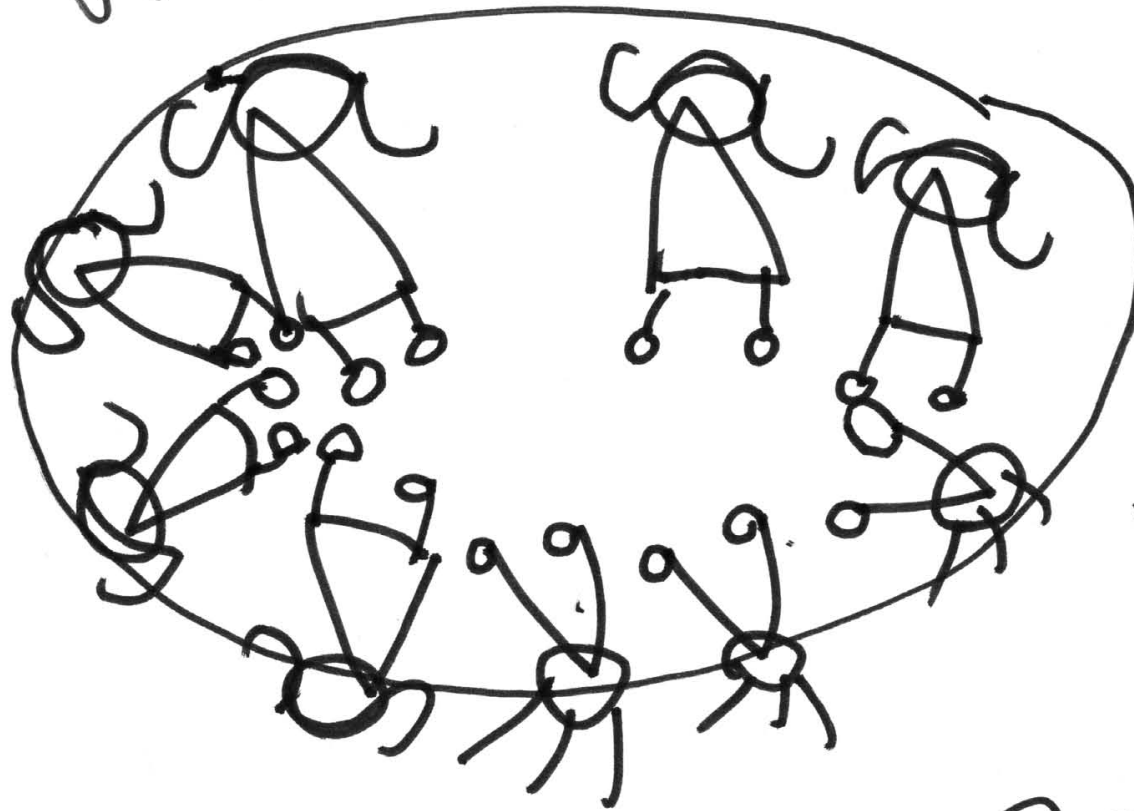
District General Obligation Bonds

If the district's \$70 million general obligation bond is passed, the majority of the funding will be used to provide better instructional facilities. Additionally, the funds would shift approximately \$1 million in building repair costs out of the general fund annually for six years. In keeping with board goals and instructional priorities, I recommend that these funds also be targeted for staffing that will increase student achievement.

(This page intentionally left blank)

here I go on Nat Trip

4 District Overview/
Reader's Guide



DISTRICT OVERVIEW/READER'S GUIDE

TABLE OF CONTENTS

Budget Format and Process 27
The District 31
District Organization 33
Student Enrollment 34
Measures and Levies 35
Financial Management Goals and Policies 37

BUDGET FORMAT AND PROCESS

Welcome!

Bienvenidos! Para asistencia en español por favor llame al número (541) 790-7850.

This section explains how the district's budget is organized and developed. The goal of the budget is to present a meaningful financial plan that can be readily understood by all members of our community and create a sound basis for decision-making.

All budget committee meetings are open to the public. Community members are invited to speak in favor of or opposition to the budget or requested revisions. The budget process and calendar are described below.

BUDGET FORMAT

The budget document is organized into eight major sections:

- Superintendent's Budget Message
- District Overview/Reader's Guide
- Financial Summaries and Performance Indicators
- General Fund
- Other Funds
- Capital Improvement Program
- Program Budget Detail - All Funds
- Appendices

For quick and easy reference, summary information is provided on the first few pages of the budget document. Inside the front cover is a list of budget committee members. This page includes the names and terms of the seven

elected school board members and seven appointed budget committee members. They are jointly responsible for overseeing the development and approval of the district's budget.

The Budget at a Glance describes the highlights of this year's budget and major changes from the previous year. It focuses on the general fund operating budget and the capital budget, where a large portion of the district's resources and requirements are budgeted.

The **Staffing History** summarizes full-time equivalent positions supporting district operations over a four-year period.

A **Table of Contents** for the entire budget document follows. Individual tables of contents are included on the back of each divider page.

The **Superintendent's Budget Message** presents a comprehensive, narrative overview of the budget and explains the major influences affecting the school district's financial condition. It presents the budget in the context of the district's financial forecast. It also identifies changes in the budget for each fund.

The **District Overview/Reader's Guide** includes a description of the district and its programs, a district-wide organizational chart, enrollment history and projections, staffing history, explanation of the impacts of significant state and local measures and levies and the district's guiding financial management goals and policies.

Financial Summaries & Performance Indicators contains summaries for all funds, tax levy computations and key performance indicators, organized by program area.

Budgetary Fund Structure. The **General Fund, Other Funds** and **Capital Improvement Program** sections describe resources and requirements for each of the district's nine funds:

General Fund. The general fund is the district's major operating fund and accounts for most of the district's financial resources. Revenues come from two main sources, state funding and local property taxes. All of the state revenue and most of the local property taxes are included in the State School Fund formula, which determines 88% of general fund operating revenue. Additional income, outside the funding formula, includes a voter-approved local option tax levy, interest earnings, and income from tuition and fees. Resources also include transfers of reserves from other funds.

General fund expenditures represent costs incurred to operate the school system: salary and benefits costs for teachers, administration and support staff; textbooks and supplies; building maintenance and utilities; and other expenses. Expenditures are presented in five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts. Each area is divided into functional categories which contain purpose statements, budget goals, financial highlights functional categories which contain purpose

DISTRICT OVERVIEW/READER'S GUIDE

statements, budget goals, financial highlights and changes, organizational charts and expenditure summaries.

Other Funds include the following:

– **Capital Equipment** This fund was established in 1990 to support the replacement of school buses, vehicles, equipment, and other long-lived assets. Primary sources of funding include transfers from the general fund and state reimbursement of certain qualifying transportation costs.

– **Federal, State and Local Programs** This fund accounts for money received from federal, state, local, and private grants. Services funded with targeted American Recovery and Reinvestment Act funds, that expire September 30, 2011, are accounted for in this fund. It also includes donations from the Eugene Education Fund, a local, non-profit foundation established to support instructional programs. Educational programs benefit from funding received for disadvantaged and disabled students, drug and alcohol prevention, professional development of school staff members, and special projects.

– **Student Body** This fund accounts for the money schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities.

– **Debt Service** This fund accounts for the district's repayment of general obligation bonds and pension obligation bonds. The fund also accounts for the refinancing of outstanding bonded debt. Issuance of construction bonds is accounted for in the capital projects fund, although the repayment of those general

obligation bonds occurs through this fund. Voter approval of general obligation bonds allows the district to finance new capital projects, such as the construction or remodel of schools and facilities.

– **Nutrition Services** This fund accounts for the activities of the district's nutrition services program. Services include lunch programs in all schools, breakfast and snack programs in many schools, and catering services provided upon request. Resources reflect federal subsidies from the U.S. Department of Agriculture, which provides partial reimbursement to the district for each meal served; student sales; the value of federal commodities; a matching grant from the state; and a transfer from the general fund to support operations.

– **Insurance Reserve** This fund accounts for the risk management activities and employee benefits programs provided by the district. It covers insurance premium payments, insurance reserves and efforts to manage the district's exposure to potential loss.

– **District Retirement** This fund accounts for the district's obligations to provide supplemental retirement benefits.

Capital Improvement Program – The Capital Projects Fund accounts for revenue and expenditures for capital improvements. Primary resources include general obligation bonds, transfers from the general fund and the sale of surplus property.

The **Program Budget Detail–All Funds** contains line item information on revenues and expenditures for each fund, presented in the

state accounting format. Information is presented by fund, function (type of activity), and object (service or commodity obtained as a result of the expenditure).

The final section, **Appendices**, provides information on full-time equivalent positions and salary schedules by employee group. It also contains a glossary of terminology and list of acronyms used throughout the document.

BUDGETING AND ACCOUNTING

The budget was developed to reflect Generally Accepted Accounting Principles (GAAP), a uniform minimum standard for financial accounting and reporting. As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. "Available" is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues subject to accrual include property taxes, interest revenue and charges for services. Property taxes are considered to be available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due.

The accrual basis of accounting is used by proprietary fund types; the district uses one such fund—the insurance reserve fund. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

THE BUDGET PROCESS

The budget is a financial plan that estimates the cost to operate district schools and programs for the next fiscal year. The district prepares its annual budget in accordance with provisions of Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation, administration and appraisal of budgets. The law mandates public involvement in budget preparation and public exposure of proposed programs. The law also requires that the budget be balanced, that is, projected resources must equal projected requirements in each fund.

Budget preparation takes several months and involves both building-based and central staff. A flowchart identifying the steps involved in the budget process is provided on the following page. Once a proposed budget is developed, the superintendent presents it and the budget message to the budget committee, which then reviews the proposed budget and receives public comment. The budget committee recommends revisions to the budget if needed and approves a budget for school board adoption.

The budget committee meets in December or January to receive enrollment and financial projections and to give direction to staff on the development of the proposed budget. To address special circumstances, meetings are often held in February and March. The budget committee meeting to review the proposed budget is generally held in early May. Prior to presenting the proposed budget, a notice of the meeting is published twice in the local newspaper, five to 30 days before the meeting date, with notices separated by at least five days.

Once a document is given to the budget committee, citizens may access the information on the district's webpage at www.4J.lane.edu.

HOW THE BUDGET IS ADOPTED

At the budget committee meeting in May, the superintendent presents the budget message, which explains the proposed budget and identifies significant changes in district programs or financial condition. At this meeting or a subsequent meeting, the budget committee receives public comment, makes revisions, and approves the budget. The committee may meet as many times as needed to revise and complete the 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 once in the local newspaper, five to 30 days in advance of the hearing. The notice indicates where the complete budget document is available for inspection.

The school board may make changes in the approved budget before or after it is adopted, but no later than June 30, the last day of the prior fiscal year. There are two limitations which cannot be exceeded without publishing a revised summary of the budget and holding another budget hearing on the revisions: First, taxes needed to balance the budget may not be increased beyond the level approved by the budget committee. Also, expenditures in any one fund may not be increased by more than ten percent. After the budget hearing and consideration of public testimony, the board adopts the budget in the latter part of June.

SUPPLEMENTAL BUDGETS

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

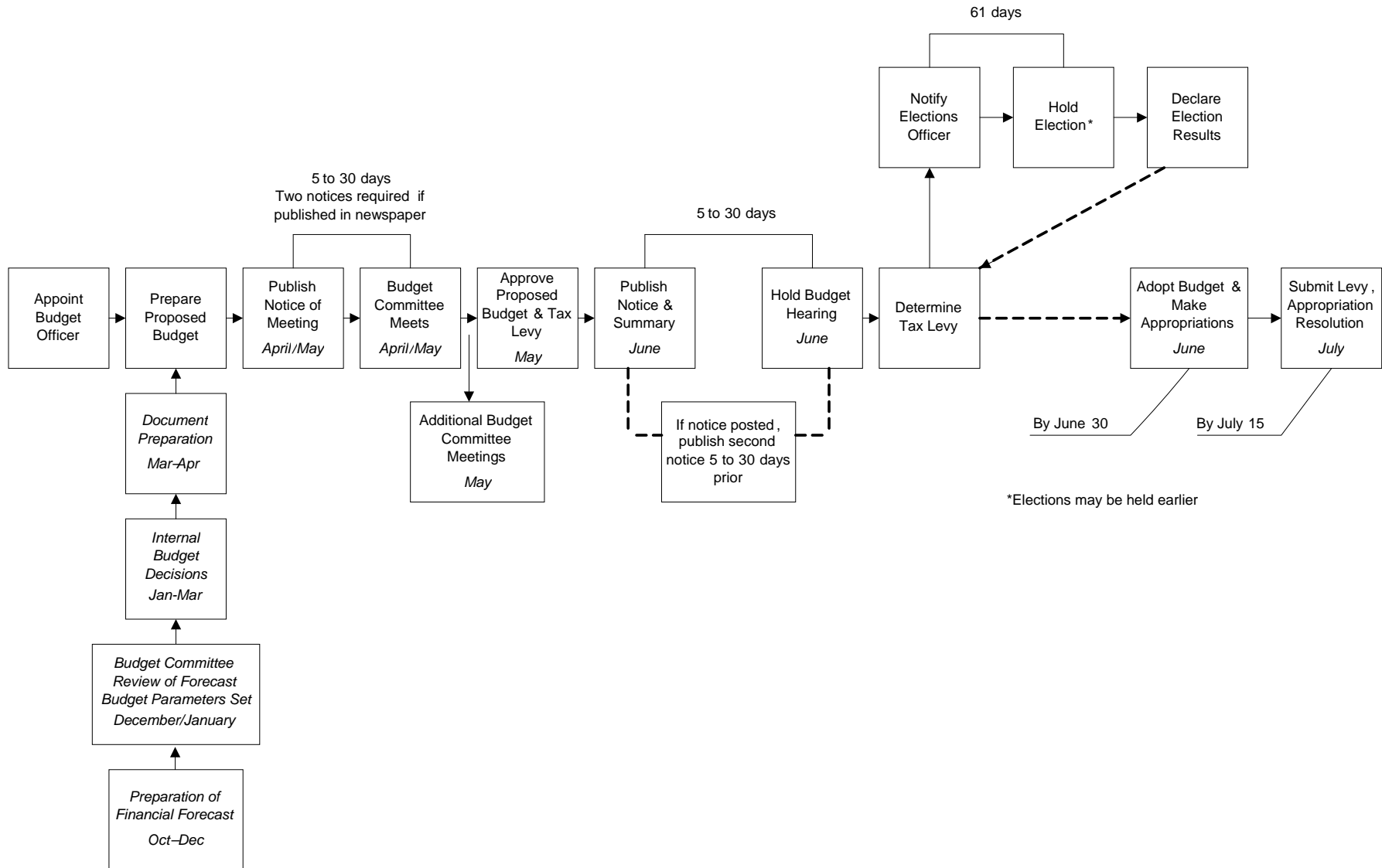
The school board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures exceed this level, the school board must first publish the supplemental budget and hold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

2011–12 BUDGET CALENDAR

- | | |
|-------------------------------|--|
| October 18, November 22, 2010 | Budget committee meetings to elect officers, receive economic and financial updates, and discuss sustainable budget strategies. |
| January 24, 2011 | Budget Committee meeting to review enrollment projections and financial forecast; provide feedback on superintendent's sustainable budget recommendations. |
| May 9 | Budget Committee receives superintendent's budget message and reviews proposed budget. |
| May 23 | Budget committee approves budget and set date for public hearing by the board. |
| June 15 | School Board holds public hearing on approved budget |
| June 22 | School Board adopts budget. |

The Budget Process: Requirements of Oregon Local Budget Law

District 4J activities or dates in italics



*Elections may be held earlier

THE DISTRICT

"Investing in Students, Creating the Future"

District Profile – Lane County School District 4J is committed to helping each student succeed. The district's board of directors and staff strive to ensure that students acquire the knowledge and skills necessary to meet the challenges of life, work and citizenship in the 21st century. The district is governed by these core values:

- Do what's best for students.
- Continue to learn and grow.
- Respect and care about each other.

Students consistently surpass state averages and district schools receive positive ratings based on Oregon's state education standards. Students score well above the national average on the SAT test. The high school dropout rate continues to be lower than the state average. The success of the district's educational program reflects the cooperation and involvement of parents, students, district staff and the community.

The largest school district in Lane County and the sixth largest district in the state, Lane County School District 4J provides diverse educational experiences for approximately 16,500 students from kindergarten through grade 12. The district operates over 40 different schools and programs. Although students are guaranteed a place in their neighborhood school, an open enrollment policy presently allows any student to attend any school in the district as long as space is available. Site

councils made up of parents, teachers, support staff, administrators and students collaborate to chart each school's direction.

Following the closure of four elementary schools in 2011-12, district elementary offerings will include fourteen neighborhood schools, a K-8 school, five alternative programs and three district-sponsored charter schools. Each school reflects the uniqueness of its students, staff, and community. The alternative programs, K-8 school and charter schools reflect particular visions and educational philosophies and have such emphases as language and culture immersion, arts and technology.

The secondary program (grades 6–12) consists of seven neighborhood middle schools, a middle school alternative program, and three language immersion programs. In addition, there are four regional high schools, one alternative high school, an international high school program that offers classes on three high school campuses and is accredited by the International Baccalaureate program, and an environmental science program. One regional high school houses three small schools with distinctive academic offerings.

One elementary alternative program expanded into the middle level beginning with the 6th grade in 2009-10. The K-8 school and two charter schools that serve elementary students also provide middle school education. A third charter school serves students in grades 7–12.

School and business partnerships exchange school facilities and services for career training or other educational benefits and support.

The district is governed by a seven-member, elected board of directors that is responsible for setting policy, approving expenditures and contracts, appointing the superintendent, and hiring, terminating and approving resignations of all certified and administrative staff. The board and seven appointed citizen members make up the budget committee.

Formed in 1854, the district covers about 155 square miles in western Oregon at the southern end of the Willamette Valley. It lies within the Eugene-Springfield metropolitan area and includes the town of Coburg. The district is primarily located in Lane County, with a small portion extending north into Linn County. Most of the assessed value of the City of Eugene lies within district boundaries. The district's official name, Lane County School District No. 4J, indicates that it was the fourth district to form in Lane County; the "J" stands for "joint" district because its area extends across two counties.

Community – With a population of over 150,000, Eugene is the second largest city in Oregon and the seat of Lane County government. The City of Eugene and the City of Springfield form a metropolitan area that serves as the regional center for industry, service and trade, as well as for cultural, academic and recreational activities.

DISTRCT OVERVIEW/READER'S GUIDE

Eugene is the home of the University of Oregon, the state's liberal arts institution. Lane Community College and Northwest Christian University are also located in Eugene.

In the past ten years, the district's and the City of Eugene's populations have grown 8.3% and 13.3%, respectively. Despite this growth, district enrollment in regular programs has dropped by 7.6%, mainly due to demographic changes in the community. With the success of new high school student retention program, enrollment is projected to increase slightly in 2011-12 and remain at that level for several years.

Economy – Over the past few decades, the economy of the Eugene-Springfield metropolitan area has shifted from an earlier reliance on the wood products industry to non-manufacturing industries such as retail trade, services and government and non-lumber manufacturing. Eighty-seven percent of total employment in the metropolitan area is based in three major sectors: services (52%), government (22%) and retail trade and (13%). Government employment is the largest single sector. Manufacturing and construction generate the remaining 13% of jobs.

As of May 2011, seasonally adjusted unemployment for Lane County dropped to 9.2% compared to a revised 9.4% in April. The rate for May 2011 is down 2.0 percentage points from the 11.2% recorded in May 2010. The unadjusted rate for May was 8.8%, and the greatest gains were seen in nonfarm employment.

Personal income data for 2009 was released in late April by the U.S. Department of Commerce,

Bureau of Economic Analysis. Total personal income for Lane County dropped by about \$97.8 million between 2008 and 2009. Similar to national trends, income was based 56 percent on earnings, 22 percent on dividends, and 23 percent on transfer payments such as social security and Medicare. Real per capita personal income dropped for two consecutive years because of the recession. Lane County's per capita personal income ranked 12th in the state, representing 87 percent of statewide personal income and 78 percent of income in the U.S.

Following national trends, the regional economy is slowly improving, but more slowly than initially anticipated. Federal Reserve economists predict unemployment levels to remain higher than expected earlier. The weak housing market and problems in the banking system are blamed for continued troubles, which may continue into next year.

According to the May 2011 State Economic and Revenue Forecast, job growth in Oregon is up, with gains in all sectors. The Oregon housing market is expected to recover slowly, compared to other areas of the economy. Residential building permits are up, unemployment claims are down, and consumer confidence is unchanged. Economists remain cautiously optimistic.

Local Support – As evidenced by local election results reported in the Performance Indicators, the district continues to receive strong support from its local community. Since 1992, district voters have approved five general obligation bond levy and three local option levy elections with substantial margins.

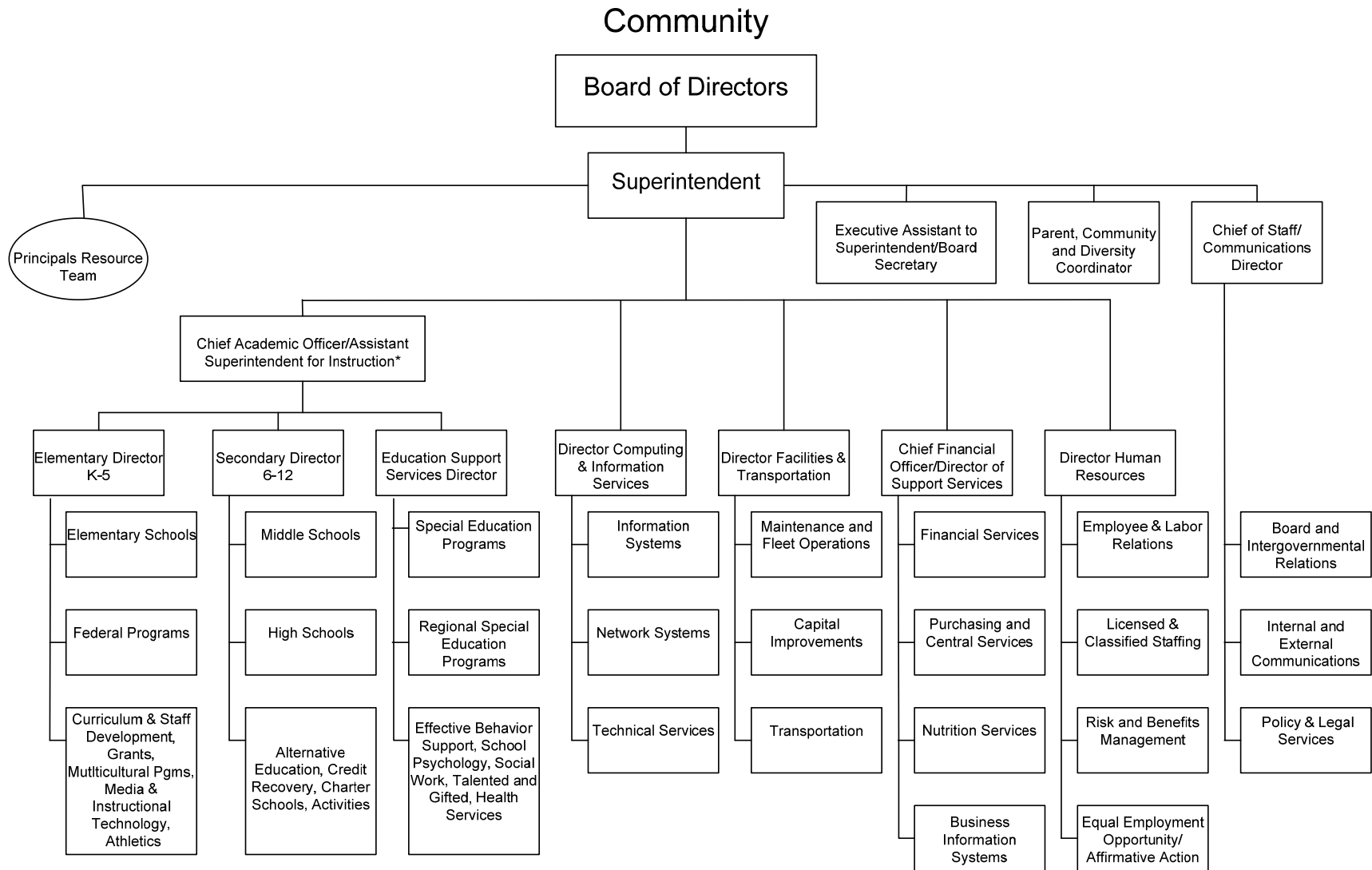
In May 2000, with a 63.7% "yes" vote, voters approved a five-year local option levy to support operations. The levy was renewed for five years in November 2004, with an overwhelming 72% "yes" vote. In November 2008, the five-year levy was renewed again with 63.7% approval. This renewal levy extends through 2014-15.

In May 2011, voters approved a \$70 million general obligation bond with a 63.2% "yes" vote. Proceeds will be spent for capital systems replacements and improvements, additions and remodels to schools, building improvements and repairs paid from the general fund, technology infrastructure upgrades, and instructional systems support. This bond represents the second phase of a 24-year long-term facilities plan adopted by the board in 2002. The first phase was funded with a \$116 million bond which consolidated four elementary schools into two new buildings and replaced two middle schools. It passed with a 67.4% "yes" vote.

In November 2002, City of Eugene voters passed a local option levy to support school-based youth services for four years. The levy provided approximately \$6 million per year for elementary music and physical education; counseling, media specialists and nurses at all levels; and secondary activities and athletics. This levy expired in 2006-07. Also in May 2011, the City of Eugene placed a first-time-ever, temporary local income tax on the ballot to support schools. It was defeated, with 62.0% of voters opposing the measure. Post-election analysis indicated that opposition was related more to the complexity of the tax and concern that a local income tax was not the appropriate way to address school funding issues than a lack of local support for schools.

DISTRICT ORGANIZATION

Lane County School District 4J – Organization Chart
2011-2012 – Eugene, Oregon



* not filled for 2011-12

STUDENT ENROLLMENT

**ENROLLMENT (ADM) HISTORY & PROJECTIONS
2006-07 TO 2011-12**

| FISCAL YEAR^{1,2} | 2006-07 | 2007-08 | 2008-09¹ | 2009-10¹ | 2010-11¹ | 2011-12¹ |
|-------------------------------------|----------------|----------------|----------------------------|----------------------------|----------------------------|----------------------------|
| LEVEL: | | | | | | |
| Elementary (K-5)³ | 7,049 | 7,071 | 7,084 | 7,079 | 6,944 | 6,924 |
| Middle School (6-8) | 4,095 | 4,006 | 4,017 | 3,909 | 3,916 | 3,961 |
| High School (9-12) | 6,144 | 5,944 | 5,734 | 5,743 | 5,689 | 5,648 |
| TOTAL | 17,288 | 17,021 | 16,835 | 16,731 | 16,549 | 16,533 |
| % Change Over Previous Year | -1.57% | -1.54% | -1.09% | -0.62% | -1.09% | -0.10% |

¹ Enrollment figures for 2006-07 through 2008-09 are actual; for 2009-10, are subject to final adjustment by the state; and for 2010-11 and 2011-12 are projected by the district.

² Includes charter school enrollment.

³ Kindergarten enrollment at 0.5 FTE.

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.

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 amount 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 values 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 \$4.75 per \$1,000 of assessed value.

Other provisions limited the use of 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 individuals with high incomes, 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. They were projected to raise \$733 million for the 2009-11 biennium and an average of \$625 million for subsequent biennia. The district's portion of these revenues was estimated to be \$8.5 million in the 2009-11 biennium.

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 (ADMw), 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.

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.

In May 2000, district voters passed a five-year local option tax of \$1.50 per \$1,000 of assessed value to support district operations. The levy was renewed in November 2004 and November 2008. The current levy expires in 2014-15.

In November 2002, City of Eugene voters approved a four-year local option tax to support youth and school-based activities for both Eugene 4J and Bethel School Districts. The levy provided about \$6 million per year and expired in 2006-07.

GENERAL OBLIGATION BONDS

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for 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 qualifying uses of bond proceeds by redefining "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.

District voters approved requests for general obligation bond funding for capital improvements and repairs to district facilities in 1992, 1994, 1998, 2002 and 2011. Detail on these bonds is provided in the Other Funds section of the budget document, under Debt Service Fund.

LOCAL INCOME TAX

The Eugene City Council voted to place a temporary city income tax measure on the May 17, 2011 ballot. It was defeated, with a 62% "no" vote. The tax would have provided revenue for Eugene 4J and Bethel School Districts, specifically to minimize increases in class size and reduce or eliminate instructional furlough days. As noted above, post-election analysis revealed that the measure's defeat reflected concerns about the complexity of the tax and that a local income tax was not the most appropriate way to address statewide school funding issues.

FINANCIAL MANAGEMENT GOALS AND POLICIES

SCHOOL BOARD POLICY, SECTION D: FISCAL MANAGEMENT

DA. FINANCIAL MANAGEMENT GOALS AND POLICIES

School District 4J's Financial Management Goals and Policies provide the framework for financial planning and decision making by the School Board, Budget Committee, and district staff. They are designed to help ensure the financial integrity of the district which, along with prudent management of its financial resources, is necessary if the district is to provide the educational services, support services and facilities that address the needs and desires of our students, their parents, and the community.

The following goals and policies for the school district are intended to guide the district in its financial matters. The goals are broad statements of board philosophy for financial management of the district. The policies provide more specific direction for consistent financial management decisions.

Financial Management Goals

1. The district will establish a financial base sufficient to support high quality and innovative educational programs which meet community needs.

2. The district will follow prudent and professional financial management practices in order to achieve and maintain long-term financial stability.

3. The district will demonstrate to the taxpayers of the district and the financial community that its schools are well managed.

4. The district will provide cost effective services to citizens by cooperating with other educational, government, and non-profit agencies.

5. The district will have an adequate capital improvement program that maintains existing district assets, provides for student and employee safety, maintains a quality instructional environment, and allows for enhancements that are necessary to meet changes in enrollment.

6. The district will continually review and improve its formal budget document and other financial information so that it clearly and openly communicates its resources, expenditures, and financial position.

7. The district will communicate, as permitted by law, with its employees and the community so that they understand the district's program requirements and financial status.

DI. FINANCIAL MANAGEMENT POLICIES

Resource Planning and Allocation Policies

1. The district estimates revenues, operating and capital expenditures, and debt service each year for the following five years. Annually, the superintendent will propose a financial forecast that is reviewed and potentially modified by the budget committee

or board. This forecast serves as the basis for budget instructions to the superintendent for the following year and for other financial planning activities.

2. The superintendent's proposed annual budget will reflect the official five-year forecast approved by the board, incorporate operating and capital budgets, and respond to current district goals and policies and other long-range plans and needs of the district.

3. The operating and capital budgets will be proposed by the superintendent and approved by the budget committee consistent with the following criteria:

- a) The physical safety of students and employees;
- b) Instructional services that meet the needs of all students;
- c) Support services to efficiently manage the human, financial, capital, facility and information resources of the district;
- d) Development of new capital assets to meet enrollment changes or otherwise improve the safety, efficiency or quality of district instructional services.

It is the responsibility of the superintendent, budget committee and board to balance these criteria during the development, review, and adoption of the annual budget.

DISTRICT OVERVIEW/READER'S GUIDE

4. The district's education program must be responsive to the changing needs of the community and its students. To respond to these changes, a portion of the operating budget may be reserved each year for research and development purposes.

5. The district will gradually fund reserve and replacement accounts for its future liabilities, claims and fixed assets. Each reserve account will include explicit standards for setting the amount of the reserve.

Accounting and Financial Practices Policies

1. The district will maintain an accounting and financial reporting system that conforms to both Generally Accepted Accounting Principles (GAAP) adopted by the Government Accounting and Standards Board (GASB) and Oregon local budget law, and will issue a Comprehensive Annual Financial Report (CAFR).

2. The board will establish funds as needed to support effective and efficient service delivery. The budget committee and the board will review each fund annually as the budget is prepared and reviewed. If certain funds are not found to enhance the district's services or financial goals, they will be restructured or eliminated.

3. Each fund will maintain an appropriate contingency account to meet unanticipated requirements that may occur during the budget year. Cash reserves and fund balances will be consistent with generally accepted accounting practices and local budget law. The targeted contingency for the general fund is two percent of the operating

budget. The district will review other funds for contingency and cash reserve requirements to ensure that each fund has sufficient reserves and a positive balance at year end, as required by local budget law.

4. The district will maintain an ending fund balance in the general fund, in order to provide stable services and employment to offset cyclical variations in revenues and expenditures.

The targeted floor for the ending fund balance will be at five percent of annual operating revenues. The annual financial forecast will project operating revenues and ending fund balance for the next five years. The board will allocate an appropriate portion of the projected ending fund balance to the unappropriated ending fund balance (UEFB) in the annual budget, taking into consideration revenue and expenditure volatility and other district needs. The UEFB may not be spent or appropriated during the fiscal year in which it is budgeted.

Once the targeted five percent for the ending fund balance has been achieved, the superintendent will advise the board if at any time the ending fund balance falls below or is projected to fall below that amount. The superintendent will update the board on the financial condition of the district and present financial options for board consideration.

5. If district revenues are less than anticipated, operating, capital and ending fund balance allocations will be reviewed by the board for possible reductions. The board may decide to use a portion of the projected ending

fund balance to stabilize services. When such a determination is made, the board will adopt a plan to rebuild reserves to the five percent targeted level within five years.

6. Excess one-time funds may be available for capital, equipment, library books, automation or other one-time projects that improve the district's productivity and efficiency, but only if the ending fund balance is sufficient.

7. Each fund will maintain adequate cash reserves in order to meet operating cash flow needs or borrow internally from another fund, or as a last resort, borrow externally to provide for cash requirements.

8. When feasible, and where legally permissible, the district may evaluate support services to determine if creating a user-fee, internal service fund, or enterprise will increase efficiency of service delivery or recover the cost of providing the service from the users.

9. The district may recover the indirect costs associated with the operation of programs from such non-general fund sources as federal and state grants, intergovernmental services agreements, and other operating internal service or enterprise funds.

Revenue Policies

1. The district will strive to establish a stable revenue base for the operating budget for program needs through cooperation with its associations, legislators, and other districts. The district will make capital funding requests periodically to assure adequate safety and preservation of school buildings, district equipment, and other capital assets.

2. The district may charge the service fees intended to recover the partial or full cost of non-district sponsored use of its facilities, services or equipment, if permitted by law. In approving new uses of district services or facilities, the criteria for setting fees will include:

- a) The cost of the use to the district;
- b) The ability of the user to pay for the service or activity;
- c) The degree to which the activity supports or detracts from the educational mission of the district;
- d) Whether the use is by a private organization or individual or by another public entity; and
- e) The comparable fees charged by other public or private organizations.

Periodically the administration will review and adjust service fees to ensure that rates are equitable and recover the cost of operation. The district reserves the right to deny any use of its facilities or services to prevent possible conflicts with its educational purpose.

Capital Improvements Policies

1. Facilities are essential to the support of the district's instructional programs. The annual operating and capital budget will reflect the need to maintain and repair facilities to preserve the public's investment in district facilities and to minimize future costs of major renovation and/or replacement.

2. Construction, acquisition, or improvements of capital assets may be financed with resources outside of the district's normal operating and maintenance budget (e.g., bond issues or other methods of financing).

3. The district will maintain a current inventory of its capital assets, their condition, and replacement and maintenance costs.

4. The district will operate an ongoing preventive maintenance program to inspect facilities, inventory needs, and perform required repairs and maintenance.

5. The district will plan for capital improvements over a multi-year period. The capital improvements program (CIP) will reflect long-range plans and policies, adopted land-use requirements, and growth projections. The staff and public will be involved in developing the capital improvements plan. The plan document will include estimates of known major capital needs extending beyond five years.

6. CIP will estimate the changes in operating costs resulting from the improvements in facilities.

Intergovernmental Revenue Policies

1. The district will use non-recurring grant revenue for one-time services such as capital projects, equipment requirements, services that can be terminated without significant disruption to students and the community, and the development of innovative programs which the district is considering for future adoption. If grant resources do not provide predictable operating income for district programs, a plan will be available for replacement of the income from another source or phase out of the program. This plan will be a part of the district's financial forecast.

Debt and Investment Management Policies

1. The district will seek to maintain an Aa Moody's bond rating or equivalent to preserve its access to credit and to minimize the cost of borrowing.

2. The district will use general obligation bonds or other financing instruments permitted by law to finance essential fixed assets, equipment and capital improvements to support its instructional mission.

3. The district will periodically review debt capacity as part of long range capital planning to ensure that debt levels are prudent and affordable. Retirement of bonded debt shall not exceed the useful life of the capital improvements that have been financed.

4. The district will comply with debt issuance laws and regulations established by federal and state government and with board policies.

5. The district will follow state law and local investment guidelines and abide by the following prioritized criteria when making investments:

- a)** Preserve capital through prudent financial investments;
- b)** Maintain sufficient liquidity so that funds are available when needed; and
- c)** Achieve the best available rate of return on investments.

Organizational Policies

1. The superintendent will review the district's organizational structure and operating programs periodically to assure that it is responsive to current needs and avoids service duplication or inefficiencies.

2. The district will maintain a plan for balancing the cost of services with available revenues in order to minimize uncertainty about employment and services. The plan will be consistent with the adopted forecast.

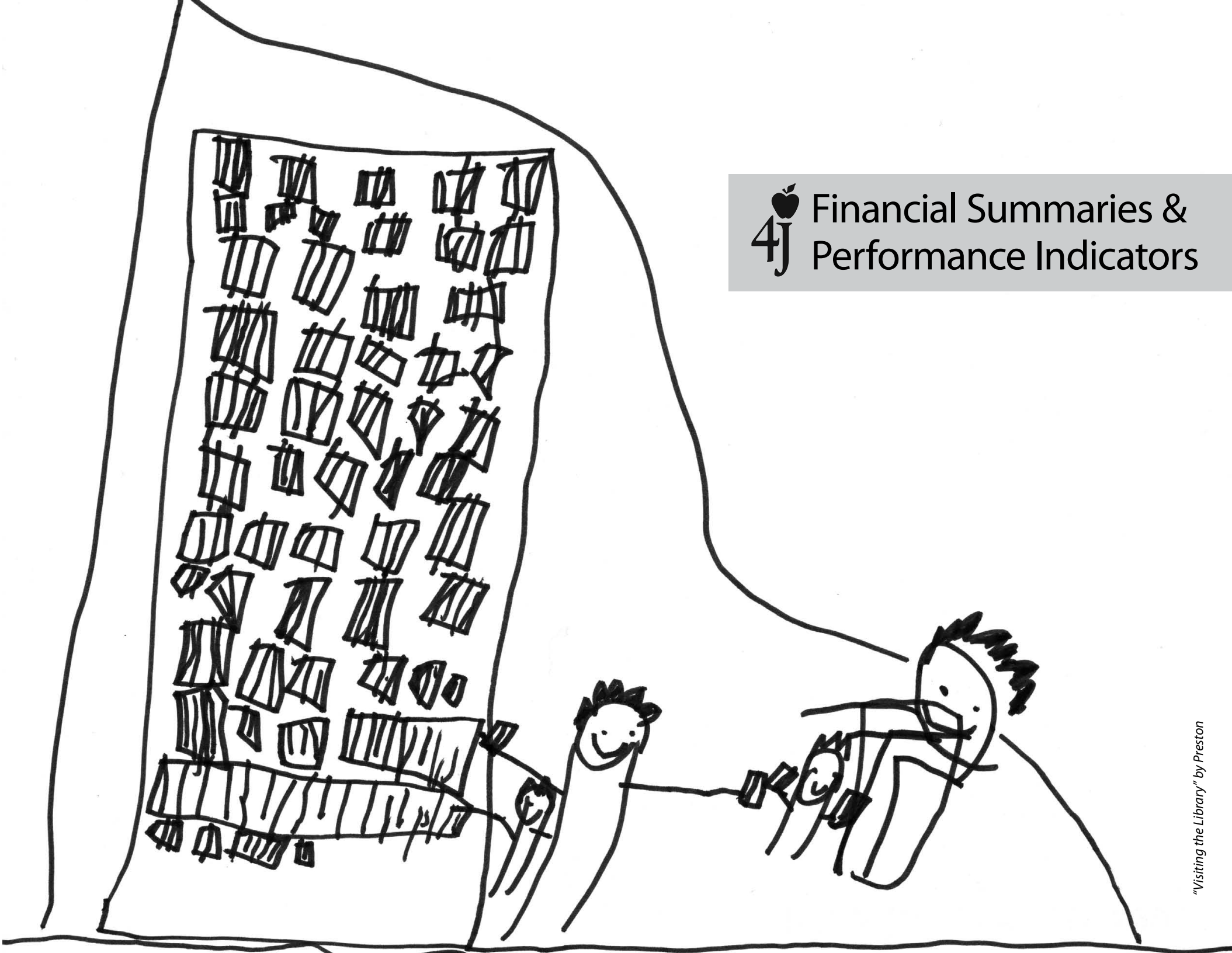
3. The compensation of employees will be competitive with that of comparable public and private sector employers in the relevant recruiting or market area. The criteria for reviewing employee wages and benefits will also include internal comparability for similar jobs, ability to pay and relevant federal or state requirements.

4. The district will, within available resources, maintain the productivity of staff through a supportive working environment which includes appropriate equipment, supplies, materials, and professional staff development.

5. The district will routinely evaluate its support services and determine whether the services are being provided at a competitive market cost. The district will develop corrective plans for any services that are not efficient or effective.

6. The district will use intergovernmental service contracts to minimize the duplication of services and to ensure the most effective and efficient delivery of services to the taxpayers.

4J  Financial Summaries & Performance Indicators



FINANCIAL SUMMARIES AND PERFORMANCE INDICATORS

TABLE OF CONTENTS

Budget Summary— All Funds43
Budget Summary Requirements By Program Area and By Function — All Funds44
Budget Summary — Four Years — All Funds45
Projected Ending Fund Balances — All Funds46
Financial Summary — Tax Levy Computation47
Tax Rate Comparison—All Funds48
Performance Indicators48

BUDGET SUMMARY— ALL FUNDS

STATEMENT OF RESOURCES—ALL FUNDS (in thousands)
For Fiscal Year Beginning July 1, 2011

RESOURCES

| FUND | CURRENT TAXES | INTERFUND PAYMENTS | OTHER LOCAL | COUNTY | STATE | FEDERAL | BOND PROCEEDS | FUND TRANSFERS | BEGINNING FD BALANCE | TOTAL |
|-----------------------------|---------------|--------------------|---------------|------------|---------------|---------------|---------------|----------------|----------------------|----------------|
| General | 62,973 | | 5,611 | 168 | 64,387 | 1,365 | | 1,376 | 6,382 | 142,262 |
| Capital Equipment | | | 20 | | 406 | | | | 6,367 | 6,793 |
| Federal, State & Local Pgms | | | 4,087 | | 1,681 | 10,438 | | | | 16,206 |
| Student Body | | | 5,900 | | | | | | 3,900 | 9,800 |
| Debt Service | 14,586 | | 4,220 | | | 900 | | | 10,346 | 30,052 |
| Capital Projects | | | 620 | | | | 35,000 | | 7,545 | 43,165 |
| Nutrition Services | | | 1,484 | | 54 | 3,307 | | 350 | 75 | 5,270 |
| Insurance Reserve | | 38,400 | 24 | | | | | 599 | 8,146 | 47,169 |
| District Retirement | | 2,750 | | | | | | | 5,400 | 8,150 |
| TOTAL - All Funds | 77,559 | 41,150 | 21,966 | 168 | 66,528 | 16,010 | 35,000 | 2,325 | 48,161 | 308,867 |

STATEMENT OF REQUIREMENTS—ALL FUNDS (in thousands)
For Fiscal Year Beginning July 1, 2011

REQUIREMENTS—BY OBJECT

| FUND | SALARIES | EMPLOYEE BENEFITS | SERVICES/ SUPPLIES | EQUIPMT/ CAPITAL | OTHER | TRANSFERS | CONTING | UEFB | TOTAL |
|-----------------------------|---------------|-------------------|--------------------|------------------|---------------|--------------|--------------|---------------|----------------|
| General | 69,690 | 46,521 | 16,571 | 55 | 798 | 920 | 4,389 | 3,318 | 142,262 |
| Capital Equipment | | | 2,755 | 1,544 | 939 | 1 | 1,554 | | 6,793 |
| Federal, State & Local Pgms | 7,118 | 4,750 | 3,770 | 60 | 508 | | | | 16,206 |
| Student Body | | | 5,535 | 180 | 1,375 | | 500 | 2,210 | 9,800 |
| Debt Service | | | | | 21,203 | | | 8,849 | 30,052 |
| Capital Projects | 1,299 | 857 | 1,085 | 10,434 | | 1 | | 29,489 | 43,165 |
| Nutrition Services | 1,439 | 1,199 | 2,425 | | | | 132 | 75 | 5,270 |
| Insurance Reserve | 379 | 39,504 | 1,029 | 10 | 152 | 147 | 745 | 5,203 | 47,169 |
| District Retirement | 858 | 2,506 | | | | 1,256 | 1,000 | 2,530 | 8,150 |
| TOTAL - All Funds | 80,783 | 95,337 | 33,170 | 12,283 | 24,975 | 2,325 | 8,320 | 51,674 | 308,867 |

FINANCIAL SUMMARIES

BUDGET SUMMARY REQUIREMENTS BY PROGRAM AREA AND BY FUNCTION — ALL FUNDS

STATEMENT OF REQUIREMENTS—ALL FUNDS (in thousands)

For Fiscal Year Beginning July 1, 2011

REQUIREMENTS—BY PROGRAM AREA ¹

| FUND | DIRECT CLASS SVC | CLASSRM SUPPORT | BUILDING SUPPORT | CENTRAL SUPPORT | OTHER ACCOUNTS | CONTING | UNAPPROP BALANCE | TOTAL |
|-----------------------------|---------------------|--------------------|---------------------|--------------------|-------------------|--------------|---------------------|----------------|
| General | 77,965 | 27,360 | 21,698 | 6,611 | 921 | 4,389 | 3,318 | 142,262 |
| Capital Equipment | 1,641 | 1,050 | 1,608 | | 940 | 1,554 | | 6,793 |
| Federal, State & Local Pgms | 10,245 | 4,936 | 205 | 820 | | | | 16,206 |
| Student Body | | 7,090 | | | | 500 | 2,210 | 9,800 |
| Debt Service | | | | | 21,203 | | 8,849 | 30,052 |
| Capital Projects | 1 | | 13,364 | 310 | 1 | | 29,489 | 43,165 |
| Nutrition Services | | | 4,998 | 65 | | 132 | 75 | 5,270 |
| Insurance Reserve | 1 | | 125 | 40,948 | 147 | 745 | 5,203 | 47,169 |
| District Retirement | | | | 3,364 | 1,256 | 1,000 | 2,530 | 8,150 |
| TOTAL - All Funds | 89,853 | 40,436 | 41,998 | 52,118 | 24,468 | 8,320 | 51,674 | 308,867 |

REQUIREMENTS—BY FUNCTION ¹

| FUND | INSTRUCTION | SUPPORT SERVICES | ENTERPRISE & COM SVC | FACIL ACQ & CONSTR | FUND TRANSFERS | OTHER USES | CONTING | UNAPPROP BALANCE | TOTAL |
|-----------------------------|---------------|---------------------|-------------------------|-----------------------|-------------------|---------------|--------------|---------------------|----------------|
| General | 80,310 | 53,131 | 192 | 1 | 920 | 1 | 4,389 | 3,318 | 142,262 |
| Capital Equipment | 1,641 | 2,657 | 1 | | 1 | 939 | 1,554 | | 6,793 |
| Federal, State & Local Pgms | 10,245 | 5,411 | 487 | 63 | | | | | 16,206 |
| Student Body | 7,090 | | | | | | 500 | 2,210 | 9,800 |
| Debt Service | | | | | | 21,203 | | 8,849 | 30,052 |
| Capital Projects | 1 | 2,208 | 1 | 11,465 | 1 | | | 29,489 | 43,165 |
| Nutrition Services | | 65 | 4,998 | | | | 132 | 75 | 5,270 |
| Insurance Reserve | 1 | 41,071 | 1 | 1 | 147 | | 745 | 5,203 | 47,169 |
| District Retirement | | 3,364 | | | 1,256 | | 1,000 | 2,530 | 8,150 |
| TOTAL - All Funds | 99,288 | 107,907 | 5,680 | 11,530 | 2,325 | 22,143 | 8,320 | 51,674 | 308,867 |

¹ Several functions show a \$1,000 minimum budget to allow for additions by supplemental budget, if needed, in accordance with Oregon local budget law.

BUDGET SUMMARY — FOUR YEARS — ALL FUNDS

FOUR FISCAL YEARS—ALL FUNDS TOTALS (in thousands)

RESOURCES

| ALL FUNDS TOTAL | CURRENT TAXES | INTERFUND PAYMENTS | OTHER LOCAL | COUNTY | STATE | FEDERAL | BOND PROCEEDS | FUND TRANSFERS | BEGINNING FD BALANCE | TOTAL |
|------------------|---------------|--------------------|-------------|--------|--------|---------|---------------|----------------|----------------------|---------|
| Actual 2008–2009 | 78,240 | 32,067 | 23,627 | 244 | 74,457 | 20,608 | 51,247 | 3,818 | 79,143 | 363,451 |
| Actual 2009–2010 | 82,540 | 33,435 | 21,802 | 213 | 63,581 | 24,213 | | 2,629 | 70,355 | 298,768 |
| Budget 2010–2011 | 79,014 | 41,832 | 21,818 | 130 | 62,862 | 21,297 | | 2,225 | 63,692 | 292,870 |
| Budget 2011–2012 | 77,559 | 41,150 | 21,966 | 168 | 66,528 | 16,010 | 35,000 | 2,325 | 48,161 | 308,867 |

REQUIREMENTS

| ALL FUNDS TOTAL | INSTRUCTION | SUPPORT SERVICES | ENTERPRISE & COMMUN SERVICES | FACILITIES ACQUISITION & CONSTR | FUND TRANSFERS | OTHER USES | CONTINGENCY | UNAPPROP BALANCE | TOTAL |
|------------------|-------------|------------------|------------------------------|---------------------------------|----------------|------------|-------------|------------------|---------|
| Actual 2008–2009 | 107,433 | 98,713 | 6,267 | 8,023 | 3,818 | 68,842 | | 70,355 | 363,451 |
| Actual 2009–2010 | 105,866 | 97,899 | 5,747 | 4,463 | 2,629 | 19,198 | | 62,967 | 298,769 |
| Budget 2010–2011 | 108,163 | 110,146 | 6,240 | 6,164 | 2,225 | 20,119 | 10,568 | 29,245 | 292,870 |
| Budget 2011–2012 | 99,288 | 107,907 | 5,680 | 11,530 | 2,325 | 22,143 | 8,320 | 51,674 | 308,867 |

PROJECTED ENDING FUND BALANCES — ALL FUNDS

ENDING FUND BALANCES—ALL FUNDS
2011-12

| FUND | BEGINNING FUND BALANCE | PLUS REVENUES | LESS EXPENDITURES | PLUS UNDERSPENDING | ENDING FUND BALANCE |
|----------------------------------|---------------------------|--------------------|----------------------|-----------------------|------------------------|
| GENERAL ¹ | 6,382,000 | 135,880,000 | 138,943,889 | 2,108,828 | 5,426,939 |
| CAPITAL EQUIPMENT ² | 6,367,000 | 426,000 | 6,793,000 | 3,644,640 | 3,644,640 |
| FED, STATE & LOCAL PROGRAMS | - | 16,205,910 | 16,205,910 | - | - |
| STUDENT BODY ³ | 3,900,000 | 5,900,000 | 7,590,000 | 538,175 | 2,748,175 |
| DEBT SERVICE ⁴ | 10,345,839 | 19,705,778 | 21,203,063 | - | 8,848,554 |
| CAPITAL PROJECTS ⁵ | 7,545,000 | 35,620,000 | 13,675,846 | 683,742 | 30,172,896 |
| NUTRITION SERVICES | 74,584 | 5,195,067 | 5,195,067 | - | 74,584 |
| INSURANCE RESERVE ⁶ | 8,146,000 | 39,023,000 | 41,965,766 | 1,723,913 | 6,927,147 |
| DISTRICT RETIREMENT ⁷ | 5,400,000 | 2,750,000 | 5,619,600 | 2,251,227 | 4,781,627 |
| TOTAL—ALL FUNDS | 48,160,423 | 260,705,755 | 257,192,141 | 10,950,525 | 62,624,562 |

Ending fund balance is defined as the difference between a fund's resources and requirements at year-end. In the general fund, balances are maintained to provide stable services and employment to offset cyclical variations in revenue and expenditures.

Fund balance projections indicate the estimated financial condition of the district at year end. School board policy sets the targeted minimum fund balance for the general fund at 5% of operating revenues.

The 2011-12 budgeted ending fund balance represents 4.0% of operating revenues. Operating revenues reflect total revenues less transfers from other funds of \$1,376,000.

The balance in the debt service fund represents funds available for the July and August debt service payments.

Each year the board allocates a portion of the projected ending fund balance to the unappropriated ending fund balance (UEFB) in the annual budget. The UEFB may not be spent or appropriated during the fiscal year in which it is budgeted.

¹ Underspending is projected to be 66% of the budgeted operating contingency plus 0.25% underspending in all other accounts. Transfers to other funds, including capital, equipment and nutrition service, are excluded. The \$900,000 special education contingency and \$800,000 in appropriations resulting from approval of the general obligation bond are also included.

² Underspending is projected to be 66% of budgeted contingency plus 50% of all other accounts.

³ Underspending is projected to be 97% of the budgeted contingency plus 0.75% of all other accounts.

⁴ Ending Fund Balance is available for debt service payments due in early 2010-11.

⁵ Underspending is expected to be 5% of budgeted expenditures.

⁶ Underspending is projected to be 66% of the budgeted contingency plus 3% of all other accounts. Transfers are excluded from underspending calculations.

⁷ Underspending is projected to be 97% of the budgeted contingency, 100% of the PERS Reserve transfer, and 0.75% of all other accounts.

FINANCIAL SUMMARY — TAX LEVY COMPUTATION

| | 2010-11 Budget | | | | 2011-12 Budget | | | |
|---|-----------------------------------|--------------------------------------|-----------------------|------------------------------|-----------------------------------|--------------------------------------|-----------------------|------------------------------|
| | General Fund | | Debt Service Fund | All Funds Total ¹ | General Fund | | Debt Service Fund | All Funds Total ¹ |
| | Permanent (Inside M. 5 Limits) | Local Option (Inside M. 5 Limits) | (Outside M. 5 Limits) | | Permanent (Inside M. 5 Limits) | Local Option (Inside M. 5 Limits) | (Outside M. 5 Limits) | |
| Total Requirements | 149,301,760 | | 26,309,516 | 175,611,276 | 142,262,000 | | 26,391,778 | 168,653,778 |
| Total Resources | (96,600,760) | | (11,735,000) | (108,335,760) | (89,647,000) | | (11,794,000) | (101,441,000) |
| Revenue Required to Bal. | 52,701,000 | 11,801,000 | 14,574,516 | 79,076,516 | 52,615,000 | 10,415,000 | 14,597,778 | 77,627,778 |
| Loss Due to Constitutional Limit (Compression) | 550,000 | 5,173,000 | | 5,723,000 | 725,000 | 7,000,000 | | 7,725,000 |
| Uncollected Tax | 3,304,313 | 739,914 | 913,811 | 4,958,038 | 3,808,592 | 753,901 | 1,056,676 | 5,619,168 |
| Estimated Tax Imposed | 56,555,313 | 17,713,914 | 15,488,327 | 89,757,554 | 57,148,592 | 18,168,901 | 15,654,454 | 90,971,946 |
| Total Certified Levy | 56,555,313 | 17,713,914 | 15,488,327 | 89,757,554 | 57,148,592 | 18,168,901 | 15,654,454 | 90,971,946 |
| | 2010-11 Actual | | | | 2011-12 Projected | | | |
| Tax Rate | \$4.7485 | \$1.5000 | \$1.3024 | \$7.5509 | \$4.7485 | \$1.5000 | \$1.3008 | \$7.5493 |
| Assessed Value | | | | \$11,798,847,376 | | | | \$12,034,824,324 |

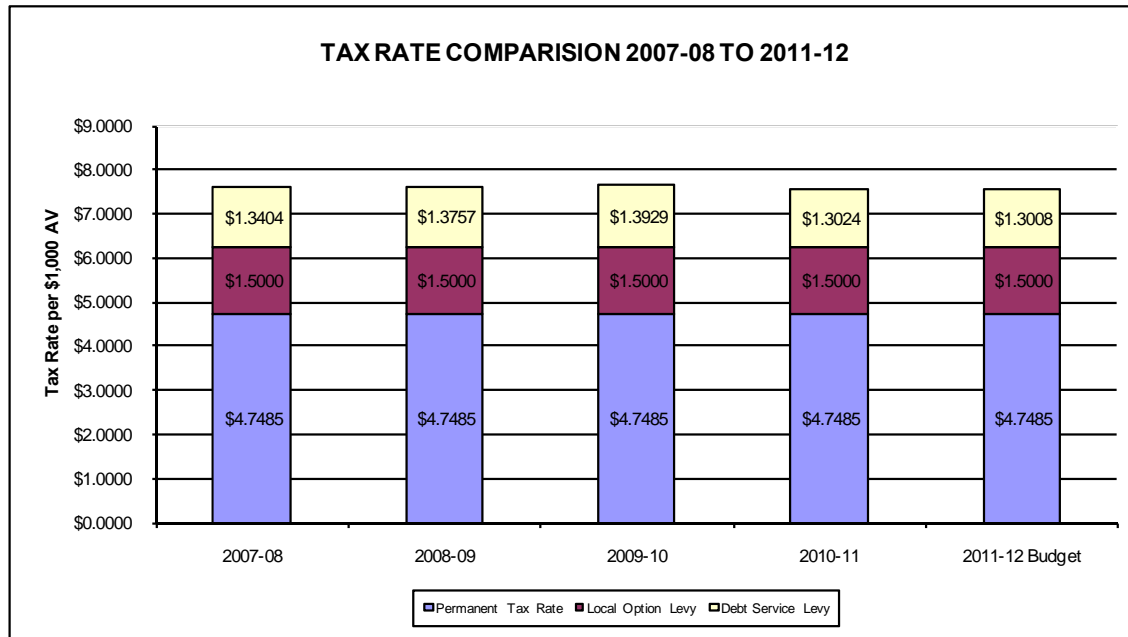
¹Requirements and Resources totals for all funds may be found on page 41.

TAX RATE COMPARISON—ALL FUNDS

| | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 Budget |
|---------------------------------------|------------------|-----------------------|------------------|-----------------------|------------------|
| Permanent Tax Rate Operating Levy | \$4.7485 | \$4.7485 | \$4.7485 | \$4.7485 | \$4.7485 |
| Local Option Levy | \$1.5000 | \$1.5000 | \$1.5000 | \$1.5000 | \$1.5000 |
| Debt Service Levy | \$1.3404 | \$1.3757 ¹ | \$1.3929 | \$1.3024 ² | \$1.3008 |
| Assessed Value Lane and Linn Counties | \$10,718,795,953 | \$11,193,424,874 | \$11,674,870,928 | \$11,798,847,376 | \$12,034,824,324 |

¹ Reflects impact of September 2008 advance refunding bonds which refunded portions of 1999 and 2002 general obligation bonds.

² Includes the final payoff of general obligation bonds issued in 1999 and 2000.



PERFORMANCE INDICATORS

District Mission: Do what's best for students. Continue to learn and grow. Respect and care about each other.

Board Goals for 2011–12

- Increase achievement for all students and close the achievement gap.
- Provide prudent stewardship of district resources to best support student success, educational equality and choice.
- Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.

INTRODUCTION

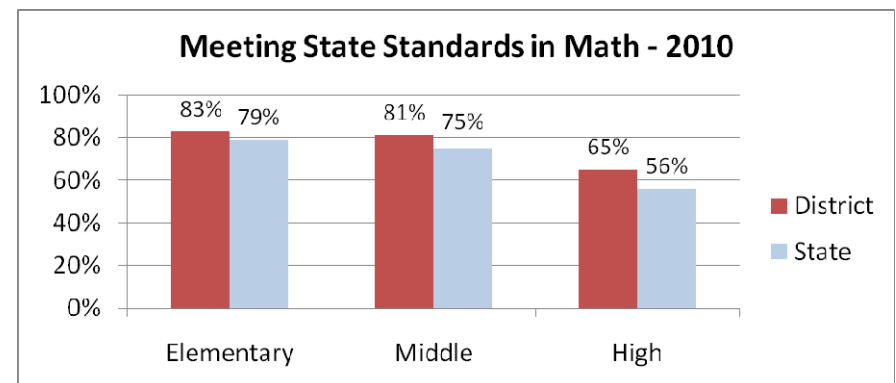
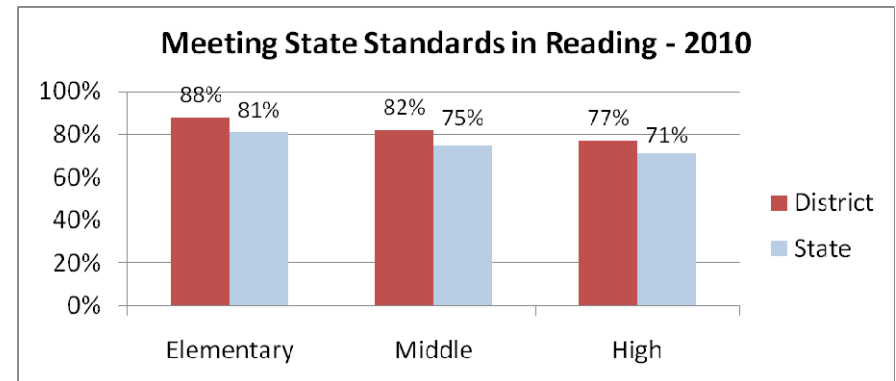
Eugene School District 4J strives for excellence in all areas of its operations, driven by its mission to do what's best for students. In this section are key indicators of how well the district is carrying out this mission. These indicators provide some specific measures of student success, as well as of the efficiency and effectiveness of operations. The indicators are organized in three areas: 1) Direct Classroom and Classroom Support Services; 2) Building Support Services; and 3) Central Support Services.

DIRECT CLASSROOM/CLASSROOM SUPPORT SERVICES

Student Achievement

The district has a strong record of fostering student achievement. Results of the 2010 Oregon Assessment of Knowledge & Skills (OAKS) were consistently better than the statewide averages in Reading and Math, as shown in the charts on this page.

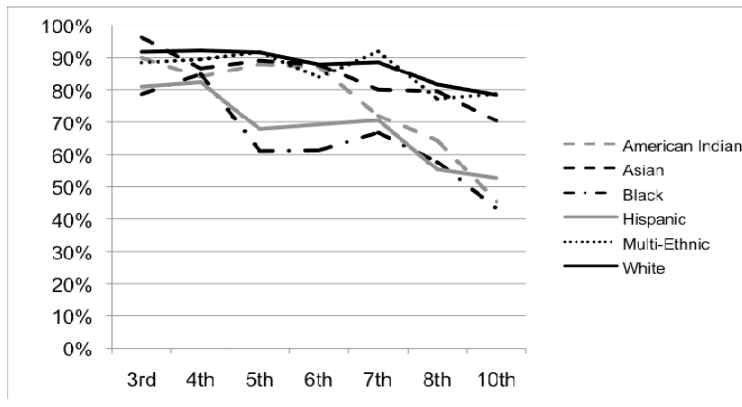
While these overall results are impressive, there is an achievement gap present when the data are broken down by ethnicity, poverty and disability. As seen in the line charts on the following page, American Indian, Black, and Hispanic/Latino students scored lower than their Asian and White peers on OAKS Reading and Math, particularly as students move from the elementary to secondary levels.



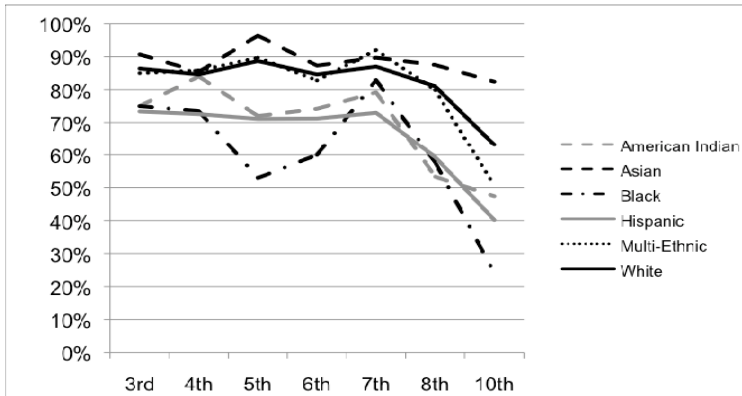
PERFORMANCE INDICATORS

Progress on the Achievement Gap

Over the past several years, closing the achievement gap has been a primary goal of the School Board. The District has allocated additional funds to achieve this goal and continues to maintain this focus. For 2009-10, there were some promising trends in our data for Hispanic/Latino students; however, the gaps between American Indian, Black, and Hispanic/Latino students are more pronounced in most areas at the secondary level. The tables to the right show elementary, middle, and high school Reading and Math scores on the Oregon Assessment of Knowledge & Skills for the last three years.



OAKS Reading by Race/Ethnicity and Grade, 2010



OAKS Math by Race/Ethnicity and Grade, 2010

Reading Achievement by Race/Ethnicity – Elem. (Grades 3-5)

| | Am.Indian | Asian | Black | Hispanic/Latino | White |
|---------|-----------|-------|-------|-----------------|-------|
| 2007-08 | 82% | 93% | 73% | 73% | 89% |
| 2008-09 | 84% | 90% | 77% | 77% | 90% |
| 2009-10 | 83% | 89% | 71% | 76% | 90% |

Reading Achievement by Race/Ethnicity – Middle (Grades 6-8)

| | Am.Indian | Asian | Black | Hispanic/Latino | White |
|---------|-----------|-------|-------|-----------------|-------|
| 2007-08 | 71% | 79% | 54% | 55% | 81% |
| 2008-09 | 77% | 89% | 66% | 59% | 85% |
| 2009-10 | 78% | 85% | 63% | 62% | 85% |

Reading Achievement by Race/Ethnicity – High (Grade 10)

| | Am.Indian | Asian | Black | Hispanic/Latino | White |
|---------|-----------|-------|-------|-----------------|-------|
| 2007-08 | 53% | 82% | 46% | 47% | 74% |
| 2008-09 | 60% | 78% | 49% | 40% | 78% |
| 2009-10 | 50% | 75% | 47% | 55% | 82% |

Math Achievement by Race/Ethnicity – Elem. (Grades 3-5)

| | Am.Indian | Asian | Black | Hispanic/Latino | White |
|---------|-----------|-------|-------|-----------------|-------|
| 2007-08 | 79% | 91% | 70% | 64% | 87% |
| 2008-09 | 74% | 89% | 69% | 66% | 86% |
| 2009-10 | 78% | 90% | 65% | 72% | 85% |

Math Achievement by Race/Ethnicity – Middle (Grades 6-8)

| | Am.Indian | Asian | Black | Hispanic/Latino | White |
|---------|-----------|-------|-------|-----------------|-------|
| 2007-08 | 73% | 87% | 47% | 56% | 78% |
| 2008-09 | 65% | 89% | 59% | 60% | 81% |
| 2009-10 | 73% | 90% | 68% | 67% | 83% |

Math Achievement by Race/Ethnicity – High (Grade 10)

| | Am.Indian | Asian | Black | Hispanic/Latino | White |
|---------|-----------|-------|-------|-----------------|-------|
| 2007-08 | 43% | 82% | 43% | 37% | 63% |
| 2008-09 | 37% | 72% | 33% | 38% | 64% |
| 2009-10 | 52% | 87% | 28% | 45% | 69% |

PERFORMANCE INDICATORS

**DIRECT CLASSROOM & CLASSROOM SUPPORT SERVICES
State Report Card Results — 2008–10**

The Oregon Department of Education is responsible for issuing a report card to all schools and districts in the State. These report cards provide information to educators, parents, and community members about certain accountability measures regarding each of Oregon’s schools.

The rating that a school receives is based largely on student participation and performance on the Oregon Assessment of Knowledge & Skills (OAKS). Student attendance for elementary and middle schools, and graduation rates for high schools, also factor into a school’s overall rating. The rating system and formulas changed in 2009 to reflect an individual student growth model at the elementary and middle levels, and a change from five overall ratings to three overall ratings.

High Schools

| Schools | 2008 | 2009 | 2010 |
|--------------|------|------|------|
| Churchill | Sa | Sa | Sa |
| North Eugene | Sa | Sa | O |
| Sheldon | St | Sa | Sa |
| South Eugene | E | O | O |

Middle Schools

| Schools | 2008 | 2009 | 2010 |
|---|-----------------|------|------|
| Cal Young | St | O | O |
| Kelly | St | Sa | Sa |
| Kennedy | St | Sa | O |
| Madison | Sa | Sa | Sa |
| Monroe | St | Sa | Sa |
| Roosevelt | St | O | O |
| Spencer Butte | St | O | O |
| K-8 Arts & Tech. Academy | NR ³ | Sa | Sa |

Elementary Schools

| Schools | 2008 | 2009 | 2010 |
|----------------|------------------|------------------|------------------|
| Adams | Sa | O | O |
| Awbrey Park | Sa | Sa | Sa |
| Buena Vista | St | O | O |
| Camas Ridge | N/A ¹ | N/A ¹ | NR ³ |
| César Chavez | Sa | Sa | Sa |
| Charlemagne | E | O | O |
| Coburg | St | O | O |
| Corridor | St | O | O |
| Crest Drive | E | O | O |
| Eastside | E | O | N/A ² |
| Edgewood | St | O | O |
| Edison | E | O | O |
| Family | Sa | O | O |
| Gilham | St | O | O |
| Harris | St | Sa | N/A ² |
| Holt | St | Sa | Sa |
| Howard | Sa | Sa | Sa |
| McCornack | St | O | Sa |
| Meadowlark | St | O | Sa |
| Parker | E | O | O |
| River Road | Sa | O | Sa |
| Spring Creek | St | O | O |
| Twin Oaks | St | O | O |
| Willagillespie | St | O | O |
| Yujin Gakuen | E | O | O |

Performance 2009, 2010:
N = In Need of Improvement; **Sa** = Satisfactory; **O** = Outstanding;
NR = Not Rated

Performance 2008:
L = Low; **Sa** = Satisfactory; **St** = Strong; **E** = Exceptional;
O = Outstanding

³ ATA opened in the 2007-08 school year, and Camas Ridge opened in the 2009-10 school year.

¹ Camas Ridge was opened in the 2009-10 school year.

² Eastside & Harris closed at the end of the 2008-09 school year.

PERFORMANCE INDICATORS

As seen in the following tables, the overall district performance on the Oregon Assessment of Knowledge & Skills is above the state average across all domains at each grade level represented. The dropout rate for our high schools is lower than the state average dropout rate. SAT scores surpass both state and national averages.

Results for the Statewide Assessment — 2008–10

Percent Meeting or Exceeding the Standard

Grade 3

| | 2008 | | 2009 | | 2010 | |
|--------------------|------|-------|------|-------|------|-------|
| | Dist | State | Dist | State | Dist | State |
| Reading/Literature | 90 | 84 | 90 | 83 | 90 | 85 |
| Math | 85 | 77 | 83 | 77 | 85 | 80 |

Grade 5

| | 2008 | | 2009 | | 2010 | |
|--------------------------------|------|-------|------|-------|------|-------|
| | Dist | State | Dist | State | Dist | State |
| Reading/Literature | 84 | 75 | 85 | 76 | 87 | 78 |
| Math | 83 | 77 | 83 | 77 | 86 | 80 |
| Writing (Grade 4) ¹ | 48 | 47 | 52 | 44 | NR | NR |
| Science ² | 80 | 75 | 80 | 75 | 83 | 76 |

Grade 8

| | 2008 | | 2009 | | 2010 | |
|--------------------------------|------|-------|------|-------|------|-------|
| | Dist | State | Dist | State | Dist | State |
| Reading/Literature | 70 | 65 | 78 | 70 | 78 | 71 |
| Math | 73 | 69 | 74 | 71 | 79 | 73 |
| Writing (Grade 7) ¹ | 63 | 49 | 52 | 48 | NR | NR |
| Science | 71 | 69 | 77 | 72 | 79 | 72 |

Grade 10

| | 2008 | | 2009 | | 2010 | |
|--------------------|------|-------|------|-------|------|-------|
| | Dist | State | Dist | State | Dist | State |
| Reading/Literature | 72 | 65 | 74 | 66 | 79 | 73 |
| Math | 61 | 52 | 61 | 54 | 67 | 58 |
| Writing | 75 | 56 | 66 | 55 | 66 | 54 |
| Science | 64 | 57 | 64 | 58 | 67 | 58 |

4J High School Dropout Rates – 2007–2009

| School | 2007 | 2008 | 2009 |
|--------------------------|------|------|------|
| Churchill High School | 1.1% | 0.5% | 0.4% |
| North Eugene High School | 2.5% | 1.9% | 0.7% |
| Sheldon High School | 2.6% | 1.3% | 0.7% |
| South Eugene High School | 1.2% | 0.8% | 1.1% |
| | | | |
| DISTRICT AVERAGE * | 2.5% | 2.0% | 1.5% |
| STATEWIDE AVERAGE* | 4.4% | 3.6% | 3.4% |

*District and statewide averages include students in alternative education programs and placements.

Average SAT Reading and Math Scores – 2008–10

| | 2008 | 2009 | 2010 | | 2008 | 2009 | 2010 |
|--------|---------|------|------|--|------|------|------|
| | READING | | | | MATH | | |
| 4J | 555 | 540 | N/A | | 563 | 531 | N/A |
| Oregon | 523 | 523 | 523 | | 527 | 525 | 524 |
| Nation | 502 | 501 | 501 | | 515 | 515 | 516 |

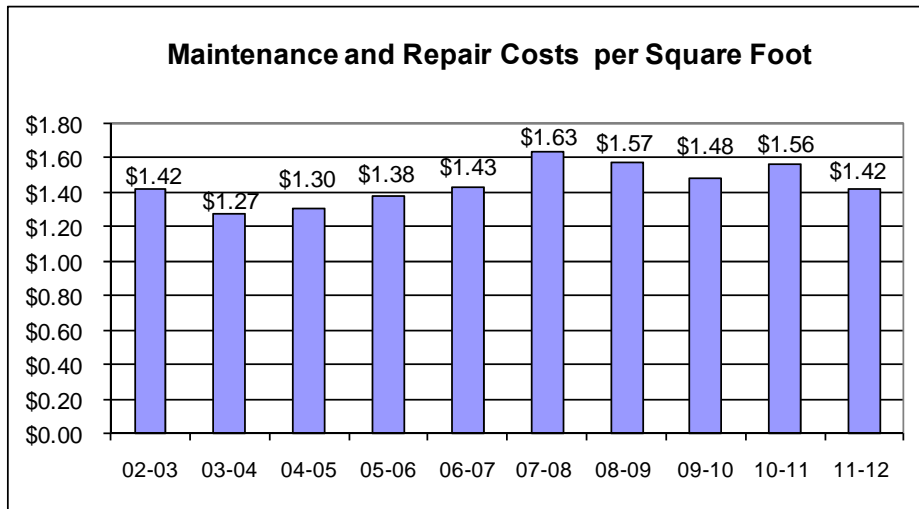
¹ Writing tests are only administered to grades 4, 7, and 10.

² Science tests are only administered to grades 5, 8, and 10.

BUILDING AND CENTRAL SUPPORT SERVICES

BUILDING SUPPORT SERVICES

One industry measure for tracking building operating costs is to compare building maintenance costs (excluding custodial and utility costs) per square foot of building space over time. The facilities maintenance budget for 2011–12 includes \$4.2 million to maintain over three million square feet of buildings. This budget is \$500,000 lower than in 2010-11 because of budget reductions, including the closure of four elementary schools. It does include the \$1 million being funded from general obligation bond proceeds in the capital projects fund. Building square footage has remained at approximately 3 million over the past ten years but for 2011-12 is decreased by almost 90,000 square feet to reflect the shifting of maintenance costs associated with three closed schools to district-sponsored charter schools under new lease agreements. Over time, replacing older facilities and remodeling classrooms space have lowered maintenance and repair costs. Savings have been offset by requirements associated with the introduction of new systems and a broader range of technologies.



Student Transportation

| | <u>2005-06</u> | <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2009-10</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| Number of Students Transported Daily | 4,407 | 4,855 | 5,056 | 4,832 | 4,985 |
| Total Miles Traveled | 1,317,538 | 1,267,489 | 1,447,550 | 1,391,374 | 1,326,201 |

CENTRAL SUPPORT SERVICES

Bond Rating

In August 2008, Moody’s Investors Service assigned an **Aa3** rating to all of the district’s general obligation bonded debt. According to Moody’s, one of the top bond rating agencies in the country, the rating reflects the district’s sizable tax base, well diversified local economy, and expectation that the district will continue to maintain a satisfactory reserve given prudent, multi-year financial planning and history of strong community support. The district’s moderate debt position with manageable future borrowing plans was also factored into the rating. **Aa** indicates that bonds, from an investor’s perspective, are judged to be high quality by all standards. The highest rating that Moody’s assigns is Aaa. State of Oregon bonds are rated Aa1.

Audit Opinions

The district has received unqualified audit opinions for more than 20 consecutive years, including the fiscal year ended June 30, 2010.

An unqualified opinion indicates that the auditor has determined that financial statements 1) fairly present the financial position, results of operations and changes in financial position of an entity in accordance with generally accepted accounting principles applied on a consistent basis and 2) include appropriate informative disclosures.

Budget and Financial Reporting

The district has received the *Certificate of Achievement for Excellence in Financial Reporting* from the Government Finance Officers Association (GFOA) every year since June 30, 1987.

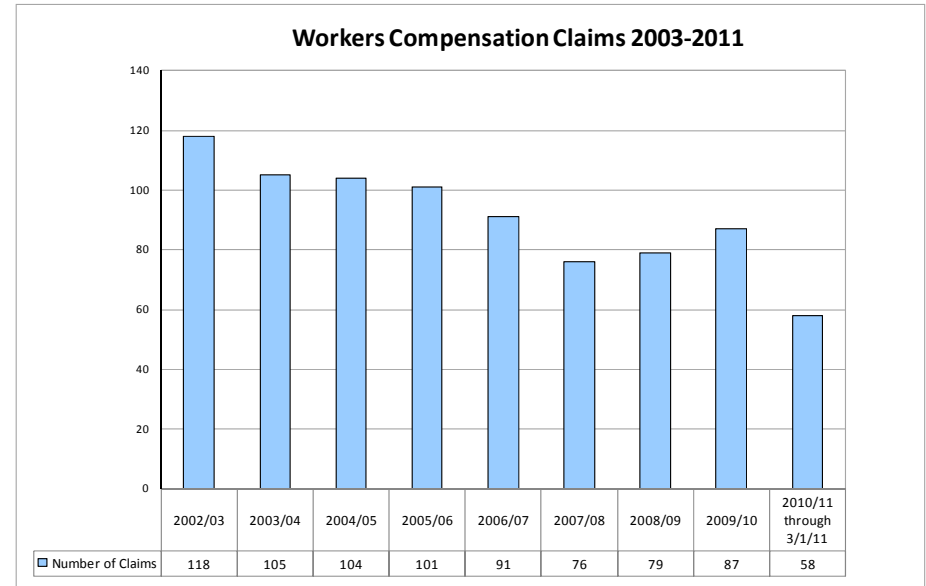
This certificate is presented to governments whose comprehensive annual financial reports achieve the highest standards in government accounting and financial reporting.

The district has received the GFOA *Distinguished Budget Presentation Award* every year since 1992–93.

This states that the district has published a budget document that meets program criteria as a policy document, operations guide, financial plan and communications device.

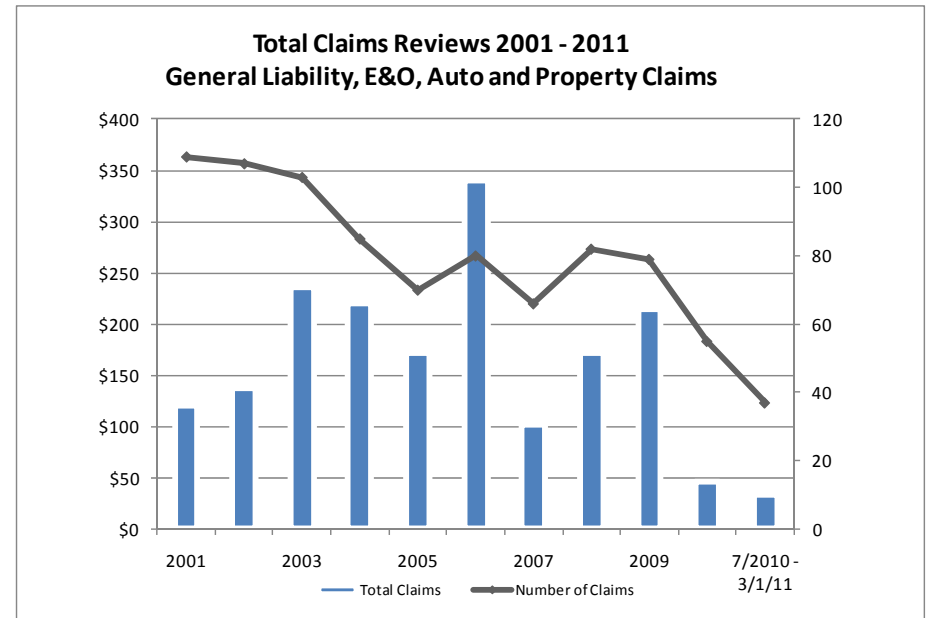
WORKERS' COMPENSATION

This graph outlines the number of workers' compensation claims for all district employees between July 1, 2002 and March 1, 2011. Worker's compensation provides medical and/or time loss payments to 4J employees, board members, volunteers, student workers, and work placement students for injuries sustained in the workplace. As indicated by the graph, the number of claims filed declined through the years 2007-08. Since then, claims increased. The trend of increased claims has resulted in increased safety training and investigation to ascertain and implement any changes necessary in the Worker's Compensation program to reverse the increasing amounts of claims and injuries to District employees.



TOTAL CLAIMS REVIEW

This graph provides information on the district's history for all insured and self-insured property and liability losses from July 1, 2001 through March 1, 2011. The total number and cost of all property and liability claims are illustrated for each fiscal year. The claims and costs indicated include losses in the following areas: general liability, property, error and omissions, and auto (including school buses). The increase in 2006 claims costs is due to approximately \$250,000 of fire damage at a closed school. Year 2009 claims' costs include an incurred property coverage deductible (\$150,000) due to a significant school fire loss. Claims incurred in 2010 and 2011 have significantly declined in number and total dollars incurred, and it is hopeful this trend continues.



PERFORMANCE INDICATORS

Bond and Levy Election Record

| Year | Type of Election | Amount Requested | Yes Votes | No Votes | % Passed (Failed) | Turnout |
|----------|------------------------------------|------------------|-----------|----------|-------------------|---------|
| 11/03/92 | G.O. Bonds | \$73,400,000 | 38,717 | 27,939 | 58.1% | N/A |
| 11/08/94 | G.O. Bonds | 6,000,000 | 28,378 | 22,632 | 55.6 | N/A |
| 11/03/98 | G.O. Bonds | 12,200,000 | 32,294 | 16,824 | 65.7 | N/A |
| 05/15/00 | Local Option Levy ²² | 27,100,000 | 28,449 | 16,229 | 63.7 | 60.4% |
| 05/21/02 | G.O. Bonds | 116,000,000 | 26,248 | 12,681 | 67.4 | 51.6 |
| 11/02/04 | Local Option Renewal ²³ | 31,250,000 | 53,709 | 20,885 | 72.0 | 92.3 |
| 11/04/08 | Local Option Renewal ²⁴ | 80,140,000 | 49,568 | 28,297 | 63.7 | 87.7 |
| 05/17/11 | G.O. Bonds | 70,000,000 | 27,172 | 15,860 | 63.1 | 49.9 |

Ratio of Human Resources/Risk Management FTE to District Staff (Full Time and Part Time)

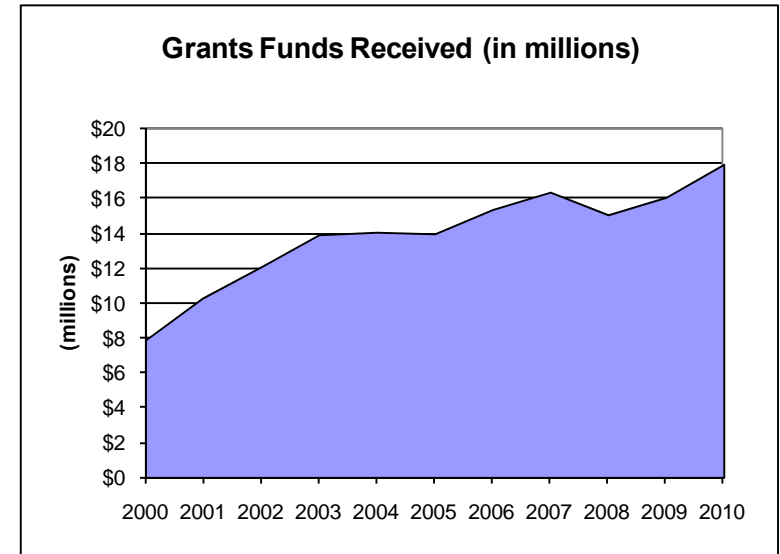
| <u>2004-05</u> | <u>2005-06</u> | <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2009-10</u> |
|----------------|----------------|----------------|----------------|----------------|----------------|
| 1:137 | 1:137 | 1:139 | 1:128 | 1:127 | 1:131 |

Ratio of Payroll Checks Issued Per Payroll FTE

| <u>2004-05</u> | <u>2005-06</u> | <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2009-10</u> |
|----------------|----------------|----------------|----------------|----------------|----------------|
| 12,181:1 | 12,375:1 | 13,615:1 | 15,104:1 | 16,393:1 | 13,289:1 |

Grant Funds Received

District success generating grant funding for new and innovative instructional programs contributes to its ability to support student success. These funds are restricted to specific purposes and are time-limited. (Amounts do not include Eugene Education Funds.)

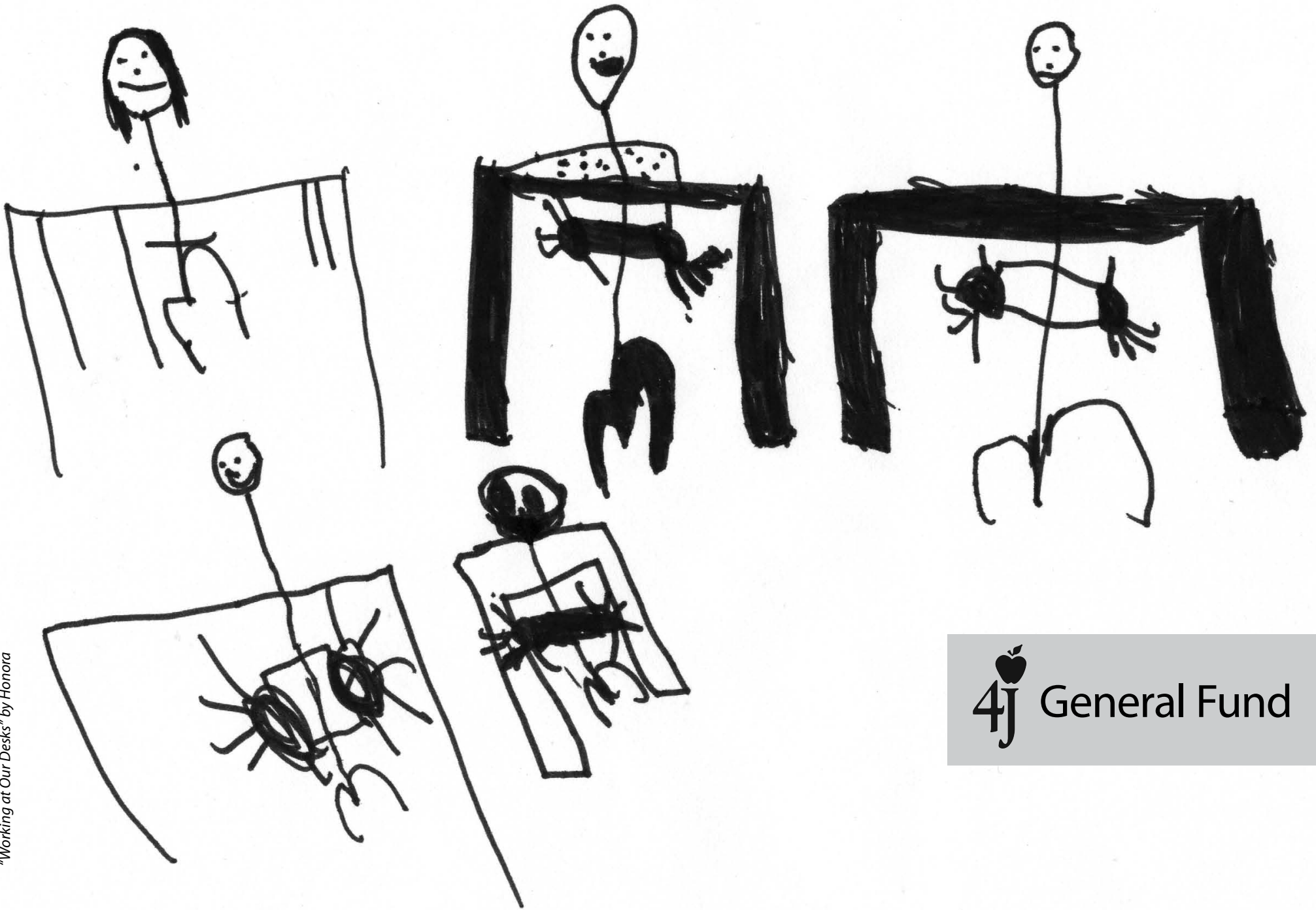


²² Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years beginning in 2000-01. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

²³ Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years beginning in 2005-06. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

²⁴ Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years beginning in 2010-11. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

(This page intentionally left blank)



GENERAL FUND

TABLE OF CONTENTS

Resources 59

Requirements 63

General Fund — Program Areas 64

Requirements — Major Program Areas 66

Direct Classroom Services 67

Regular Programs 69

Special Programs 73

Classroom Support Services 76

Extra-Curricular Activities 77

Counselors, Nurses and Student Support 79

Libraries, Curriculum and Staff Development 83

Principals' Services 88

Community Recreation Services and Child Care 91

Building Support Services 93

Facilities and Transportation Services 95

Computing and Information Services 100

Other Support Services 104

Central Support Services 107

Executive Administration 109

Financial Services 116

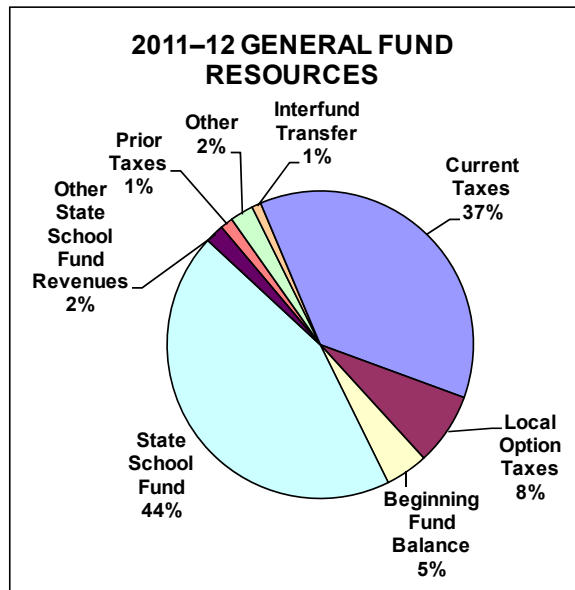
Human Resources 120

Communications and Intergovernmental Relations 125

Other General Fund Accounts 128

RESOURCES

Resources supporting district general fund operations primarily reflect local and state revenues, with additional income representing federal, county, and other sources. The largest segment, which includes state funding and local property taxes, is determined by the State School Fund (SSF) formula. Since Measure 5 property tax limitations were approved in 1990, school district funding has been largely defined by the state; previously, it was primarily determined locally and supported by local property taxes.



State School Fund (44%)

In 1991, the State School Fund was created by the Oregon Legislature to distribute state aid to school districts. A formula was developed with the goal of providing equal funding to all school districts, with funds allocated on a weighted, per-student basis. Extra weighting is provided for special education, English Language Learners, poverty, and teen parents.

To determine a district’s general purpose grant, the weighted student count is multiplied by a statewide target grant amount which is adjusted to reflect average teacher experience and available state resources. The student count is based on extended Average Daily Membership, weighted (ADMw).

State statute permits funding to be based on the higher of current year or prior year “extended” ADMw. For districts with declining enrollment, the use of extended ADMw allows funding decreases to be delayed by one year and permits the district to make more thoughtful adjustments to its instructional programs and infrastructure. District 4J has experienced declining enrollment in its regular school programs since 2003.

Per student funding is weighted to reflect a district’s average teacher experience relative to the state average teacher experience. This recognizes the higher compensation costs that districts incur for more tenured teaching staff.

Total formula revenue represents a general purpose grant plus a transportation grant to reimburse the costs of transporting students to and from school. Local property taxes and other specified revenues are deducted from formula revenue to determine the State School Fund grant paid to a district. Total payments may also include a high cost disabilities grant and a facilities grant, depending on qualifying district costs.

The state legislature sets appropriations for K–12 education each biennium based on projections of corporate and personal income

taxes as well as local property taxes. This cycle requires that, every other year, the school district develops its proposed budget while the biennial legislative session is still in process.

2011-12 Revenue Assumptions

The 2011-12 general fund budget assumes a \$5.7 billion budget for statewide K-12 education in the 2011-13 biennium. This represents the level of funding approved by the state legislature and Governor Kitzhaber. This budget provides \$5.6 billion for school districts and education service districts plus an additional \$100 million which is available to school districts by application for teacher and school day restorations in 2011-12 only.

If the May 2011 State Economic and Revenue Forecast shows further improvement in the economy, it is possible that a higher level of funding may be available to schools in the next biennium.

A \$5.7 billion budget for 2011-13 compares negatively to \$5.74 billion appropriated in 2009-11 (\$6.0 billion approved by the 2009 legislature and reduced in response to the economic crisis) plus \$160 million in State Fiscal Stabilization Funds (SFSF) provided as part of the American Recovery and Reinvestment Act of 2009. The state provided \$6.245 billion in K-12 funding in 2007-09.

The 2011-12 general fund revenue budget includes \$62.9 million from the state: \$59.1 million in formula revenue, \$2.9 million to reduce class size and increase the number of school days, and \$800,000 in High Cost Disability grants. Formula revenue assumes \$6,042 per

GENERAL FUND — RESOURCES

ADMw, based on the April 12, 2011 State School Fund Grant estimate posted by the Oregon Department of Education. Average district teacher experience is expected to be 0.38 years less than the state average teacher experience.

Current Property Taxes (37%)

Under Measure 50, district property taxes are based on a permanent tax rate of \$4.75 per \$1,000 of assessed value, applied to the value of real and personal property located within district boundaries. In 1997–98, assessed values were rolled back to 1995–96 values less 10%, reducing the district's tax base by about 13%. Future increases in assessed value are limited to 3% per year plus exceptions such as the value of new construction.

Tax revenues budgeted for 2011–12 assume an overall 2.0% increase in assessed values and a collection rate of 93.25%. Property taxes are included in State School Fund formula revenue.

Prior Years' Property Taxes (1%)

Most taxes not collected in the year in which they were levied are collected in subsequent years. It is estimated that approximately 25% of the outstanding balance of uncollected taxes will be received during the 2011–12 fiscal year. Other property tax-related revenues include interest earnings from delinquent taxes. Prior years' taxes are included in State School Fund formula revenue.

Other State School Fund Revenues (2%)

The following revenues are also included in State School Fund formula revenue:

- **Federal Forest Fees**

Under the Secure Rural Schools and Community Self-Determination Act, the federal government made payments to counties financially effected by cutbacks in federal logging. The Act expired in 2006, and a one-year extension was approved for 2007-08. A federal Bailout Bill approved in late 2008 reinstated this funding at 90% of the 2006 funding level and provided for a gradual phase-out over the subsequent three years. The 2011-12 budget includes a final payment estimated at \$1.2 million from this source.

- **Common School Fund**

Oregon holds the income from lands granted by the federal government at statehood—rangelands, forests and waterways and their mineral and timber resources—in trust for the benefit of public schools. Lands are managed by the state Land Board and income is invested by the state Treasurer, one of three members of the Land Board, and the Oregon Investment Council. The fund has a balance of over \$1 billion. Investment earnings are distributed to schools each year using a sliding scale policy based on the annual change in the value of the fund. Amounts are allocated to districts on a per pupil basis.

Annual amounts received by the district vary, fluctuating between \$400,000 and \$1.8 million over the past ten years. Revenues of \$1.5 million are budgeted for 2011-12 based on state estimates.

- **County School Fund**

Twenty-five percent of revenues received by counties from the sale of timber cut on federal forest land and other miscellaneous sources are provided to local school districts. Funds are distributed to school districts on a per student basis.

The district's annual revenues have ranged from \$90,000 in 2000-01 to \$264,000 in 2006-07. The district has budgeted \$150,000 from the County School Fund in 2011-12.

Local Option Tax Levy (8%)

Since 1999, school districts have been allowed to request voter approval of additional property taxes to support operations and/or capital needs. This levy is limited to \$1,000 (plus 3% per year beginning 2008-09) per student, 20% of state resources, or the difference in taxes under Measure 5 and Measure 50, whichever is smallest. Proceeds are excluded from the state funding formula.

In November 2004, district voters approved renewal of a five-year, local option tax of \$1.50 per \$1,000 of assessed value. This levy, first approved in May 2000, has contributed an average of \$8.9 million per year to maintain current school programs and staffing levels.

GENERAL FUND — RESOURCES

In November 2008, district voters again approved renewal of the local option levy, which expires in June 2010. This levy became effective in the fall of 2010 and will expire in 2015. Revenues included in the 2010-11 budget include \$10.8 million from current and prior year local option receipts. Revenues continue to drop from prior year levels as real market values have continued to decline and assessed values are projected to grow by only 2%. Assessed property values for 2011-12 will be based on changes in value between January 2010 and January 2011.

Other Sources of Revenue (2%)

The district receives money from a variety of sources outside its State School Fund grant. These include tuition payments, interest earnings on investments, local option tax revenues (discussed above), and payments for services. In 2011-12, these other sources are projected to total approximately \$3.5 million. Interest earnings are projected to drop to \$244,000, compared to a budget of \$300,000 in 2010-11 and actual receipts of \$425,000 in 2009-10 and almost \$1.2 million in 2008-09.

Interfund Transfers (1%)

The 2011–12 budget includes transfers from other funds that total \$1,376,000. Budgeted transactions include the following:

- \$1,256,000 from the District Retirement Fund, representing PERS savings retained in prior years to offset higher costs from an increase in 2011-13 PERS rates.
- \$118,000 from the Classified Employees Reserve in the Insurance Reserve Fund to support compensation costs;
- \$1,000 from the Fleet and Equipment Fund and \$1,000 from the Capital Projects Fund to create budget authority for possible budget transfers.

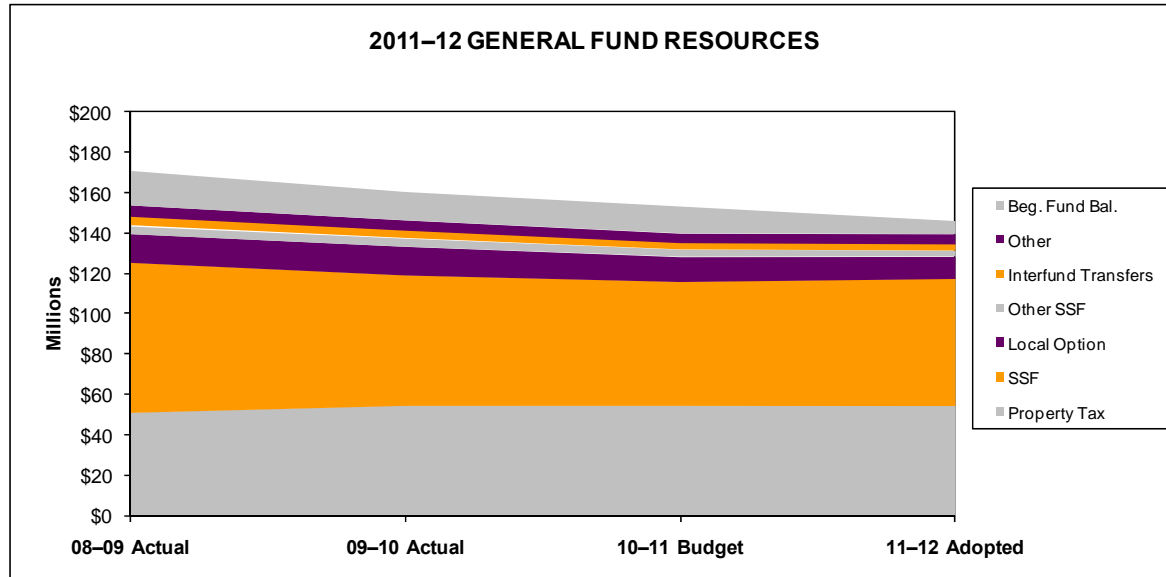
Beginning Fund Balance (5%)

Other general fund resources include unexpended resources and the unappropriated ending fund balance carried over from the previous year. These resources are also excluded from the State School Fund formula.

The beginning fund balance for 2011-12 is budgeted at \$6.4 million. The budget assumes that \$1.4 million in reserves will be used to support district operations during this fiscal year.

2011-12 GENERAL FUND BUDGET

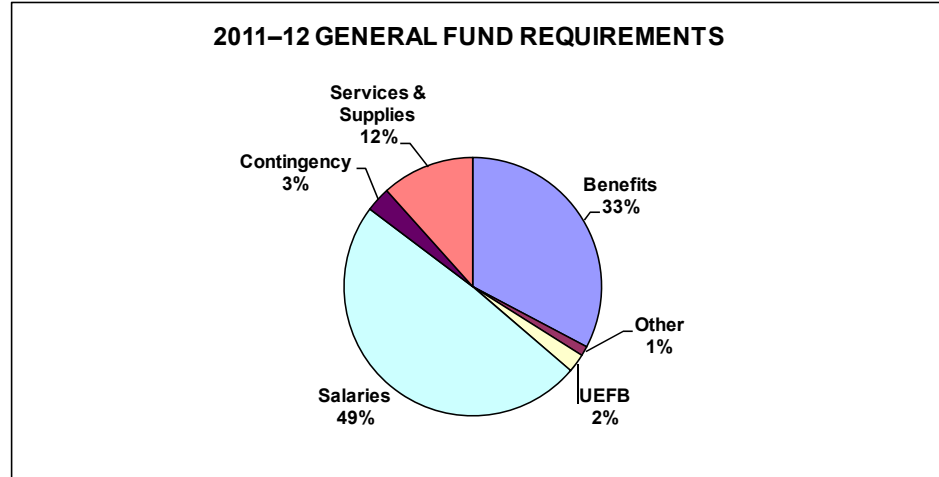
| | Resources | | | |
|---------------------------|-------------------|-------------------|-------------------|------------------|
| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
| STATE SCHOOL FUNDING | | | | |
| Current Property Tax | 49,716,820 | 53,034,169 | 52,661,000 | 52,570,000 |
| Prior Taxes | 1,305,783 | 1,507,813 | 1,822,000 | 1,909,000 |
| State School Fund (SSF) | 74,221,975 | 64,505,062 | 61,290,000 | 62,857,000 |
| Other SSF Revenues | 4,012,987 | 4,095,689 | 3,505,000 | 2,825,000 |
| LOCAL OPTION PROPERTY TAX | 14,213,442 | 14,078,250 | 12,264,000 | 10,839,000 |
| INTERFUND TRANSFERS | 976,634 | 968,000 | 901,760 | 1,376,000 |
| OTHER | <u>4,515,876</u> | <u>3,977,305</u> | <u>3,637,000</u> | <u>3,504,000</u> |
| TOTAL REVENUES | 148,963,517 | 142,166,288 | 136,080,760 | 135,880,000 |
| BEGINNING FUND BALANCE | <u>17,053,588</u> | <u>13,990,673</u> | <u>13,221,000</u> | <u>6,382,000</u> |
| TOTAL BUDGET RESOURCES | 166,017,105 | 156,156,961 | 149,301,760 | 142,262,000 |



REQUIREMENTS

2011-12 GENERAL FUND BUDGET

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|-----------------------|--------------------|-------------------------|-------------------------|-------------------------|
| Salaries | 82,826,963 | 80,700,657 | 76,983,970 | 69,690,539 |
| Benefits | 47,523,646 | 43,186,112 ¹ | 45,233,006 ¹ | 46,520,968 ¹ |
| Services | 13,400,163 | 13,424,440 | 14,129,320 | 13,248,831 |
| Supplies | 4,687,035 | 4,237,228 | 3,584,734 | 3,321,587 |
| Equipment | 86,399 | 53,227 | 54,523 | 55,142 |
| Other | 3,502,226 | 2,430,213 | 1,990,707 | 1,717,822 |
| Contingency | 0 | 0 | 3,413,000 | 4,389,000 |
| Expenditures | 152,026,432 | 144,031,876 | 145,389,260 | 138,943,889 |
| UEFB | 13,990,673 | 12,125,084 | 3,912,500 | 3,318,111 ² |
| Total Gen Fund | 166,017,105 | 156,156,961 | 149,301,760 | 142,262,000 |



¹ Reflects lower PERS rate for 2009-11 biennium and higher PERS rate in 2011-12.

² Board policy targets reserves, including Unappropriated Ending Fund Balance (UEFB) and projected underspending of budgeted amounts, at 5% of operating revenue. 2011-12 reserves are being drawn down to 4.1% as a budget reduction strategy. 2010-11 reserves were budgeted at 4.9%.

GENERAL FUND

GENERAL FUND — PROGRAM AREAS

General Fund expenditure functions (activities) are organized into five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts. The functions associated with these areas are presented below. Specific costs associated with each function can be found in the Program Budget Detail Section.

DIRECT CLASSROOM SERVICES

Regular Programs

- 1111 Elementary School Programs (Primary prior to 2011-12)
- 1112 Elementary Intermediate Programs (Prior to 2011-12)
- 1121 Middle School Programs
- 1131 High School Programs

Special Programs

- 1210 Talented and Gifted Program
- 1220 Restrictive Programs for Students with Disabilities
- 1229 Other Restrictive Programs
- 1250 Less Restrictive Programs for Students with Disabilities
- 1260 Early Intervention
- 1271 Remediation
- 1272 Title IA/D
- 1280 Alternative Education
- 1288 Charter Schools
- 1291 English Language Learner Program
- 1294 Youth Corrections Education
- 1460 Summer School

CLASSROOM SUPPORT SERVICES

Extra-Curricular Activities

- 1113 Elementary School Student Activities
- 1122 Middle School Student Activities
- 1132 High School Student Activities

Counselors, Nurses, and Student Support

- 2110 Attendance and Social Work
- 2115 Student Safety
- 2122 Counseling Services

- 2129 Other Guidance Services
- 2131 Health Services
- 2132 Medical Services
- 2139 Other Health Services
- 2142 Psychological Testing
- 2143 Psychological Counseling Services
- 2152 Speech Pathology Services
- 2169 Miscellaneous Support of Ed Services
- 2190 Service Direction, Student Support Services

Libraries, Curriculum, and Staff Development

- 2210 Improvement of Instruction Services
- 2211 Direction of Instruction Services
- 2212 Site-Based Improvement of Instruction
- 2213 Curriculum Development
- 2214 Multicultural Education
- 2219 Other Improvement of Instruction Services
- 2221 Instructional Materials Center
- 2222 School Library Services
- 2223 Multimedia Services
- 2230 Assessment and Testing
- 2240 Instructional Staff Development
- 2665 Site-based Technology Services

Principals Office

- 2411 Principals' Services
- 2490 Other Support Services School Administration

Community Recreation Services and Child Care

- 3320 Community Recreation Services
- 3510 Custody and Care of Children Services

GENERAL FUND — PROGRAM AREAS

BUILDING SUPPORT SERVICES

Facilities Management

- 2541 Facilities Management
- 2542 Building Division Services
- 2543 Grounds Division Services
- 2544 Building Repair and Maintenance
- 2546 Security Services
- 2548 Care of Buildings Services
- 2549 Fleet Maintenance Services
- 4150 Building Acquisition & Improvement

Student Transportation

- 2551 Transportation Services
- 2552 Vehicle Operation Services
- 2554 Vehicle Purchasing, Servicing and Maintenance Services
- 2555 Student Transportation – District
- 2556 Student Transportation – Refundable
- 2559 Other Pupil Transportation Services

Computing and Information Services

- 2660 Computing and Information Services
- 2669 Other Data Processing Services

Other Support Services

- 2575 Purchasing and Warehouse
- 2576 Mail Distribution Services

CENTRAL SUPPORT SERVICES

Executive Administration

- 2311 Board of Directors
- 2321 Office of the Superintendent

Financial Services

- 2521 Financial and Support Services

Human Resources

- 2215 Reimbursable Leave
- 2641 Human Resources
- 2649 Other Staff Services
- 2700 Supplemental Retirement Program

Communications and Intergovernmental Relations

- 2630 Communications and Intergovernmental Relations
- 3390 KRVM

Nutrition Services

- 3100 Nutrition Services

OTHER ACCOUNTS

Other Accounts

- 5120 Short-term Debt Service
- 5200 Interfund Transfers
- 6110 Contingency Fund
- 6111 Contingency – Special Education
- 7000 Reserves and Fund Balances

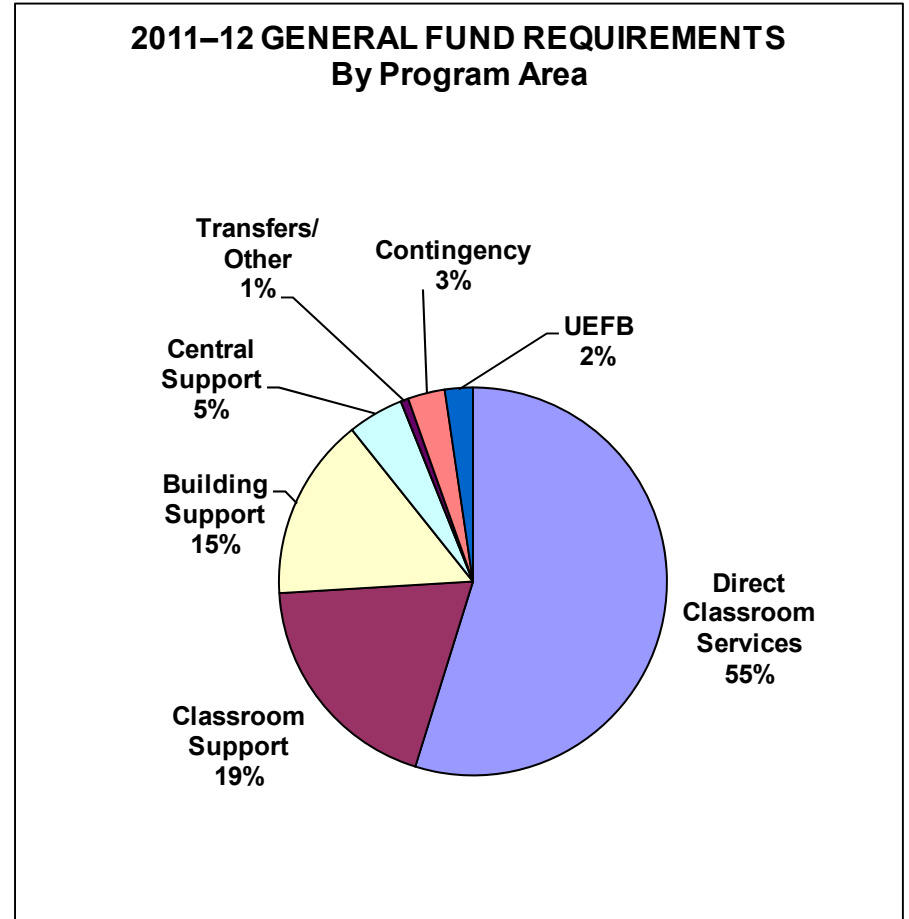
REQUIREMENTS — MAJOR PROGRAM AREAS

DESCRIPTION

The general fund's five major program areas are further divided into programs and functions (or activities). This document includes purpose statements, descriptions of budget goals, financial highlights and program changes, major functions, organization charts and budget tables for each program.

SUMMARY OF GENERAL FUND PROGRAM AREAS

| | <u>2011-12 Budget</u> |
|----------------------------|-----------------------|
| DIRECT CLASSROOM SERVICES | \$77,965,218 |
| CLASSROOM SUPPORT SERVICES | 27,359,766 |
| BUILDING SUPPORT SERVICES | 21,697,754 |
| CENTRAL SUPPORT SERVICES | 6,611,351 |
| TRANSFERS/OTHER | 920,800 |
| CONTINGENCY | 4,389,000 |
| UEFB | 3,318,111 |
| TOTAL | <u>\$142,262,000</u> |



DIRECT CLASSROOM SERVICES

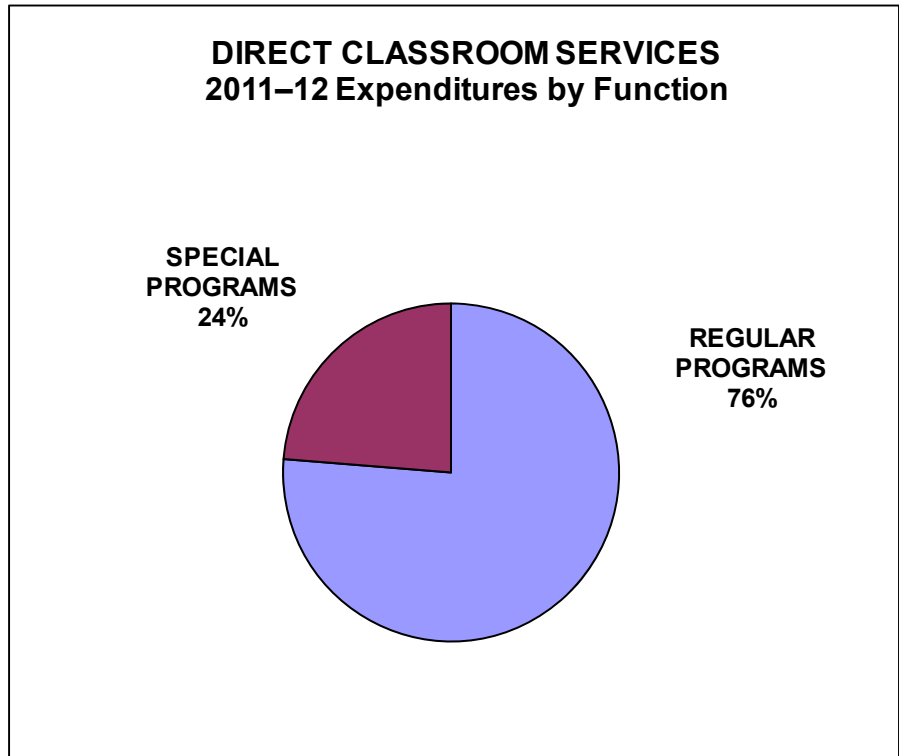
The direct classroom services portion of the budget is dedicated to school district activities that are involved in direct instructional services to students. Since the primary mission of the district is instruction, the goals for the direct classroom services budget are exactly the same as the instructional goals of the school district. *Our overall goal is to increase student achievement for all students and close the achievement gap.*

The fundamental purpose of the school district is to provide the very best education we can for every student, from kindergarten through high school graduation, in a safe environment which is demanding but nurturing, rigorous but compassionate, fosters both independence and collaboration, and respectfully demands accountability as well as excellence from students and staff.

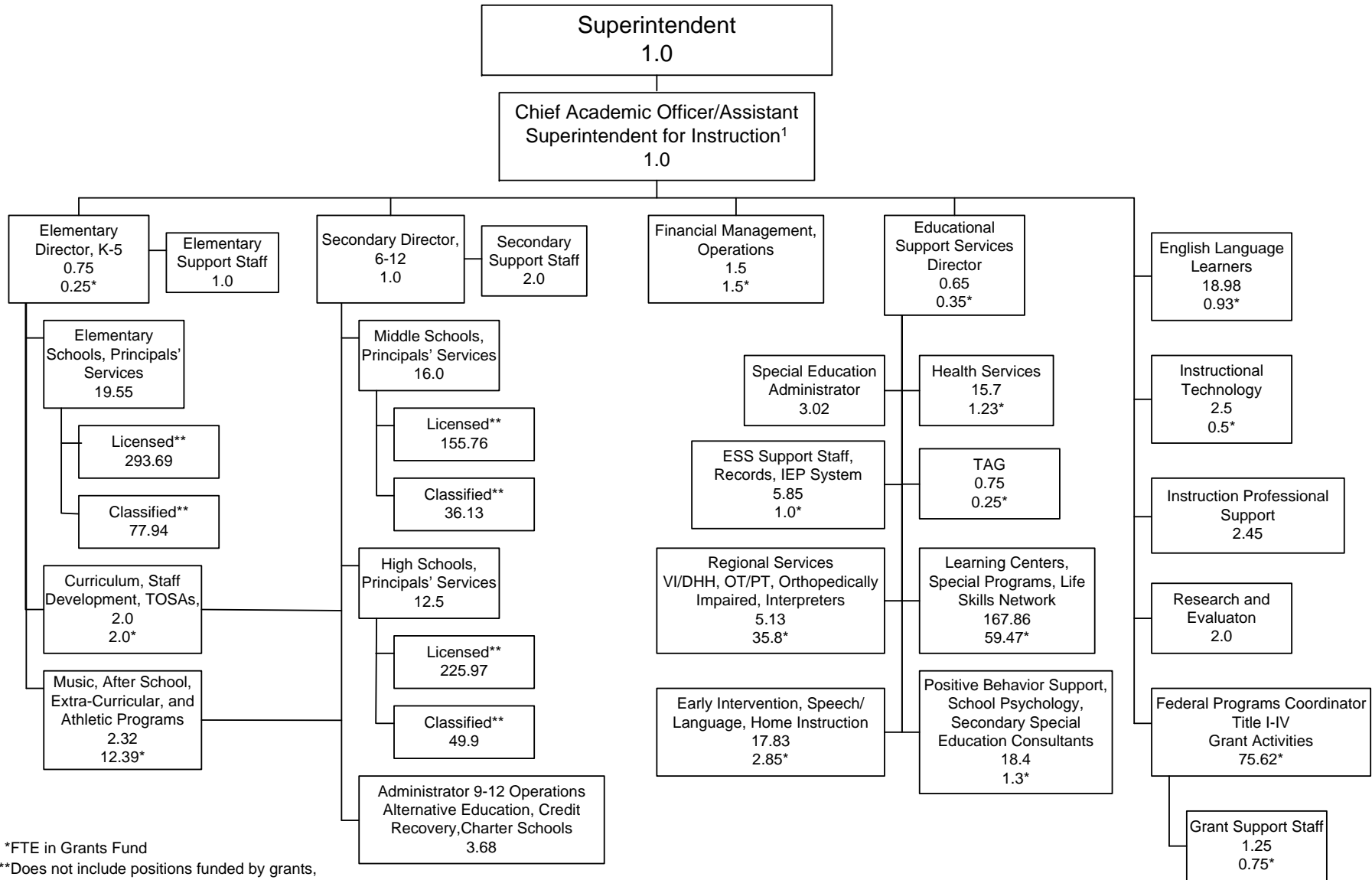
Each of the direct classroom services programs has established a program of work and a set of goals and objectives that it intends to accomplish during the 2011–12 school year. The documents that follow contain a brief description of each of these programs and their accompanying goals and objectives.

MAJOR FUNCTIONS

| | <u>2011-12 Budget</u> |
|------------------|-----------------------|
| REGULAR PROGRAMS | \$59,279,082 |
| SPECIAL PROGRAMS | 18,686,136 |
| TOTAL | <u>\$77,965,218</u> |



**Instructional Services Organization Chart
2010–2011 – Lane County School District 4J - Eugene, Oregon**



*FTE in Grants Fund

**Does not include positions funded by grants, targeted funding, or fundraising

¹ Not filled for 2011-12

REGULAR PROGRAMS

SERVICE DESCRIPTION

Kindergarten through grade twelve instruction programs are designed to prepare students to be successful citizens. These programs provide learning experiences to develop the knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all students. They also include special learning experiences designed to meet physical, mental, social and emotional disabilities or gifts. Instructional areas include language arts (reading, speaking, listening, writing); mathematics; science; fine arts (including the visual arts, and general music); physical and health education, social sciences, technology and media, second language, and career development.

Key Board Goal for this service:

- **Increase achievement for all students and close the achievement gap.**

BUDGET GOALS FOR 2011–12

Goal 1. Use data to identify where performance gaps exist and implement district-wide and school-based strategies to close the achievement gap.

A focus will be on data analysis to ensure that the needs of all students are being met and that they are given opportunities to achieve the standards and benchmarks established and recently updated by the Oregon State Board of Education. At the district level, staff development will be provided to help students, staff, and parents understand the standards and develop alternative learning options for students who need additional services. Data will be disaggregated to determine needs for special populations. A major emphasis will be placed on math and reading instruction to ensure that all students can read and compute proficiently at all grade levels.

Goal 2. Ensure that each school has developed a literacy and school improvement plan based on best practices to improve achievement for all students.

The district has completed a report at the elementary and secondary levels outlining best instructional practices for literacy. In partnership with the University of Oregon, the district also designed a comprehensive reading assessment for all students in grades K–8. Each school has developed a literacy plan, and the Instruction Department is providing building-based staff development to assist schools in implementing their plans.

Goal 3. Ensure that all students receive and are engaged in a rigorous curriculum.

Programs and professional development will emphasize and support a belief system that all students can learn and meet high standards. A focus will be on the development of interventions at all grade levels to enable students behind grade level to meet standards and benchmarks.

Goal 4. Schools will develop an environment that promotes learning, respect, and an appreciation for diversity.

Training and assistance will be provided to schools to promote positive behavior and cultural competency. Staff will be informed about policies and practices to prevent bullying, harassment, and intimidation.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Adjustments related to enrollment

- 8.5 licensed FTE related to the projected decline in enrollment.

Reductions

- 63.9 licensed FTE due to budget reduction strategies.
- 7.5 classified FTE due to budget reduction strategies.
- \$90,000 reduction in supplies and services.

Additions/Reallocations

- 7.6 classified FTE reallocated to site-based technology (Function 2665).
- 1.5 licensed FTE and .25 classified FTE reallocated from English Language Learner (Function 1291) to 1.6 licensed FTE for secondary intervention support (Functions 1121, 1131).
- \$1.3 million targeted funding allocated to Other Instructional Professional Services, account 319, the majority of which will be transferred to appropriate accounts (mainly salary and benefits) once plans for the use of funds are finalized.

- \$412,000 of targeted funding reallocated to fund 2.0 licensed FTE to support Secondary Math Interventions (Functions 1121, 1131) and 2.5 FTE counselors at the five largest elementary schools (Function 2122).
- 2.1 licensed FTE reallocated to High School Programs (Function 1131) from Alternative Education (Function 1280) to more accurately reflect duties.
- .8 licensed FTE reallocated to high school extra-curricular activities (Function 1132) to more accurately reflect athletic trainer responsibilities.
- .6 classified FTE reallocated from High School Programs (Function 1131) to Student Safety (Function 2115) to more accurately reflect duties.
- .25 licensed FTE reallocated from multicultural education (Function 2214) to more accurately reflect assignment.
- Function 1112, Elementary Intermediate, was discontinued by the Oregon Department of Education. Function 1111 includes amounts previously budgeted in 1112.

MAJOR FUNCTIONS

1111 Elementary School Programs

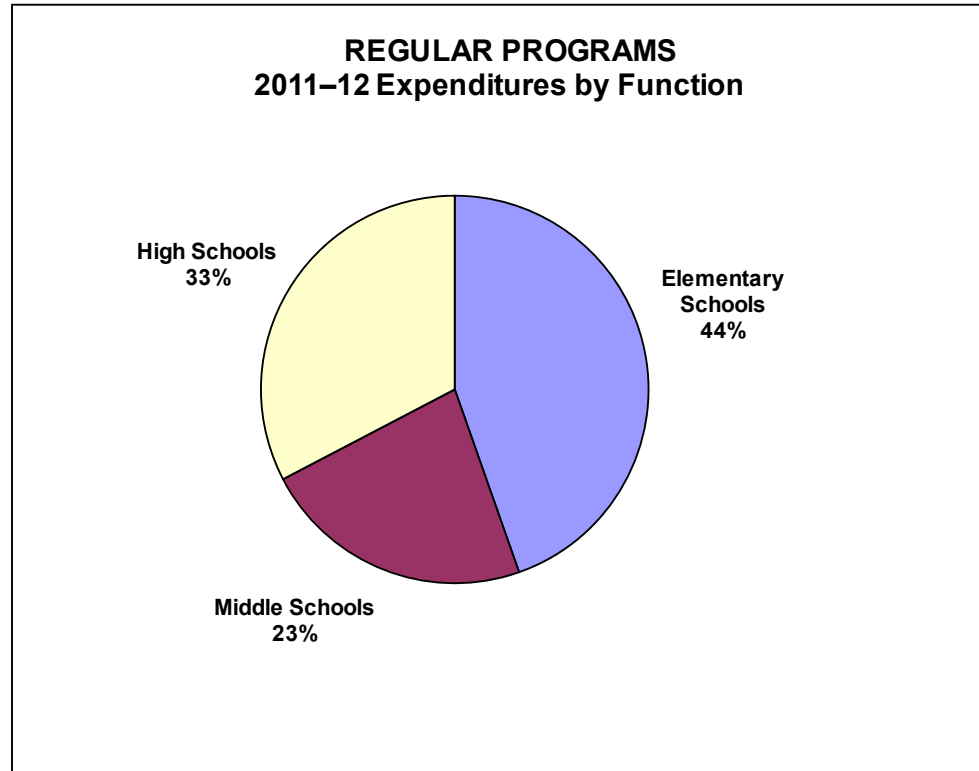
This program of instruction for children in grades kindergarten through five provides learning experiences focused on knowledge, concepts, skill, appreciation, attitudes, and behavioral characteristics needed by all pupils. The common learning areas include language arts (reading, writing, speaking, listening), mathematics, science, music, physical and health education, and social studies. Instruction is delivered in ways which encourage students to make connections between subject areas and to apply skills and knowledge in their lives.

1121 Middle School Programs

This level of instruction blends a strong academic program with a gradual transition from the elementary school to the high school. The middle school climate and program are designed to assist students to progress intellectually, physically, and socially by involving them in continued development of basic skills and exploratory activities. Students are encouraged to take increasing responsibility for their own behavior and learning. Standards for achievement at the middle level have been increased, and all students will be expected to meet benchmarks including algebra in grade 8.

1131 High School Programs

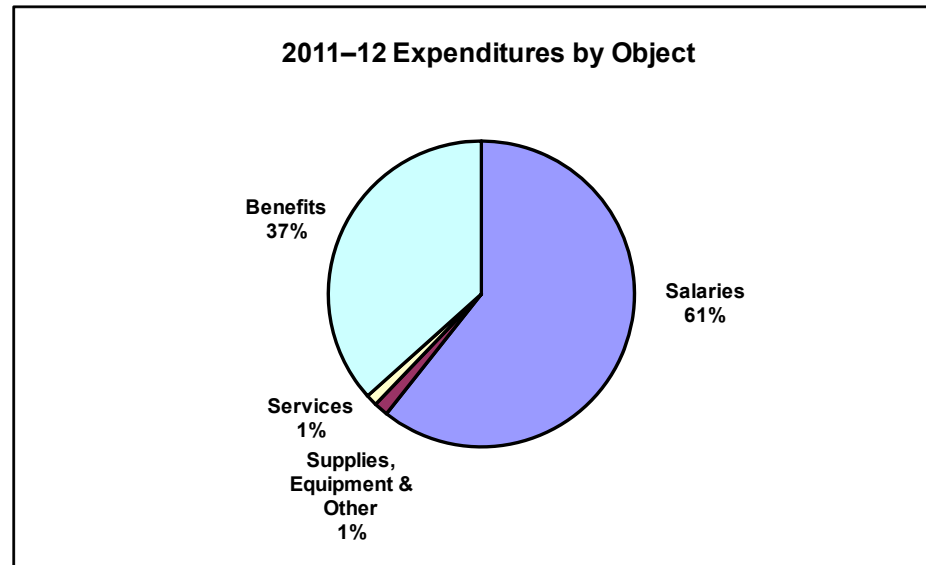
The high school instructional programs focus on learning experiences and activities which emphasize knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all students. Special efforts are made to help students understand themselves, their relationship with society, and the preparation necessary for their entry into the world of work and/or advanced academic and career training. A major focus will be preparing students to meet new graduation requirements that have increased rigor in language arts, math, and science. We expect that all students will graduate from high school prepared to be successful in careers, college and as citizens. Increased graduation requirements and the need to prepare graduates for the 21st century are resulting in programs and curriculum designed to improve critical thinking, collaboration, and presentation skills.



REGULAR PROGRAMS

Expenditures

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|-----------|-------------------|-------------------|-------------------|----------------------|
| Salaries | 43,496,230 | 42,037,341 | 40,355,661 | 35,961,301 |
| Benefits | 23,144,441 | 20,264,772 | 21,248,390 | 21,712,400 |
| Services | 147,678 | 155,192 | 766,525 | 721,323 ¹ |
| Supplies | 1,561,842 | 1,286,397 | 965,994 | 861,917 |
| Equipment | 0 | 0 | 1,350 | 972 |
| Other | 16,200 | 14,843 | 4,400 | 21,170 |
| | <u>68,366,391</u> | <u>63,758,545</u> | <u>63,342,320</u> | <u>59,279,082</u> |



SPECIAL PROGRAMS

SERVICE DESCRIPTION

Special programs provide a wide range of instructional and related services for students with disabilities, as well as alternative education, talented and gifted, English Language Learner, summer school, charter schools, and other programs. Eugene Education Options is a new consolidation and enhancement of existing school services to traditional and non-traditional school populations. Serving an overall group of over 700 students, these populations include: At-risk students in Options High Schools; students who are attending Early College High School; traditional and non-traditional students accessing online instruction; and other student populations who need personalized programs and services (including teen-parents and contracted service placements).

Key Board Goal for this service:

- *Increase achievement for all students and close the achievement gap.*

BUDGET GOALS FOR 2011–12

Goal 1. Partner with general education to shape the educational delivery system to meet every child's learning and social/behavioral needs and close the achievement gap.

Goal 2. Partner with general education to provide high quality instruction and access to the general curriculum for students with disabilities.

Goal 3. Continue to support district staff to implement and monitor instruction and effective intervention activities that address the needs of culturally and linguistically diverse students.

Goal 4. Work collaboratively with general education to expand Instructional Intervention/Progress Monitoring (IIPM) and Intensive Positive Behavior Support (IPBS) to middle and high school levels.

Goal 5. Based on the results of the Oregon Department of Education System's Performance Review and Improvement process, review current data and implement the district revised Continuous Improvement Plan.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- 3.7 licensed FTE Special Education teachers (Function 1250)
- 1.0 classified FTE Social Skills Specialist and 3.9 FTE Instructional Assistants-1:1/Autism (Function 1220)
- .5 classified FTE English Language Learner Support (Function 1251)

Additions/Reallocations

- 2.7 licensed FTE reallocated from less restrictive programs for students with disabilities (Function 1250) to .7 FTE restrictive programs (Function 1220), 1.3 FTE other restrictive programs (Function 1229), and .7 FTE Alternative Education (Function 1280) to more accurately reflect teaching assignments/student needs.
- 1.5 licensed FTE and .25 classified FTE reallocated from English Language Learner (function 1291) to 1.6 licensed FTE for Secondary Intervention support (Functions 1121 and 1131)
- 2.1 licensed FTE reallocated from Alternative Education (Function 1280) to High School Programs (Function 1131) to more accurately reflect duties.
- \$250,000 increase in charter school payments primarily due to board approval of Coburg Community Charter School in February 2011.

MAJOR FUNCTIONS

1210 Programs and Services for the Talented And Gifted (TAG)

Instruction provided for intellectually gifted and academically talented students addressing their assessed levels and rate of learning.

1220 Restrictive Programs for Students With Disabilities

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 not limited to such areas as 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.

1229 Other Restrictive Programs

Services and activities designed to support students with Autism or behavior needs.

1250 Less Restrictive Programs for Students with Disabilities

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. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

1260 Early Intervention

Services designed to evaluate children with developmental deficits in sensory, motor, communication, self-help, and socialization areas. It includes transition services to school age programs.

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.

1280 Alternative Education

Learning experiences for students who are not succeeding in a regular classroom setting; who are at-risk of dropping out of school; who may be more successful in a nontraditional environment; or who need a special education placement outside of district programs.

1288 Charter Schools

Expenditures related to district sponsored charter schools.

1291 English Language Learner (ELL) Program

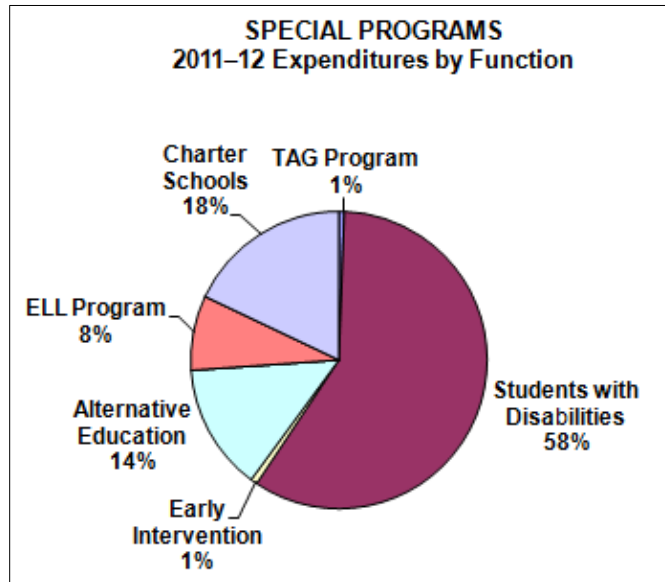
Instructional activities designed to improve English skills of students who do not speak English as their native language.

1294 Youth Corrections Education

Instructional programs delivered to youth in detention.

1460 Summer School

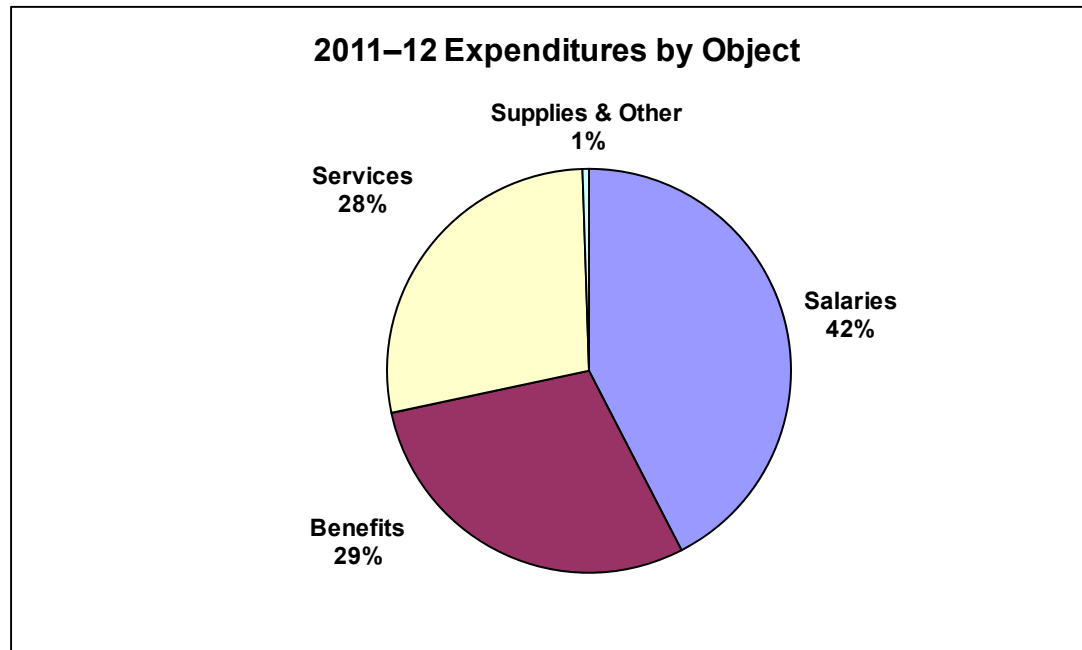
Instructional activities provided in accordance with summer school.



SPECIAL PROGRAMS

Expenditures

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|-----------|-------------------|-------------------|-------------------|-------------------|
| Salaries | 8,868,892 | 9,473,993 | 8,456,356 | 7,926,967 |
| Benefits | 5,212,388 | 5,296,909 | 5,101,465 | 5,463,203 |
| Services | 6,023,373 | 6,140,641 | 5,177,308 | 5,199,691 |
| Supplies | 116,308 | 89,776 | 84,159 | 61,074 |
| Equipment | 10,154 | 0 | 0 | 0 |
| Other | 31,244 | 108,612 | 40,200 | 35,200 |
| | <u>20,262,359</u> | <u>21,109,930</u> | <u>18,859,488</u> | <u>18,686,136</u> |



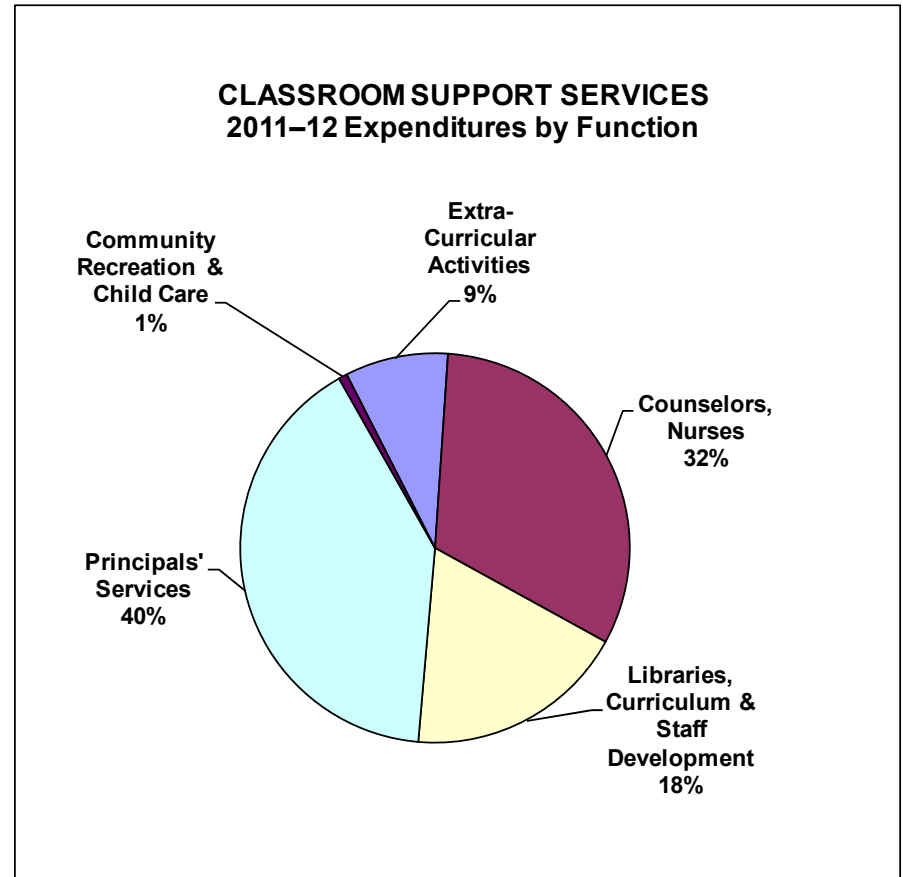
CLASSROOM SUPPORT SERVICES

Classroom Support Services include direct services to the staff that provide student instruction; activities designed to support instruction by providing materials, services, and professional growth opportunities; extra-curricular activities for students; those functions that directly support the non-instructional needs of students; and the administration of the schools that our students attend.

Each of the classroom support services programs has established a program of work and a set of goals and objectives for the 2011–12 school year. The documents that follow contain a brief description of each of these programs and their accompanying goals and objectives.

MAJOR FUNCTIONS

| | <u>2011–12 Budget</u> |
|--|-----------------------|
| EXTRA-CURRICULAR ACTIVITIES | \$2,344,668 |
| COUNSELORS, NURSES AND STUDENT SUPPORT | 8,740,012 |
| LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT | 5,023,283 |
| PRINCIPALS' SERVICES | 11,059,689 |
| COMMUNITY RECREATION SERVICES AND CHILD CARE | 192,114 |
| TOTAL | \$27,359,766 |



EXTRA-CURRICULAR ACTIVITIES

SERVICE DESCRIPTION

Activities designed to support successful student participation in regular and special instructional programs and extra-curricular activities. Support is provided by various specialists through direct service to students and consultation services with school personnel, parents, students and other agencies. Schools at each level provide opportunities for students to participate in music and physical education activities to the extent possible. The district continues to attend to the repair, maintenance, and improvement of district activity/athletic facilities. The district also collaborates with Lane Community College, the City of Eugene, YMCA, and KidSports to make co-curricular activities available for students.

Key Board Goal for this service:

- *Increase achievement for all students and close the achievement gap.*

BUDGET GOALS FOR 2011–12

Goal 1. Coordinate district activities and programs

- Investigate, develop, and implement district activity programs that provide maximum opportunities for student participation.
- Establish safe and legal standards for all programs.
- Focus on raising student participation, especially from underrepresented groups.
- Conduct after school programs and activities that provide more time for learning and enhance academic achievement.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- \$27,000 supplies and services
- \$125,000 salary reductions to reflect reduced number of coaching and activity increments

Additions and Reallocations

- .8 licensed FTE reallocated from direct classroom support (Function 1131) to more accurately reflect athletic trainer assignment (Function 1132)

MAJOR FUNCTIONS

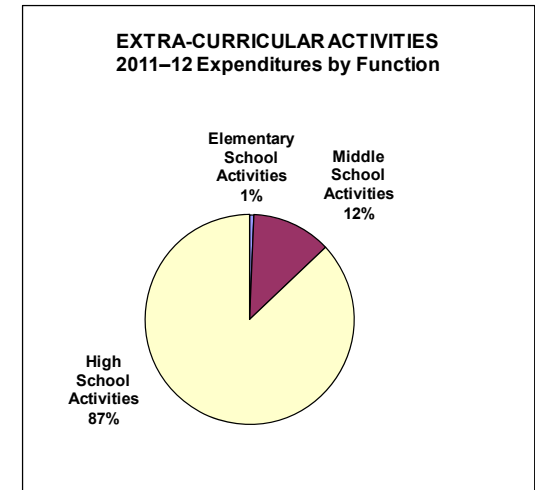
1113 Elementary Student Activities

1122 Middle School Student Activities

1132 High School Student Activities

This portion of the budget includes expenditures for student activities and athletics. These co-curricular programs supplement the basic instructional offerings by providing additional interests and experiences for student learning to take place.

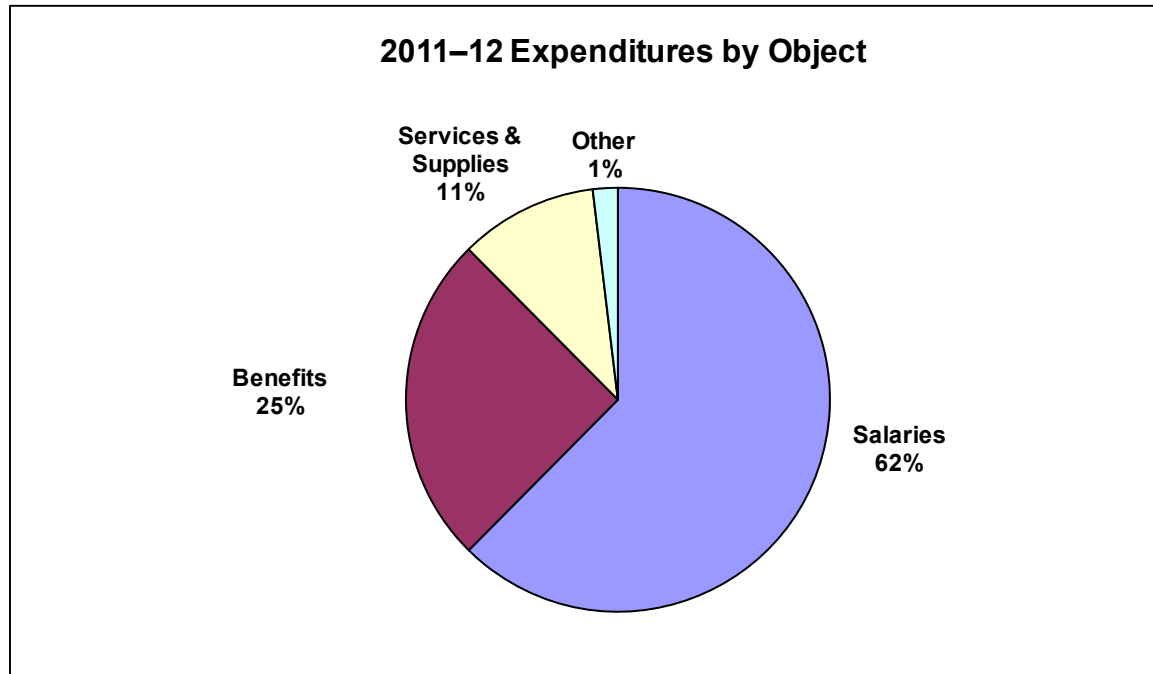
viding additional interests and experiences for student learning to take place.



EXTRA-CURRICULAR ACTIVITIES

Expenditures

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|----------|------------------|------------------|------------------|------------------|
| Salaries | 1,718,821 | 1,748,594 | 1,588,246 | 1,463,706 |
| Benefits | 508,094 | 438,401 | 513,773 | 589,389 |
| Services | 187,355 | 178,551 | 169,579 | 166,882 |
| Supplies | 157,158 | 94,897 | 104,470 | 80,001 |
| Other | 12,648 | 11,649 | 15,630 | 44,690 |
| | <u>2,584,076</u> | <u>2,472,092</u> | <u>2,391,698</u> | <u>2,344,668</u> |



COUNSELORS, NURSES AND STUDENT SUPPORT

SERVICE DESCRIPTION

Activities designed to support successful student participation in regular and special instructional programs. Support is provided by various specialists through direct service to students and consultation services with school personnel, parents, students and other agencies. *Some of these functions are funded by Federal, State and local grants.*

Key Board Goals for this service:

- **Increase achievement for all students and close the achievement gap.**

BUDGET GOALS FOR 2011–12

Goal 1. Include school counseling and guidance programs in the instructional support structure of all of the district schools.

- Identify the guidance and counseling needs of each student.
- Provide counseling services for students which will assist them to understand their educational, personal, and occupational strengths and areas for improvement.
- Relate students' abilities, emotions and aptitudes to educational and career opportunities.

Goal 2. Identify the needs of at-risk and special education students and design and implement intervention programs.

- Provide casework and intervention services to district secondary personnel, students and their families when family, health, social, emotional, or learning problems interfere with a student's school adjustment.

- Provide assistance, support and consultation to secondary school staff who implement required individualized education programs for students with disabilities.
- Assist secondary level schools and families in identifying necessary social, medical, and related community resources.

Goal 3. Work with staff and parents to identify health problems that are interfering with a student's ability to function effectively in schools; assist students, through referral and direct services; and provide education, consultation and support to students and their families.

- Ensure that students with chronic medical problems and those who are in fragile health have the nursing and related support necessary to attend school.
- Provide for the public health of all students and staff in the district by coordinating the screening of students, implementing state immunization and communicable disease

laws; serve as a liaison with community-based professional and civic organizations.

Goal 4. Provide assessment and consultation services to all schools within the district to ensure that students are appropriately placed in school programs.

- Provide assessment services for those students who have been referred to determine if they are eligible for special services, e.g., services to students with disabilities, services to talented and gifted.
- Provide assistance, support and consultation to school staff who implement required individualized educational programs for students with disabilities.
- **Goal 5. Provide crossing guards, student supervision assistants, and police officers in the schools to protect the safety of all students.**
- Provide instruction and guidance to students to increase their understanding of safety measures.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- .37 administrator FTE (Function 2190).
- Licensed: .4 FTE OT/PT Services, .35 FTE special education consultant, .5 FTE mental health therapist, .4 FTE nurse, and .3 FTE speech pathologist (Functions 2110, 2131, 2143, 2169).
- 1.4 classified FTE central office support (Function 2190).
- \$71,000 supplies and services.

Additions and Reallocations

- \$229,000 of targeted funding reallocated to fund 2.5 FTE Counselor positions in elementary schools (Function 2122).
- 2.1 licensed FTE to support middle to high school transition (Function 2129) reallocated to guidance services (Function 2122).
- .6 classified FTE (Function 2190) reallocated to site-based technology (Function 2665) to more accurately reflect duties.
- .6 classified FTE reallocated to Student Safety (Function 2115) from High School Programs (Function 1131) to more accurately reflect duties.
- .5 licensed FTE for Middle School counseling (Function 2122) reallocated from Improvement of Instruction (Function 2210) supplies/services.
- \$44,000 for safer school program cost increases (Function 2115).

MAJOR FUNCTIONS

2110 Attendance and Social Work Services

Those activities which are designed to improve student performance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.

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.

2122 Guidance Services

This program provides activities concerned with the relationship between students and others, including other students, staff, and parents. The major purpose of this effort is to assist pupils to understand their educational, personal and occupational strengths and limitations; to relate their abilities, emotions, and aptitudes to educational career opportunities; to form realistic plans and to achieve satisfying personal and social development.

2129 Other Guidance Services

Other guidance services not classified above.

2131 Health Services

Activities associated with directing and managing health services, which are not instruction, such as health inspection, treatment of minor injuries, and referrals for other health services.

2132 Medical Services

Activities concerned with the physical and mental health of students, such as health appraisal, screening for psychiatric services, periodic health examinations, emergency injury and illness care and communications with parents and medical officials.

2139 Other Health Services

Other health services not classified above.

2142 Psychological Testing Services

Activities concerned with administering psychological tests, standardized tests and inventory assessment of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents.

2143 Psychological Services

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students, conducting behavioral evaluations and interventions, and managing a program of psychological services.

2152 Speech and Language

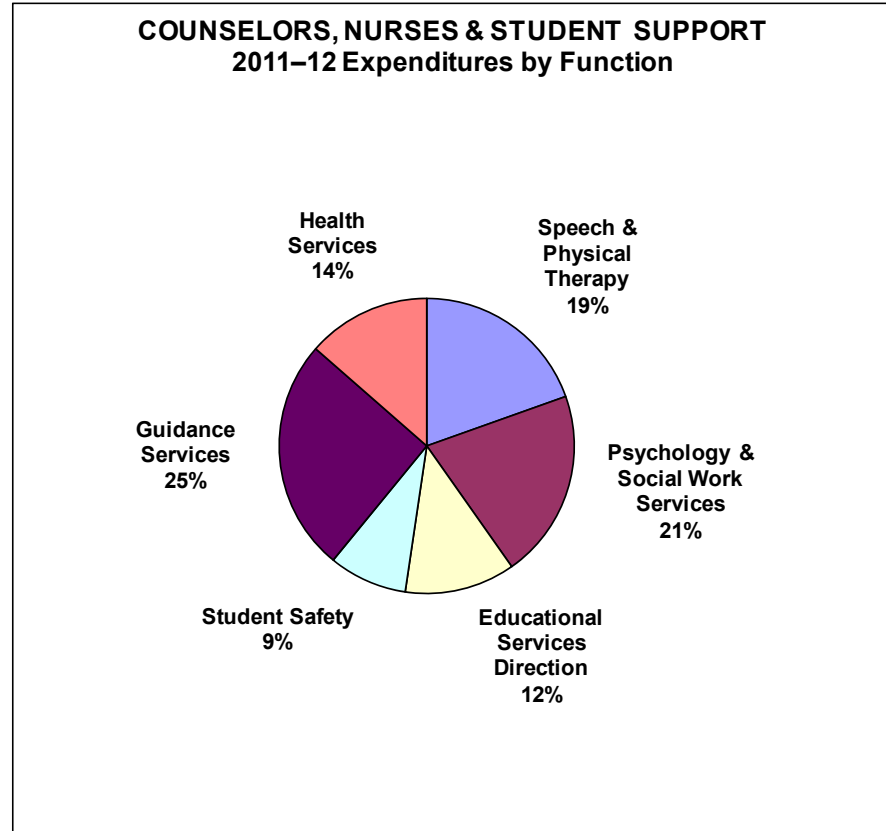
Speech/language services and support to students with disabilities

2169 Miscellaneous Support of Educational Services

Activities supporting district special educational programs

2190 Service Direction, Student Support Services

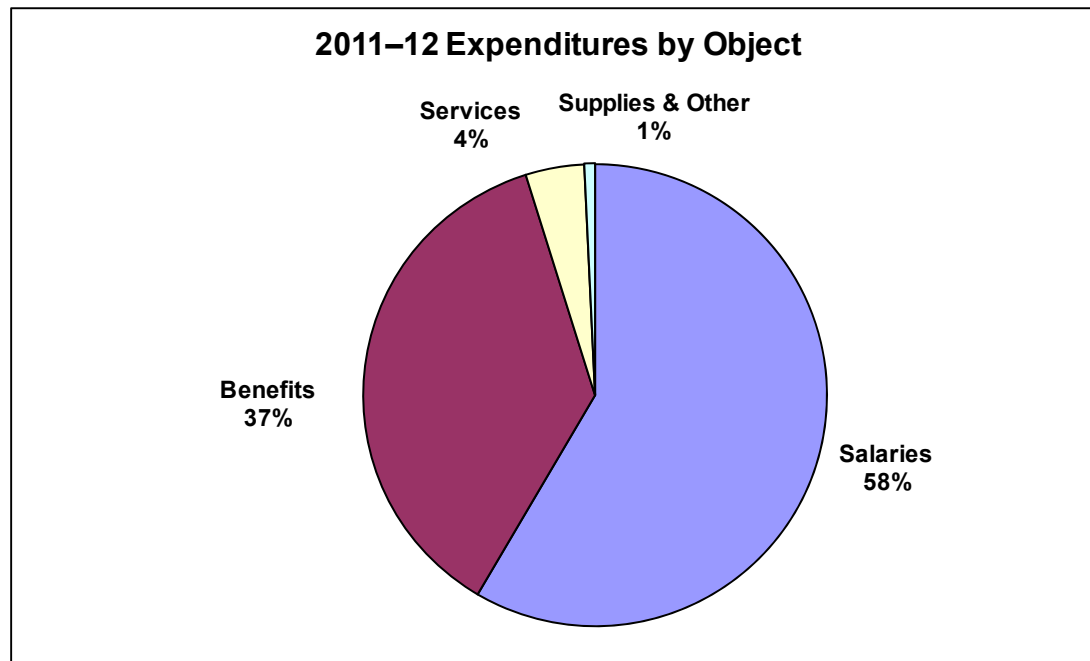
Activities associated with directing and managing student support services



COUNSELORS, NURSES AND STUDENT SUPPORT

Expenditures

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|----------|------------------|------------------|------------------|------------------|
| Salaries | 5,431,746 | 5,147,567 | 5,166,893 | 5,110,965 |
| Benefits | 2,946,999 | 2,512,948 | 2,822,224 | 3,205,498 |
| Services | 280,243 | 290,718 | 423,424 | 358,354 |
| Supplies | 65,844 | 64,988 | 70,865 | 64,561 |
| Other | 1,265 | 3,993 | 609 | 634 |
| | <u>8,726,097</u> | <u>8,020,214</u> | <u>8,484,015</u> | <u>8,740,012</u> |



LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT

SERVICE DESCRIPTION

Activities designed to support instruction by providing materials, services, and professional growth opportunities.

Key Board Goals for this service:

- **Increase achievement for all students and close the achievement gap.**
- **Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.**

BUDGET GOALS FOR 2011–12

Goal 1. Conduct curriculum planning, professional development, and assessment to support priority projects.

Priority Projects

To attain its objectives, the district's Instructional Leadership Team will continue to support priority areas that impact student achievement. Those areas and the projects that accompany each are outlined here.

Literacy:

- Expand and refine District 4J reading assessments.
- Align K–12 curriculum to standards in language arts.
- Support the language arts adoption and continue implementation of IIPM (Instructional Interventions and Progress Monitoring).
 - Elementary: K-5 schools began implementing IIPM in 2008-09.
 - Middle: Middle schools are completing their second year of the intervention model, led by the middle school Staff

Development Specialists (SDSs). This model provides building-level structures designed to promote the use of achievement and behavioral data to support struggling students. Each middle school is program staffed with a staff development specialist. The SDSs lead data team meetings at their respective schools, identify interventions, and assist teachers with assessing and monitoring the progress of individual students. Additionally, the eight SDSs meet weekly with a district coordinator who provides direction and professional development.

- High: In the fall of 2011, high schools will implement a model similar to the middle school model, with a Student Achievement Specialist (SAS) at each high school leading the building-level team in examining student data and planning effective academic and behavior interventions for students needing additional support. The

Student Achievement Specialists will meet weekly with a district coordinator who will assist them in refining and implementing this model.

- Help schools integrate their literacy goals and plans in the Continuous School Improvement Plan.
- Articulate expectations, budget guidelines, and accountability for the Literacy Infusion Project, a project aimed at training teachers in effective reading and writing instruction.

Math:

- Complete and implement District 4J math assessments.
- Continue to implement and support the district's new K-8 math adoption.
- Continue implementing K-12 Math Task Force recommendations for best practices and programs to improve student achievement in math.

GENERAL FUND — CLASSROOM SUPPORT SERVICES — LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT

Integration of special education and regular education:

- a. Improve effectiveness of SSTs. through training on interventions and best practices.
- b. Include teams of principals, special education teachers, and regular education teachers in all staff development on best practices, requirements and assessment.
- c. Serve students identified on the autism spectrum in a more effective way through training and program development.
- d. Continue to train staff on progress monitoring, interventions, and access to the general curriculum.

Data-driven decision-making:

- a. Train building administrators and teachers on the effective use of data for making instructional decisions and implementing appropriate interventions.
- b. Train building data teams on how to access and effectively use progress monitoring data to support student success.

Testing Environments:

- a. Share and implement strategies to create optimum testing environments.
- b. Refine implementation of the computerized OAKS (Oregon Assessment of Knowledge and Skills) state assessment system.
- c. Clarify Oregon Department of Education assessment rules and processes for building administrators and teachers.
- d. Support teachers in integrating progress monitoring assessments into daily instructional routines.
- e. Develop performance assessments (work samples) for reading and math grades 3-12.

English Language Learner (ELL) Students:

- a. Provide training on best ELL instructional practices for building administrators and teachers.
- b. Provide coaching for teachers using sheltered English strategies.
- c. Enhance the language development program at the elementary level.

Structures for student achievement coordination:

- a. Give guidance to building administrators and teachers on integrating general and special education and on improving student achievement.
- b. Implement the Intervention Staff Development Specialist model in middle schools.
- c. Focus on improving achievement for all students and eliminating the achievement gap.

Cultural Competence:

- a. Provide site-specific cultural competence training to building administrators and teachers.
- b. Train building administrators on engaging families from diverse backgrounds in the school.
- c. Incorporate concepts around cultural competence and community engagement into Continuous School Improvement Plans.

School culture support:

- a. Refine and expand Positive Behavior Support (PBS) in schools.
- b. Implement student surveys on bullying and harassment to obtain valid student-level data on school climate.

- c. Maintain and use data on student attitudes, suspension/expulsion, and bullying/harassment to improve school culture and climate.

High School reform:

- a. Implement new graduation requirements.
- b. Develop performance assessments for each high school student to complete to meet new graduation requirements.

Goal 2. Provide professional development and programs that incorporate into the school culture and the curriculum an appreciation for diversity, an understanding and respect for different cultural and ethnic backgrounds, and knowledge of the contributions made by ethnic minorities.

- Build capacity for ensuring equitable educational opportunities for all students by providing professional development opportunities in cultural competence and equity leadership for principals and teachers.
- Support district efforts at implementing instructionally related recommendations, based on data and survey results, to promote diversity and multicultural education.
- Continue the analysis of state test scores to monitor the academic progress of minority populations and design strategies or programs to assist students to realize their potential.
- Support and encourage school based efforts to incorporate multicultural curriculum throughout the instructional and staff development programs.

Goal 3. Assist schools in accessing community resources for the improvement of instruction

- Enhance the educational experience by using volunteers and by developing school partnerships.
- Recruit business and community organizations to be involved with schools.
- Develop career pathway opportunities for students and promote school-to-work activities.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- 1.5 professional FTE in administration support and financial management (Function 2211).
- 1.2 licensed FTE for staff development specialists (Functions 2211 and 2240).
- \$125,000 support for After-School Programs (Function 2210) which will be primarily grant-funded.
- \$30,000 in regional activity days program support (Function 2210).
- \$70,000 in support of Technology Integration Phases Program (Function 2240).
- \$63,000 in work study student program support (Function 2219).
- \$30,000 reduction in district-wide equity initiatives professional development (Function 2240).
- .7 classified FTE for program coordination (Function 2211).
- .1 administrator FTE to support charter school oversight (Function 2211).

Additions and Reallocations

- 1.0 licensed FTE for middle school Intervention Staff Development Specialist reallocated from Function 2211 to Function 2210.
- .5 administrator FTE reallocated from principals' services (Function 2411) to support district-wide student testing (Function 2211).
- .25 classified FTE reallocated from substitute salaries (Function 2210).
- Budgeted funds for substitutes and additional licensed salaries in improvement of instruction services (Function 2210) were reallocated to staff development (Function 2240) to more accurately reflect intended uses.
- 1.0 supervisory FTE reallocated from computing information services (Function 2660) to site-based technology (Function 2665) to more accurately reflect assigned duties.
- 8.2 classified FTE reallocated from regular instruction and service direction (Functions 1111, 1121, 1131, 2190) to site-based technology (Function 2665) to better support instructional technology.
- .25 licensed FTE reallocated from Multicultural Education (Function 2214) to High School Programs (Function 1131) to more accurately reflect duties.

MAJOR FUNCTIONS

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 Direction of Instruction Services

Activities associated with directing and managing the improvement of instruction services.

2213 Curriculum Development Services

Activities designed to aid teachers in developing, preparing and using curriculum materials.

2214 Multicultural Education

Activities associated with managing and directing the multicultural program.

2219 Other Improvement of Instruction Services

Activities for improving instruction other than those contained in the other 2210 functions. Staff including district coordinators of activities and athletics, music, technology, and language. Funds to support the student work study program.

2221 Instructional Materials Center

Activities associated with previewing publications.

2222 Library/Media Services/Print

Activities such as cataloging, circulating print and non-print materials, and networking with other entities to offer a wide array of these materials to students and staff.

2223 Library/Media Services/Audio-Visual, Non-print, and Computers

The Eugene 4J library/media program provides resources and instruction to help students find, use and apply information which enables them to function successfully in the school program, to enjoy reading and fulfill future learning needs. Automated media centers help students by providing opportunities for them to seek information electronically and independently.

2230 Assessment and Testing

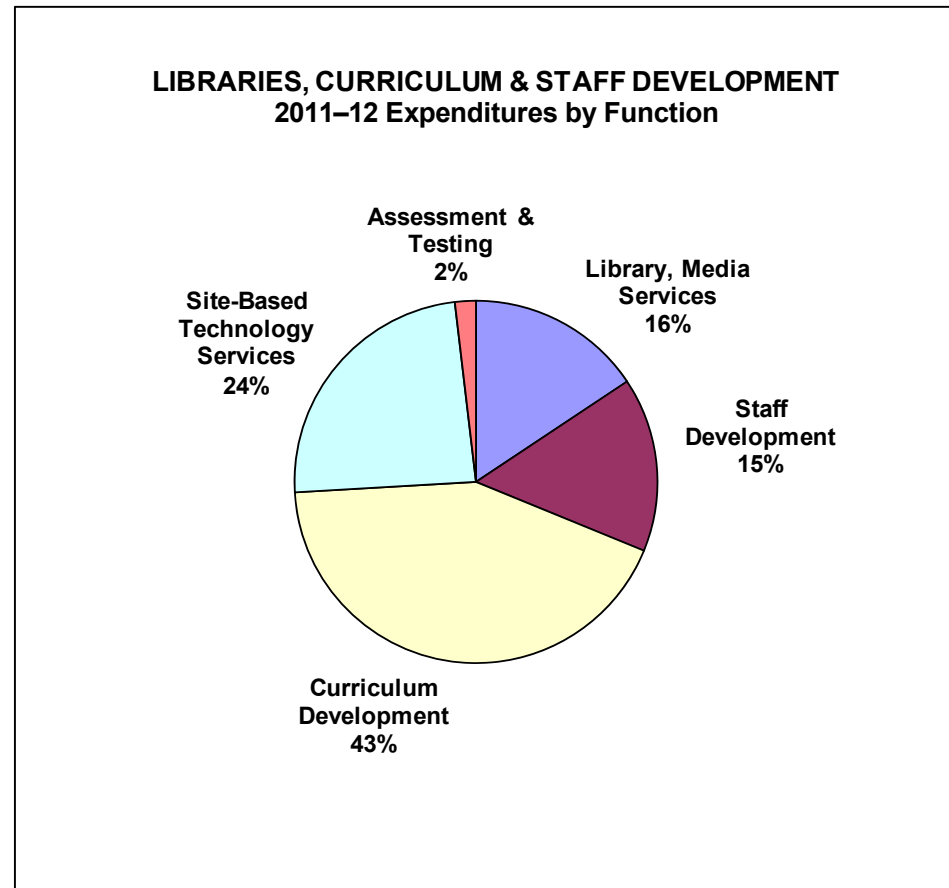
Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

2240 Instructional Staff Development

Activities specifically designed for instructional staff to assist them in preparing and using special/new curriculum materials, understanding and using best teaching practices, and any other activity designed to improve teacher performance.

2665 Site-based Technology Services

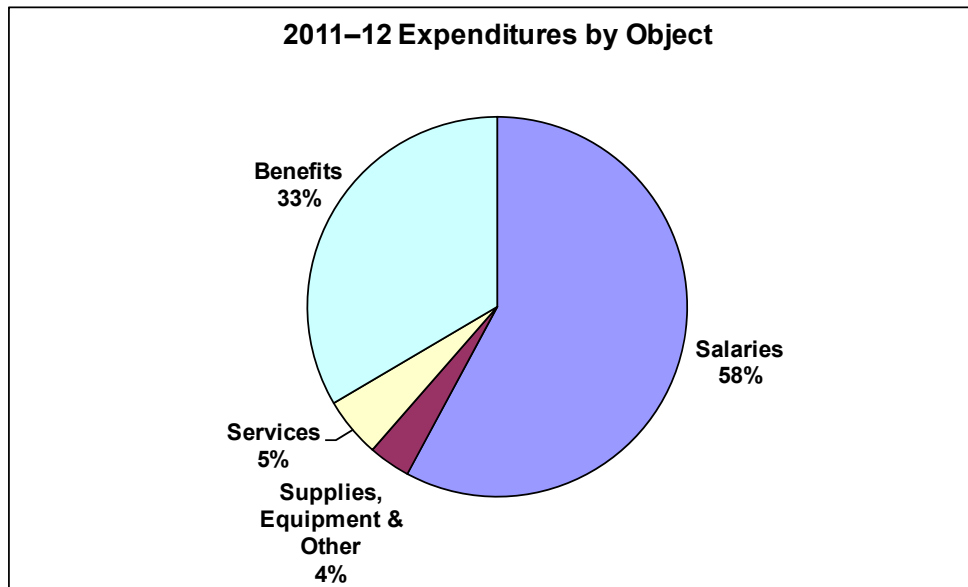
Activities to support instructional staff in the integration of technology into curriculum.



LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT

Expenditures

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|-----------|------------------|------------------|----------------------|------------------|
| Salaries | 3,529,020 | 3,057,407 | 2,969,686 | 2,906,307 |
| Benefits | 1,508,984 | 1,536,735 | 1,404,110 | 1,681,493 |
| Services | 420,675 | 381,466 | 437,608 ¹ | 256,305 |
| Supplies | 269,340 | 295,504 | 188,534 | 179,178 |
| Equipment | 0 | 0 | 0 | 0 |
| Other | 13,381 | 14,737 | 0 | 0 |
| | <u>5,741,399</u> | <u>5,285,849</u> | <u>4,999,938</u> | <u>5,023,283</u> |



¹ Includes one-time investment in targeted professional development and funding to support strategic planning initiatives.

PRINCIPALS' SERVICES

SERVICE DESCRIPTION

Principals' Services provides funding for school leadership, including principals, assistant principals, extended contracts, and other related services.

Key Board Goals for this service:

- *Increase achievement for all students and close the achievement gap.*

BUDGET GOALS FOR 2011–12

Goal 1. Implement and supervise the District's required instructional program.

Goal 2. Emphasize strategies and techniques that will facilitate the transition of students from elementary to middle school, from middle to high school and high school to post-secondary school or work.

Goal 3. Evaluate staff using effective evaluation procedures.

Goal 4. Coordinate school instructional and athletic/activity programs including programs for at-risk students.

Goal 5. Lead and direct school level budgeting, scheduling, staffing and restructuring.

Goal 6. Lead efforts to eliminate the achievement gap and to enable all students to achieve higher standards.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- 2.55 administrative FTE and 3.0 classified FTE due to school consolidations.
- 1.0 administrative FTE due to budget reductions.
- \$108,000 supplies and services.
- 6.7 classified FTE due to budget reductions

Reallocations

- .5 administrative elementary principal FTE reallocated to support district-wide student testing (Function 2211).

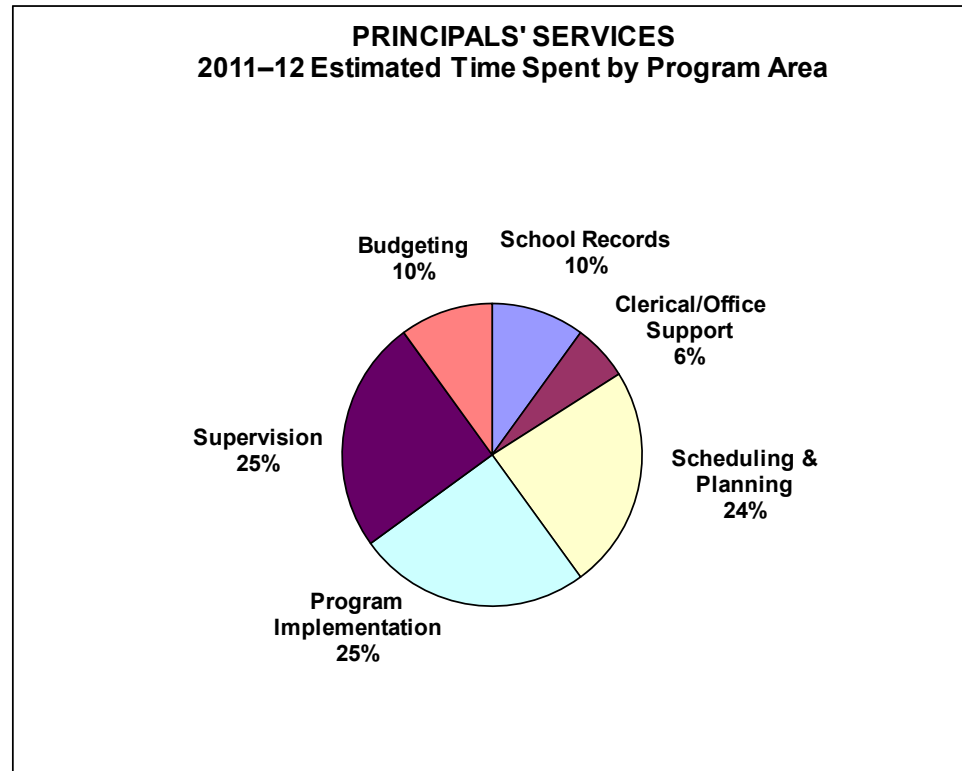
MAJOR FUNCTIONS

2411 Principals' Services

Expenses connected with activities performed by principals in the 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 school records, and coordination of school instructional activities with instructional activities of the district. Clerical staff for these activities are included.

2490 Other Support Services—School Administration

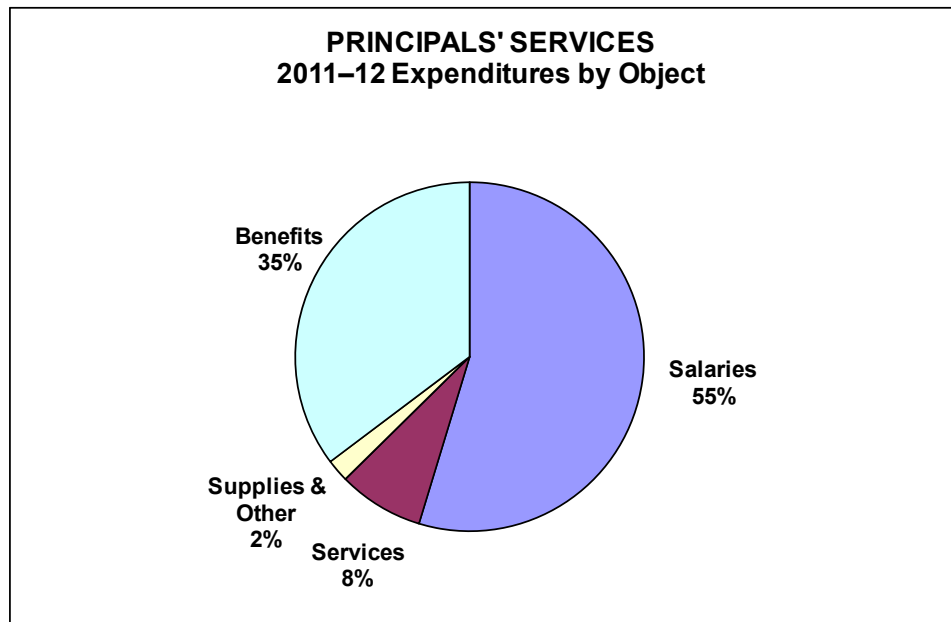
Other school administration services which cannot be recorded under the preceding function. Included here are extended contract costs for school administrators.



PRINCIPALS' SERVICES

Expenditures

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|----------|-------------------|-------------------|-------------------|-------------------|
| Salaries | 7,657,219 | 7,414,964 | 6,782,552 | 6,049,101 |
| Benefits | 4,055,399 | 3,754,566 | 3,855,823 | 3,900,607 |
| Services | 515,677 | 446,177 | 1,018,529 | 876,506 |
| Supplies | 259,797 | 283,337 | 189,360 | 233,375 |
| Other | 2,857 | 6,802 | 10,000 | 100 |
| | <u>12,490,949</u> | <u>11,905,846</u> | <u>11,856,264</u> | <u>11,059,689</u> |



COMMUNITY RECREATION SERVICES AND CHILD CARE

SERVICE DESCRIPTION

Activities involved in providing child care and in managing community use of district facilities.

Key Board Goals for this service:

- *Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.*

BUDGET GOALS FOR 2011–12

Goal 1. Building rental and scheduling

Ensure safe and appropriate use of school buildings by youth activity groups and other community users that rent school facilities.

Goal 2. Child care services

Provide Child Care Services as an adjunct to the instructional program. These services are available at the Opportunity Center, Churchill High School and North Eugene High School. The instructional program includes child care classes as a part of the curriculum. This program is supported by tuition fees from parents.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- .5 classified FTE reduction for scheduling and coordinating community use of elementary and middle school buildings (Function 3320).

Additions and Reallocations

None

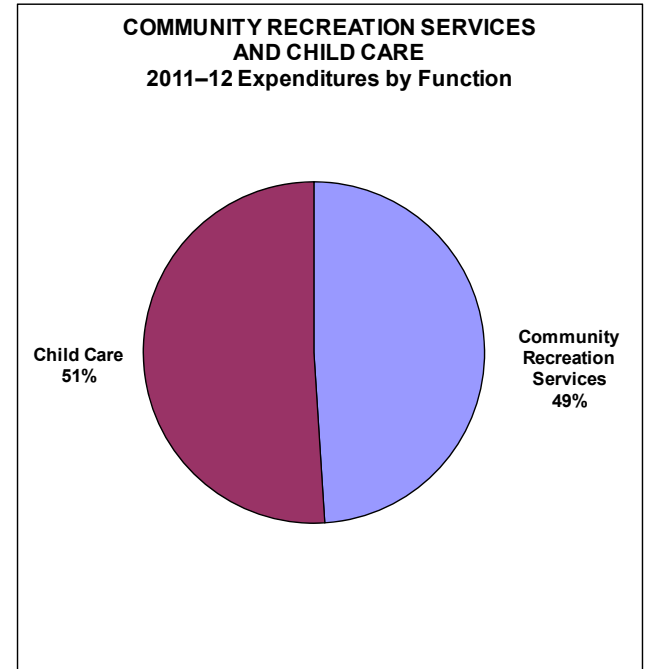
MAJOR FUNCTIONS

3320 Community Recreation Services

The district provides facilities for the City of Eugene, KIDSPORTS, and other partners to provide students a variety of educational and recreational enrichment activities after school and on weekends. School facilities are also frequently rented for other community activities and for private uses.

3510 Child Care Services

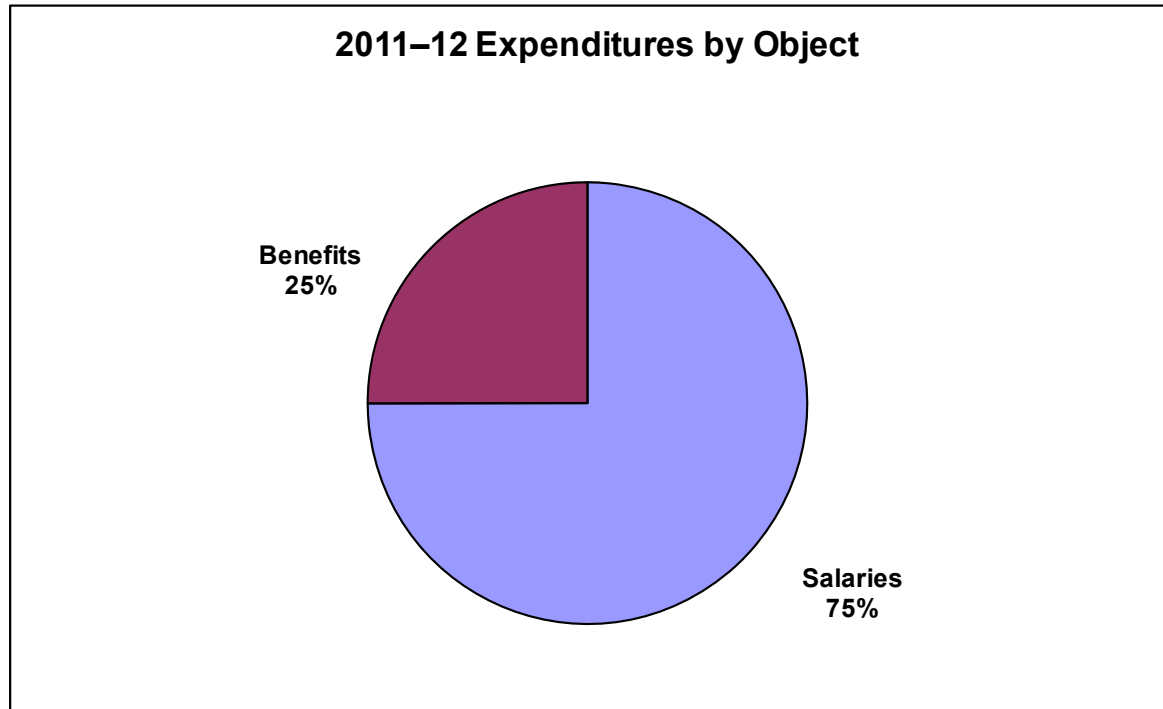
Activities concerned with the provision of programs for custodial child care, which are not a part of, or directly related to, the instructional program.



COMMUNITY RECREATION SERVICES & CHILD CARE

Expenditures

| | 08-09 | 09-10 | 10-11 | 11-12 |
|----------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Budget | Adopted |
| Salaries | 157,351 | 180,587 | 161,048 | 144,044 |
| Benefits | 80,829 | 96,883 | 54,700 | 48,070 |
| Services | 7,389 | 7,743 | 0 | 0 |
| Supplies | 122 | 0 | 0 | 0 |
| | <u>245,691</u> | <u>285,214</u> | <u>215,748</u> | <u>192,114</u> |



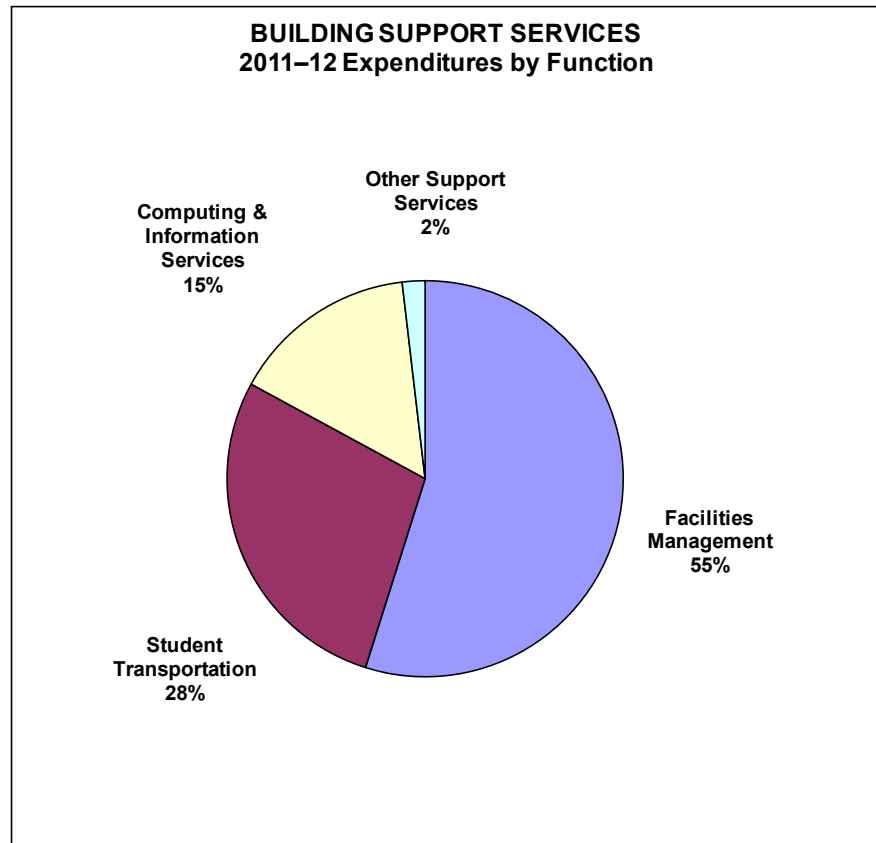
BUILDING SUPPORT SERVICES

Building Support Services provide direct support to students and staff in the school buildings, including maintenance and operations of school buildings, student transportation, food services (included in a separate nutrition services fund), supplies and mail distribution, and effective communications through networked computer and telephone systems.

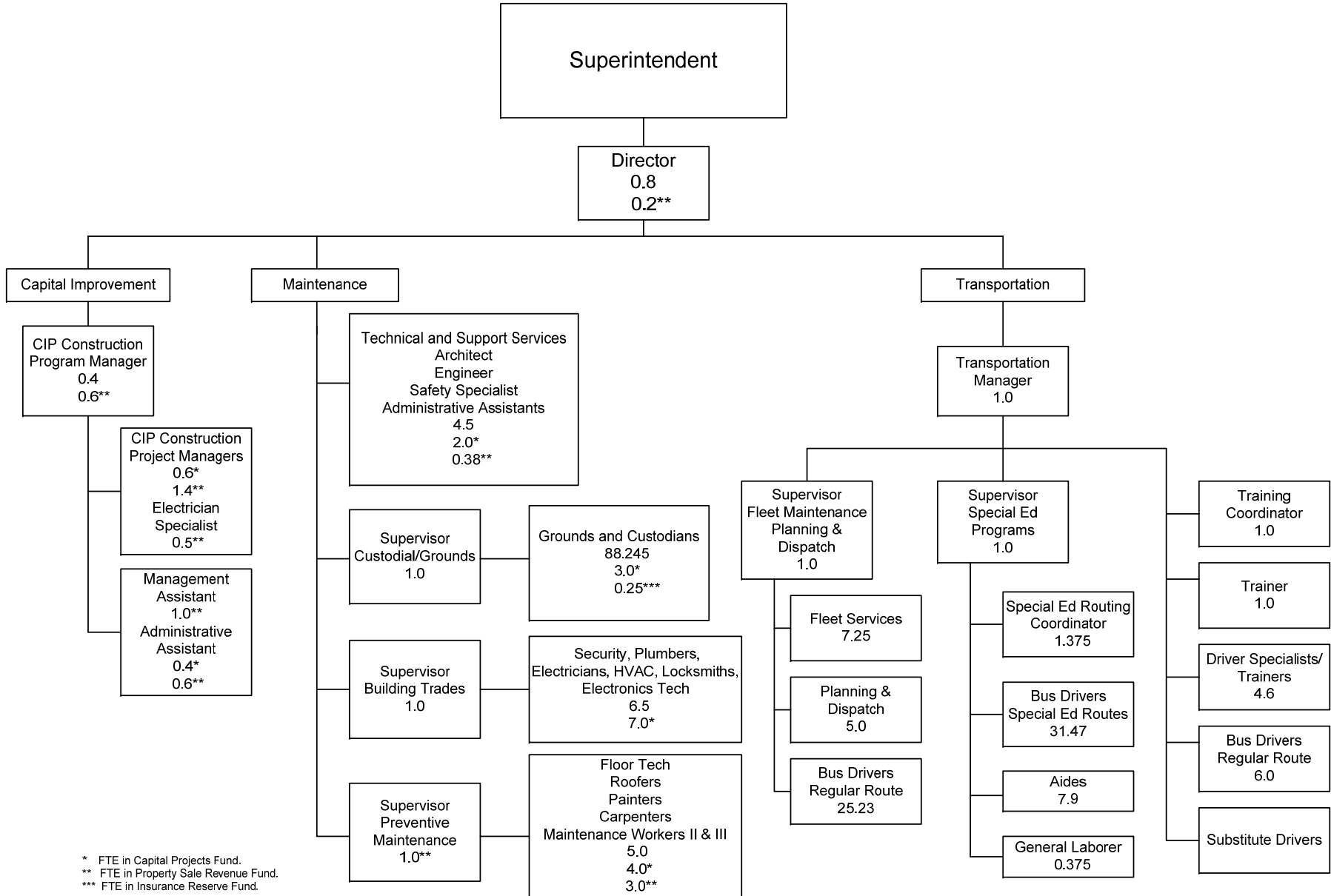
- The Facilities and Transportation Services Department provides safe, reliable transportation for district students, and works to create and maintain safe, comfortable and attractive facilities to enhance the learning and working environment for district students and employees.
- The Nutrition Services program provides affordable and nutritious meals to students under the guidelines of the federal Child Nutrition Program. The program is budgeted in the nutrition services fund and is not included in the general fund budget.
- Computing and Information Services manages the district’s information resources, which span instructional and administrative uses of technology.
- Other Support Services include purchasing, warehousing, courier and mail service.

MAJOR FUNCTIONS

| | <u>2011-12 Budget</u> |
|----------------------------------|-----------------------|
| FACILITIES MANAGEMENT | \$11,907,218 |
| STUDENT TRANSPORTATION | 6,086,880 |
| COMPUTING & INFORMATION SERVICES | 3,299,216 |
| OTHER SUPPORT SERVICES | 404,440 |
| TOTAL | <u>\$21,697,754</u> |



**Facilities and Transportation Department - Organization Chart
2011–2012 - Lane County School District 4J - Eugene, Oregon**



FACILITIES AND TRANSPORTATION SERVICES

SERVICE DESCRIPTION

The purpose of the Facilities and Transportation Services Department is to provide safe, reliable transportation for district students, and to create and maintain safe, comfortable and attractive facilities to enhance the learning and working environment for district students and employees.

Key Board Goals for this service:

- **Provide prudent stewardship of district resources to best support student success, educational equity and choice.**

BUDGET GOALS FOR 2011-12

Goal 1. Obtain general obligation (g.o.) bond funding to support capital improvements to district facilities.

As of this writing, the district board has approved placing a \$70 million g.o. bond for capital improvements on the May 17, 2011 ballot. The bond measure furthers efforts begun in the Long-Range Facilities Plan adopted by the board in 2002. The bond would fund capital improvements to school facilities, certain general fund costs for building upgrades and repairs, upgrade technology systems and provide a broad range of support for changes in delivery of instruction. Should the bond be approved by voters in May, the adopted budget will be revised to reflect bond funding and anticipated projects which will include shifting approximately \$1 million in general fund operating costs to the capital projects fund. Future processes and decisions regarding possible grade level reconfiguration, language immersion schools, and potential school closures and consolidations will affect projects considered for bond funding.

If the bond is not approved, Facilities staff will assist the superintendent and board in

responding to voter concerns and provide support for a possible future bond election. See Capital Improvement Program.

Goal 2. Continue to implement and enhance the preventive maintenance program to the extent possible in light of regular maintenance staff reductions.

The capital budget includes the seventh year of funding for the preventive maintenance (PM) program. This program is funded by proceeds from the sale of surplus property. The preventive maintenance program funds activities that maximize the longevity and reduce the long term maintenance costs of buildings. Enhancements include the addition of regularly scheduled work integrated with the existing work order request system. Additional focus is on efforts to reduce operating costs for buildings with above average utility usage. The PM team has been required to absorb the preventive maintenance work previously performed by the high school maintenance coordinators that were removed from the high schools (department restructuring) to offset staffing reductions (5.0 FTE) in 2009-2010. The PM budget includes \$80,000 for materials and supplies.

See Capital Improvement Program for additional information.

Goal 3. Operate jointly with the City of Eugene eight multi-purpose synthetic turf athletic fields.

Two of the high school fields are scheduled to be replaced in 2011-12.

Goal 4. Initiate the process of moving special needs routing away from the software currently used and into the Edulog school bus routing system.

This will allow integration between the routing system and the GPS information and lead to more efficient routing.

Goal 5. Continue to streamline the current route system and accommodate new routing needs created by school consolidations.

The GPS system, which is integrated with existing school bus routing software, will be used to analyze and streamline bus routes.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Facilities

Over the last few years, the facilities repair function has become more responsive to clients through enhancement of the work order and scheduling program. Integration of scheduled maintenance insures that critical maintenance requirements, especially those legally required, are not overlooked. Building and site security improvements (funded through the Capital Improvement Program) are becoming increasingly sophisticated and effective for managing daily security.

Recent upgrades to heating and air conditioning system control systems as well as other systems affecting energy use are resulting in 15 to 30 percent energy savings following completion. Continued monitoring of utility usage will provide the information necessary to guide focused efforts at specific sites. Monitoring is also important to quickly identify system failures which otherwise may cause excessive energy use and/or compromise the comfort and well being of building occupants.

Transportation

Over this last year 4J Transportation has been able to reduce the number of regular routes and decrease labor on other routes due to the efficiencies made possible by the use of the GPS system for analyses and reconfigurations.

Reductions

- 5.0 classified FTE, including 1.0 Electrician, 2.0 Maintenance Worker II, 1.0 Senior Groundskeeper and 1.0 HVAC/Refrigeration Specialist IV. (Functions 2542, 2543)
- 9.4 classified FTE (74.8 hours) district-wide custodian assignments (Function 2548).
- 4.6 FTE custodian assignments related to the closure of Coburg, Crest Drive and Parker elementary schools (Function 2548).
- 0.54 classified FTE bus driver staff (Function 2552).
- \$1 million in appropriations for building improvements and repairs, including the value of 11 FTE classified staff and \$189,385 in materials costs, were shifted from the general fund to the capital projects fund with voter approval of \$70 million in bonds. These costs will be paid from bond proceeds for six years.

Additions and Reallocations

None

MAJOR FUNCTIONS

2541 Directing & Managing 4J Facilities
Activities of directing and managing the operation and maintenance of school plant facilities.

- 2542 Building Maintenance**
- Floor Covering
 - Roofing
 - Building Repairs
 - Plumbing/Heating/Electrical
 - Air Conditioning
 - Filters
 - Food Service Equipment Repair

- 2543 Grounds Maintenance**
- General Grounds Service
 - Asphalt Repair
 - Playgrounds/Athletic Fields
 - Irrigation
 - Fencing
 - Site Improvements

- 2544 Building Repair**
- Building Construction
 - Remodeling/Alterations

- 2546 Security Services**
- Security Monitoring
 - Security Patrolling
 - Locks & Keys
 - Asbestos Management
 - Building Safety

GENERAL FUND — BUILDING SUPPORT SERVICES — FACILITIES AND TRANSPORTATION SERVICES

2548 Building Operation Services

- Custodial Equipment Repair
- Rentals
- Custodial Supplies & Equipment
- Pest Control
- Electricity & Fuel
- Water/Garbage/Sewage

2549, 2559 Transportation

District motor pool and fleet management. Student transportation is included under Direct Support of Students.

2551 Pupil Transportation Services

Activities pertaining to directing and managing pupil transportation services.

2552 Vehicle Operation Services

Activities concerned with operating vehicles for pupil transportation from the time the vehicles leave the point of storage until they return to that point. Driving buses or other pupil transportation vehicles is included. Liability insurance of pupil transportation vehicles is recorded here.

2554 Vehicle Purchasing, Servicing, and Maintenance Services

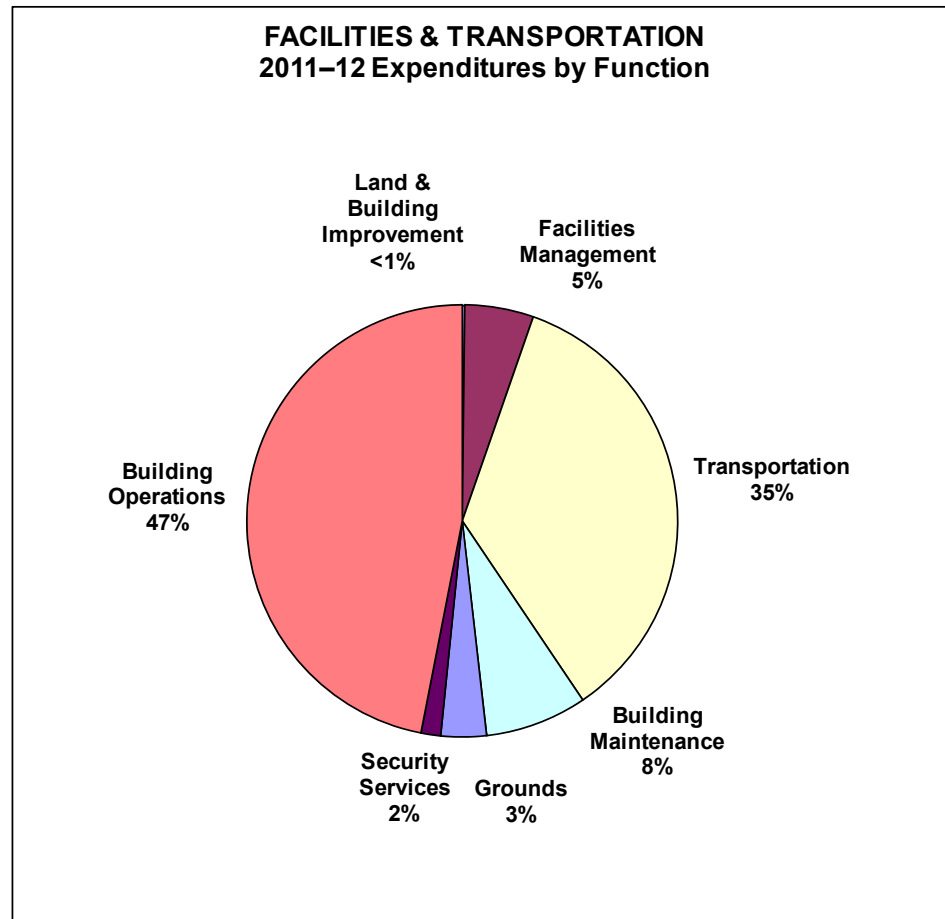
Activities concerned with maintaining pupil transportation vehicles in good operating condition.

2555 Student Transportation

Other than to and from school (District Expenses).

2556 Student Transportation

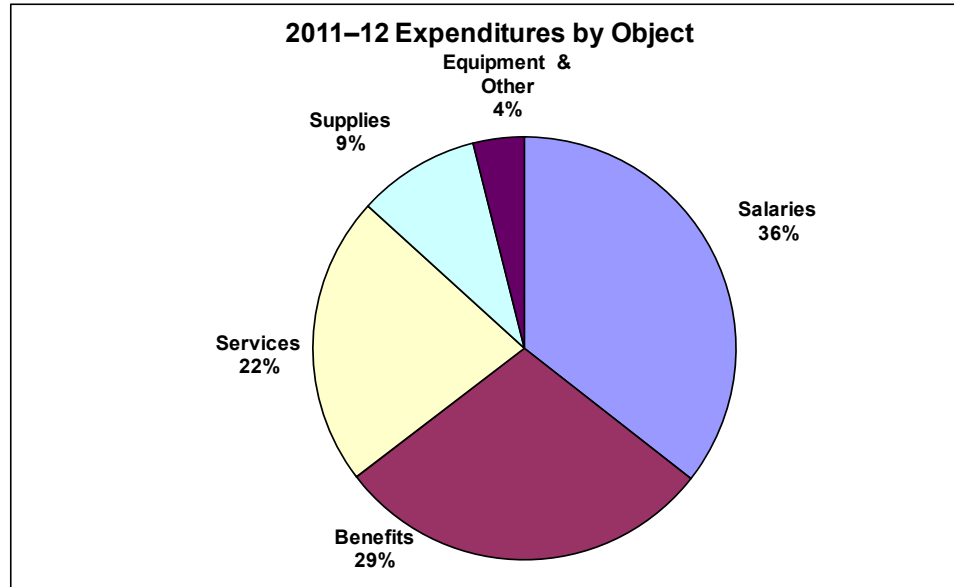
Other than to and from school (Refundable).



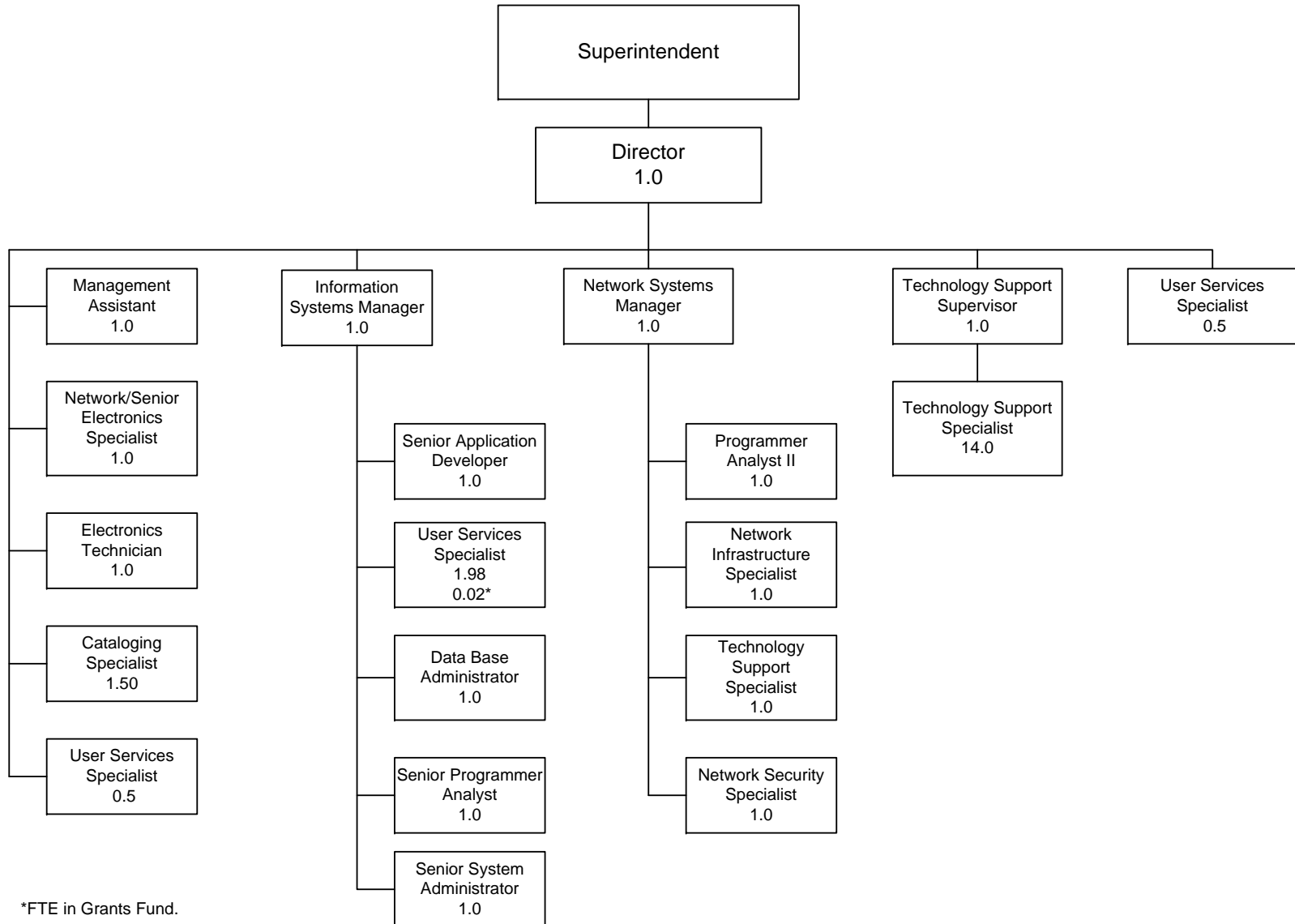
FACILITIES AND TRANSPORTATION

Expenditures

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|-----------|-------------------|-------------------|-------------------|-------------------|
| Salaries | 7,816,007 | 7,754,658 | 7,560,669 | 6,399,646 |
| Benefits | 5,037,110 | 4,939,890 | 5,575,649 | 5,224,624 |
| Services | 3,785,458 | 3,984,765 | 4,276,857 | 3,984,364 |
| Supplies | 2,030,745 | 1,987,190 | 1,807,576 | 1,682,017 |
| Equipment | 76,246 | 33,064 | 53,173 | 54,170 |
| Other | 498,997 | 564,639 | 573,864 | 649,278 |
| | <u>19,244,563</u> | <u>19,264,207</u> | <u>19,847,788</u> | <u>17,994,099</u> |



Computing and Information Services Department –
 Organization Chart
 2011–2012 - Lane County School District 4J - Eugene, Oregon



*FTE in Grants Fund.

COMPUTING AND INFORMATION SERVICES

SERVICE DESCRIPTION

The mission of the Computing and Information Services (CIS) Department is to provide highly reliable and useable technology resources for district students and staff. The resources provided by the department include in-school and district-wide networks, phone systems, student information systems, data warehouse systems, data extraction and reporting services, library systems, email services, calendaring services, web services, repair services, file and print services, and desktop support.

Key Board Goal for this service:

- **Provide prudent stewardship of district resources to best support student success, educational equity and choice.**

BUDGET GOALS FOR 2011-12

Goal 1. Support information systems

Provide technology based information systems for district staff to enhance classroom instruction; facilitate communications; gather, manage and analyze district information; and provide data for local, state and federal needs.

The student information system and the data warehouse are used to collect and manage student information for administrators, teachers and staff to inform instruction, facilitate data analysis, and provide both internal and external reporting. 4J shares resources and expenses with five other Oregon school districts using the same student system. The district also shares information and expenses with other Oregon districts in the development of new student system applications. Due to a company buyout the student information system will only be supported until July 1, 2012. Because the investment in moving to a new system can be very large, the district has joined a statewide effort to evaluate possible replacement systems. In 2011-12 a replacement system that best meets the district's needs will be identified and a plan for

an implementation process during the 2012-13 school year will be developed. Funding for a new system is contingent on a capital bond approval by voters.

Goal 2. Support networks

Provide high capacity, highly reliable data networks and resources to district students and staff to improve instruction and administrative functions. A high speed fiber network connects all but six district building sites to the Ed Center. Plans are being made to connect two more schools to our fiber network using Federal stimulus funds. If a capital bond is approved by voters in May 2011 the process of replacing outdated network infrastructure and expansion of the wireless network to include all buildings in the district will begin. If the bond is not approved only critical replacements will be performed.

Goal 3. Support district applications

Provide directory services, email systems, mailing lists, server administration, central file storage, instructional software (e.g., FastMath, Pearson Math, Read Naturally), technology services (e.g., Google Apps, Blogs, Wikis,

Video Streaming, Moodle classroom management, Instant Messaging) backup and recovery systems and centralized server environment.

Goal 4. Support telecommunications services

Provide highly reliable, highly functional voice communications capabilities for district staff. Critical needs planning is being formulated to replace obsolete phone equipment in some schools with Internet Protocol phones providing better service to these schools and replacement parts for other schools. If a capital bond is approved by voters in May 2011 the process of replacing the remaining obsolete equipment will begin.

Goal 5. Support school library needs

Library Services provides support to school libraries for both printed materials and on-line resources. Staff is continuing with the disposition of materials from the Instructional Media Center. Many of the items have been transferred to Lane Educational Service

District while others will be offered to schools. With the closure and consolidation of schools, library services staff will be working on the closing and merging of libraries and the disposal of older materials that are no longer needed.

Goal 6. Provide enhanced technical and desktop support

CIS provides end user support for phone and computer systems. With the continued increase in numbers of computer systems and other technology, there is a growing need for consistent, centralized support. CIS provides a Technical Repair facility which includes repair services for computers, clock systems, bell schedules and intercom systems.

Desktop support staff have been historically hired directly by schools with little consistency across all schools. A Technology Support Services (TSS) Supervisor was hired beginning July 2010 to help supervise the TSS staff in the buildings. Steps were taken during 2010-11 to move toward a regional model beginning in 2011-12 when all TSS staff will report directly to the TSS Supervisor. All schools are required to have a minimum amount of TSS support during 2011-12 and the TSSs within a high school region will help support all schools in that region.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions (Function 2660)

- 1.0 classified FTE
- 1.0 professional FTE
- \$116,500 materials and services.

Additions and Reallocations (Function 2660)

- 1.0 supervisor FTE moved to site-based technology to more accurately reflect duties.

MAJOR FUNCTIONS

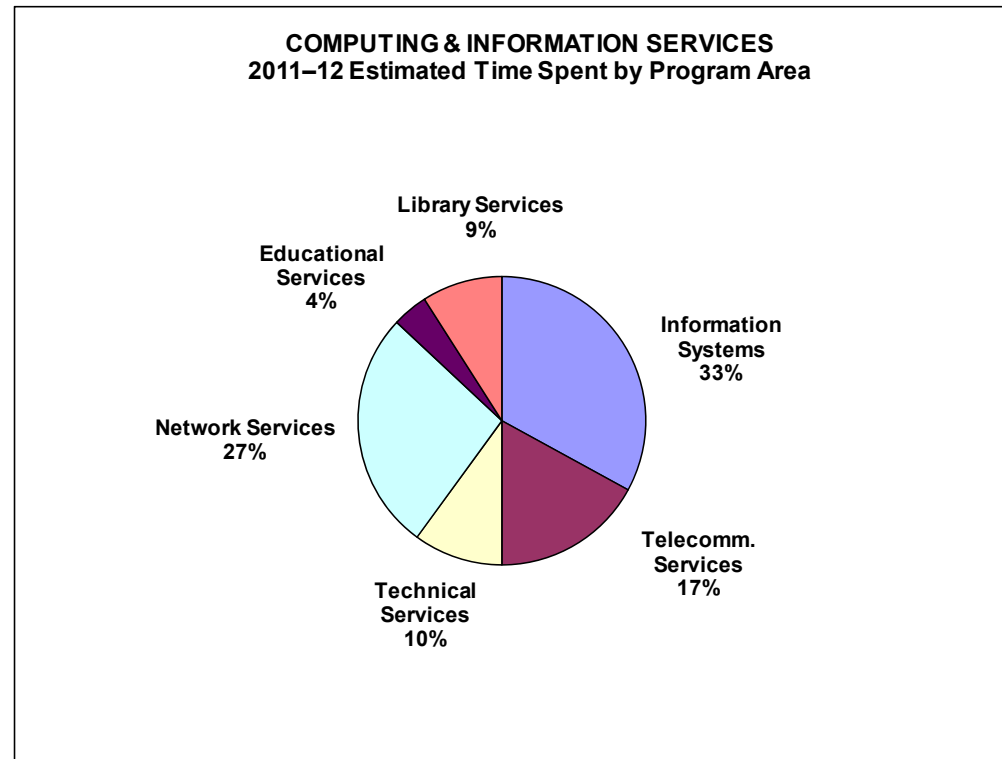
2660 Computing & Information Services

Activities concerned with all aspects of technology, which includes computing and data processing services such as networking and telecommunications costs.

- Information Systems
 - Student Records
 - Scheduling
 - Attendance Records
 - Grade Reporting
 - Transcripts
 - Graduation Requirements
 - State and District Reporting
 - Health Services
 - Special Education Records
 - Data Warehouse Services
 - Work group collaboration suite including email and calendaring
- Network Services
 - Data network infrastructure
 - Desktop support
 - Security
 - Web filtering
 - Print and File storage
 - Internet
- District Applications
 - Directory Services
 - Email / mailing lists
 - Server administration
 - Central file storage
 - Backup and recovery
 - Instructional software
- Telecommunications Services
 - Voice Services

- Autodialer communications
- Emergency notifications
- Library Services
 - Cataloging
 - Circulation
- Technical Repair Services
 - Computers
 - Clock, bells, intercoms
- Technical Repair / Support Services
 - Computers
 - Clocks, bells, intercoms
 - Desktop/laptop computers
 - iPod/iPads
 - Smartboards
 - Document camera

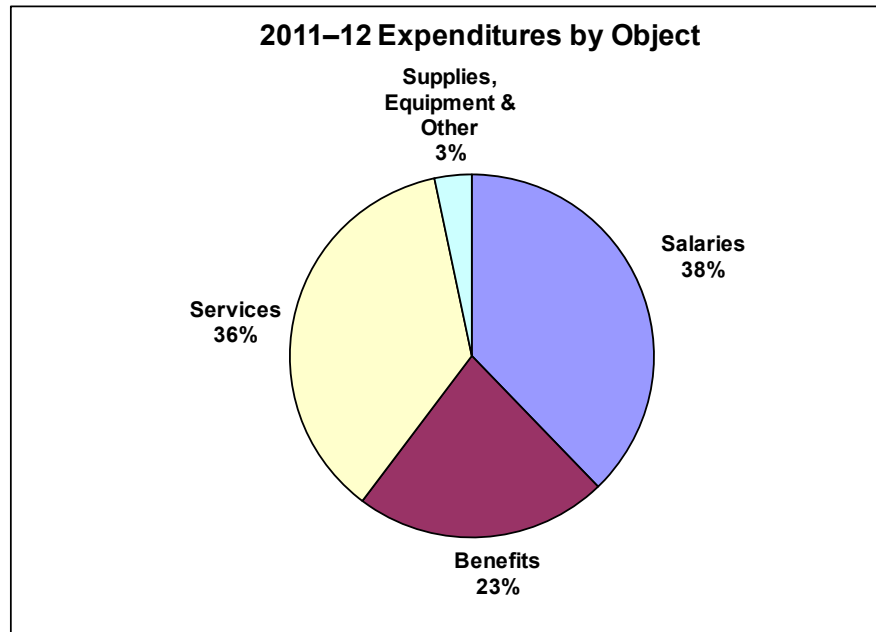
2669 Other Data Processing Services
Miscellaneous technology services



COMPUTING & INFORMATION SERVICES

Expenditures

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|-----------------------|------------------|------------------|------------------|------------------|
| Salaries | 1,344,273 | 1,298,883 | 1,329,384 | 1,246,701 |
| Benefits | 710,600 | 483,366 | 718,625 | 741,797 |
| Services ¹ | 1,218,720 | 1,245,828 | 1,333,622 | 1,201,718 |
| Supplies ¹ | 162,070 | 82,295 | 114,200 | 108,200 |
| Equipment | 0 | 20,162 | 0 | 0 |
| Other | 785 | 520 | 800 | 800 |
| | <u>3,436,447</u> | <u>3,131,052</u> | <u>3,496,631</u> | <u>3,299,216</u> |



¹ Includes authority for revenue-backed consortium work.

OTHER SUPPORT SERVICES

SERVICE DESCRIPTION

Other Support Services include purchasing, central supply warehouse and materials/mail distribution. Purchasing staff facilitates the acquisition of professional services, supplies, and equipment for the District. The staff is also responsible for compliance with state purchasing statutes and competitive bidding requirements. Central Warehouse staff provides receiving, distribution, courier services, furniture and equipment relocation, and disposition of excess property for the school district. (See Financial Services organization chart on page 109.)

Key Board Goal for this service:

- **Provide prudent stewardship of district resources to best support student success, educational equity and choice.**

BUDGET GOALS FOR 2011–12

Goal 1. Assist with school consolidations

Staff will coordinate and move teacher materials and classroom furniture related to the closure of four elementary schools and Educational Support Services' program consolidations. Staff will also oversee redistribution of excess furniture and equipment resulting from the consolidations.

Goal 2. Support nutrition services program

Nutrition services' management team strives to find innovative ways to provide students with healthy meal options which frequently requires new warehouse products. Warehouse staff will support these innovations by researching products available and delivering them to the schools.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- 1.1 Classified FTE
- \$10,700 materials and services reductions.

Additions and Reallocations

- None

MAJOR FUNCTIONS

2575 Purchasing and Central Services

- Purchasing Administration
- Preparation of Bids
 - Bid Openings
 - Requisition Processing
 - Contract Administration
 - Procurement of Warehouse Stock
 - Interpretation of State Statutes and Administrative Rules
 - Purchase Order Review
 - Vendor Resource to Schools/Departments
 - School/Department Assistance
 - Fixed Asset Inventory
 - Procurement Card Program

GENERAL FUND — BUILDING SUPPORT SERVICES—OTHER SUPPORT SERVICES

Warehouse Services

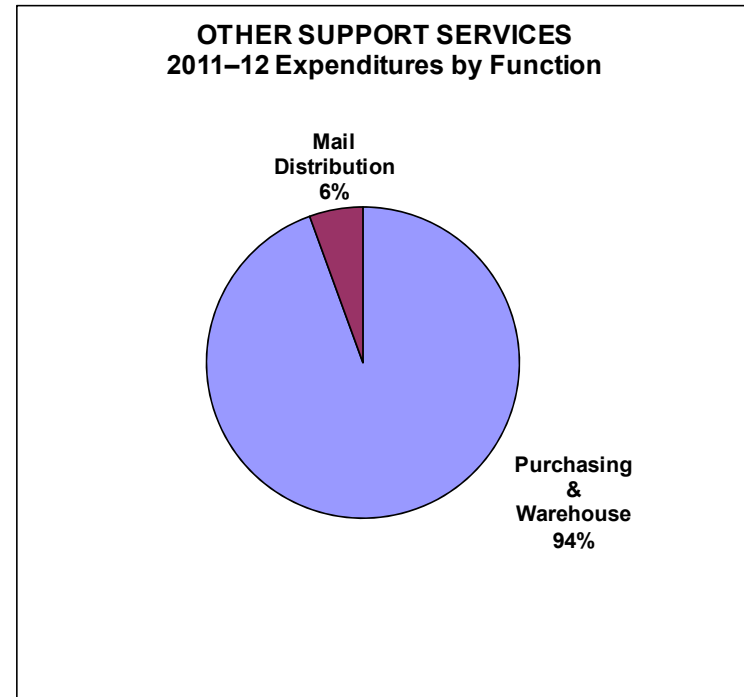
- Receive and Store Central Stock
- Deliver Food, Supplies, Textbooks, Audio-visual and Computer Equipment
- District-wide Receiving Station for Schools/Departments
- Mail and Courier Deliveries
- Intra-District Mail

Excess Property

- Move and Store Excess Property
- Transfer Excess Items to Auction for Disposition
- Arrange for Non-Auction Disposition of Excess Items
- Chair and Table Rental

2576 Mailroom/Courier Services

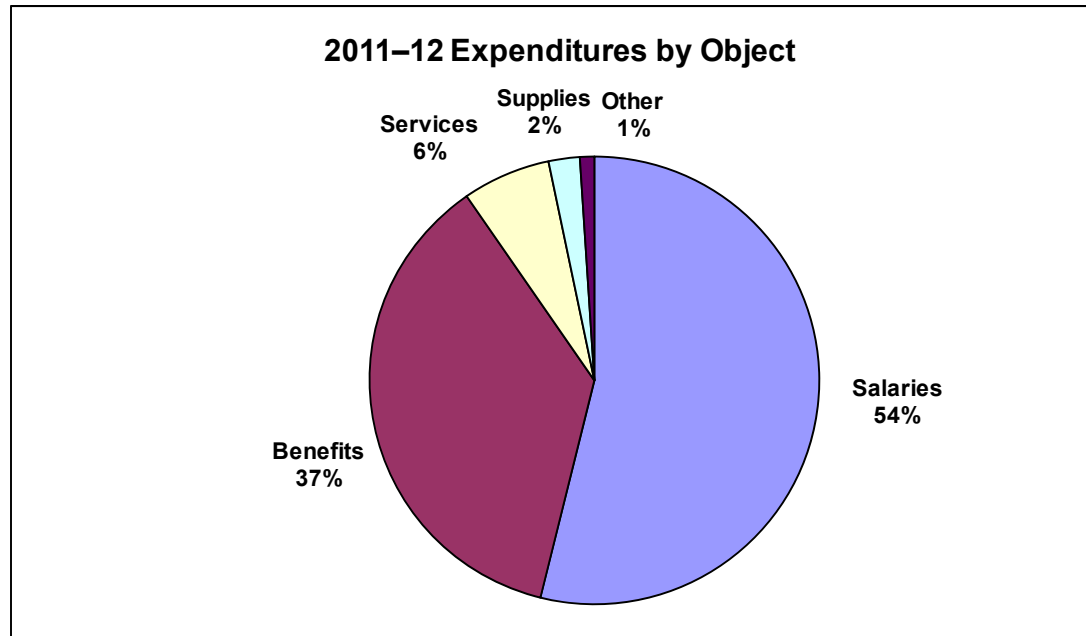
- U.S. Mail
- Special Mail Service—UPS, Airborne, Express Mail



OTHER SUPPORT SERVICES

Expenditures

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|----------|-----------------|-----------------|-----------------|------------------|
| Salaries | 263,946 | 250,977 | 246,703 | 217,850 |
| Benefits | 158,721 | 145,146 | 158,055 | 147,688 |
| Services | 24,434 | 24,357 | 34,233 | 25,650 |
| Supplies | 9,471 | 8,073 | 12,636 | 9,052 |
| Other | 4,817 | 4,776 | 4,200 | 4,200 |
| | <u>461,387</u> | <u>433,329</u> | <u>455,827</u> | <u>404,440</u> |



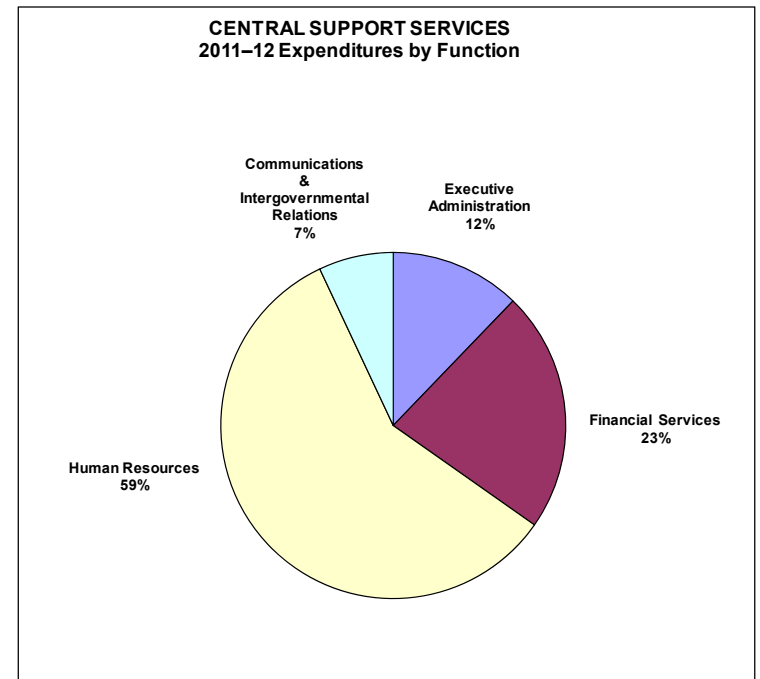
CENTRAL SUPPORT SERVICES

Central Support Services provide general direction and support for the district's various programs. More specifically:

- Executive Administration includes the School Board and the Office of the Superintendent. The School Board has the ultimate responsibility for the education of children residing within the school district (ORS 332.072), budgeting the resources allocated by the State Legislature and, to the extent allowed under the law, obtaining additional funds needed for the operation of schools. The superintendent provides leadership for the district's programs and is ultimately responsible for all areas of the district's operation (School Board Policy), provides executive leadership and administrative direction for all departments and services, and is responsible for proposing and implementing long-range plans.
- The Finance and Support Services Department is responsible for the district's fiscal operations of accounting, budget, and audit and provides analysis and support to schools, departments, district administration and the School Board in financial matters. The department also directs the activities of Nutrition Services (budgeted in a separate fund), and Other Support Services including purchasing, mail delivery, warehouse services, and business systems (included in the Building Support Services section).
- The Human Resources Department facilitates the recruitment, selection, development and retention of a skilled and diverse work force, and is responsible for the collective bargaining agreements. Costs of the district supplemental retirement program are budgeted here.
- The Communications and Intergovernmental Relations Department implements communication and community engagement activities that support district goals and maintain open communication within the district and with the public. The department also assists district leadership in maintaining positive intergovernmental relationships.

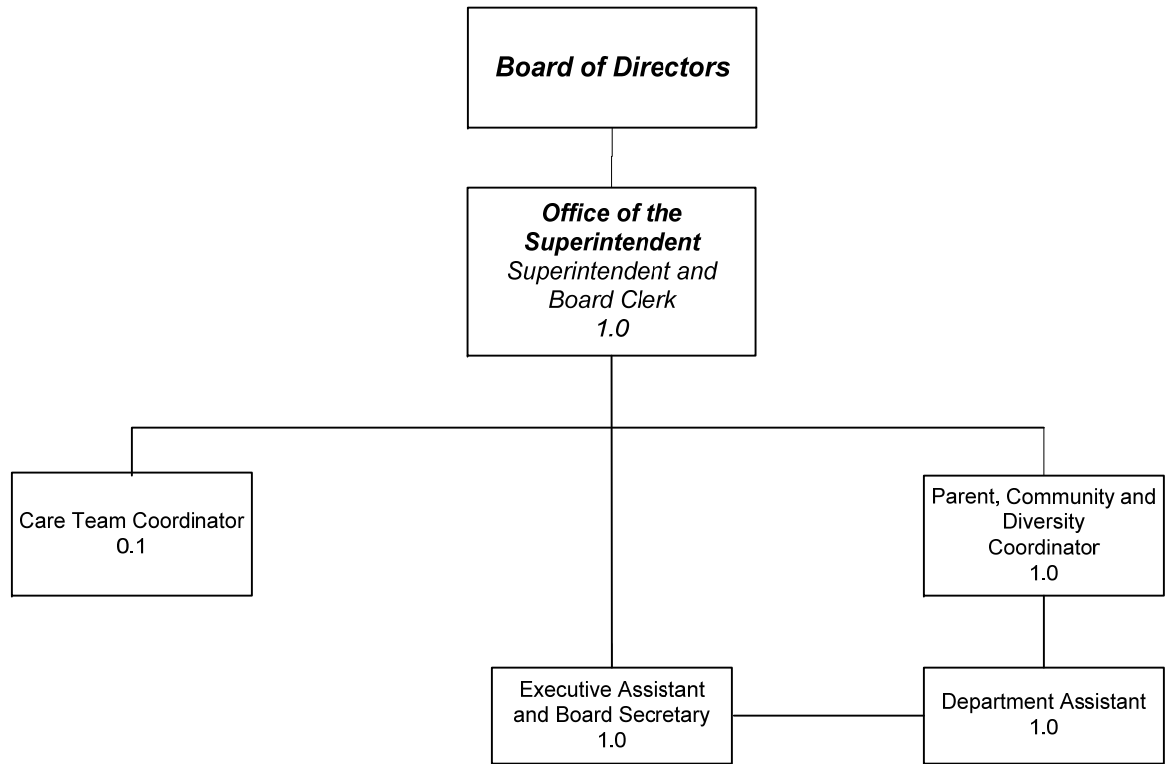
MAJOR FUNCTIONS

| | <u>2011-12 Budget</u> |
|---|-----------------------|
| EXECUTIVE ADMINISTRATION | \$ 805,978 |
| FINANCIAL SERVICES | 1,492,638 |
| HUMAN RESOURCES ¹ | 3,850,672 |
| COMMUNICATIONS AND INTERGOVERNMENTAL RELATIONS | <u>462,063</u> |
| TOTAL | \$6,611,351 |



¹ Includes \$2,500,000 payment from General Fund to District Retirement Fund to partially cover 2011-12 obligations.

Executive Administration - Organization Chart
2011–2012 - Lane County School District 4J - Eugene, Oregon



EXECUTIVE ADMINISTRATION

SERVICE DESCRIPTION

The School Board helps ensure that the fundamental purpose of the school district—to provide the best possible education for every student—is realized. It has responsibility for establishing and supporting the overall purpose of the school district, leading and participating in the identification of needs and possibilities for improvement, and working with the legislature, community, and staff to secure the resources required to achieve the district's purpose.

The Superintendent has responsibility for the day-to-day operation of the school district, which includes supporting and communicating district goals, helping to establish a positive environment for learning, leading and participating in the identification of needs, and possibilities for improvement, ensuring that policies, laws, and mandates are followed, and working with the School Board to determine the allocation of resources required to achieve the district's purpose.

BUDGET GOALS FOR 2011-12

SCHOOL BOARD GOALS

School Board Policy BA requires the School Board to establish an annual agenda that sets the direction for the School Board and the district for the next school year and beyond. The board adopted the following goals on October 20, 2010 and revised them on January 5, 2011.

***Goal 1: Student Achievement
Increase achievement for all students
and close the achievement gap.***

The board is committed to providing equal opportunities for all students to succeed. Every school must focus on improving teaching and learning to increase achievement for all students. All students should have the support needed to reach their full potential. And, all students should graduate from high school prepared to succeed in postsecondary education and chosen careers, and to participate actively as citizens in a democratic society. Some schools may require additional resources to

achieve district and state academic goals and close the achievement gap.

Goal 2: Stewardship of District Resources

Provide prudent stewardship of district resources to best support student success, educational equity and choice.

The board will direct district resources to support the instructional core and to provide educational equity and choice while maximizing administrative and operational efficiency within a sustainable budget. The district must also respond to declining enrollment, regional enrollment patterns, a student population with more diverse needs, uncertain revenue streams and escalating costs.

***Goal 3: Stakeholder Engagement
Engage the community, staff, families,
students, elected officials and other
stakeholders in supporting our schools***

and improving educational outcomes for all 4J students.

In order for the board to provide effective leadership, it must communicate with and establish working relationships with the community, other governmental agencies, staff, families, and students, and engage these stakeholders in supporting our students and schools.

SUPERINTENDENT'S GOALS

On January 5, 2011, the School Board and Superintendent agreed upon the following goals for the 2010-11 school year.

***Goal 1: Student Achievement
Increase achievement for all students
and close the achievement gap.***

- Establish content and performance standards in 2011-12 that outline the knowledge and essential skills that students need to master by the end of transition grades 5 and 8, in order to be on track to earn an Oregon diploma.

- Assess the resources needed to support elementary, middle and high school students who are not on track to graduate, and develop a proposal for Budget Committee consideration in February 2011 for implementation in 2011-12.
- Increase the percentage of 4J students who meet the OAKS benchmarks in reading and math by 2.5 percentage points by spring 2011.
- Increase the percentage of African American and Hispanic students who meet OAKS benchmarks in reading and math by five percentage points and the percentage of Native American students who meet OAKS benchmarks in reading and math by three percentage points to narrow the achievement gaps by spring 2011.
- Meet the incremental targets developed by the Instructional Leadership Team to increase the graduation rate for African American, Native American, and Hispanic students by 2013-14 and implement targeted intervention strategies started in 2009-10.
- Design and Develop, with involvement of key stakeholders, a performance evaluation model, including a process and instrument that supports student achievement, and promotes administrator, teacher and staff success and aligns with state standards and district goals, with a plan for implementation in 2012-13.

Goal 2: Stewardship of District Resources.

Provide prudent stewardship of district resources to best support student success, educational equity and choice.

- Update the real property classifications in spring 2011 relative to school closure/consolidations; develop a plan for disposal and/or lease of surplus properties and vacant school facilities; and consider the acquisition of additional property related to future needs for school site expansion.
- In conjunction with sustainable budget goals determine program priorities for a bond measure, to be conducted in May or after, and complete property transfer transaction for the Civic Stadium properties in 2011.
- Develop strategy options for achieving the board's sustainable budget goal and present a proposal to the board and Budget Committee by February 2011.
- Establish and implement strategies to engage and receive input from staff, parents, students and community on strategy options and recommendations for a sustainable budget and incorporate their feedback into final recommendations developed for board action in January 2011.
- Incorporate approved strategy options into the budget for 2011-12 and implement strategies that are part of the three-year plan to attain the board's goal by 2014-15.

- Implement enrollment and transfer limits for middle and high schools for the 2011-12 school year.
- Continue to develop options for differentiation of staffing in alignment with the board's direction from Shaping 4J's Future, and present options and recommendations to the Budget Committee and board during the 2011-12 budget process.

Goal 3: Stakeholder Engagement

Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.

- Facilitate opportunities for district leadership to interact with local legislators regarding district priorities and school funding prior to and during the February 2011 legislative session.
- Expand communications and outreach with stakeholder groups whose voices are not typically represented through community organizations and traditional public input processes.
- Continue the Superintendent's Student Advisory Council for the 2010-11 school year to access student voice and feedback to the superintendent, staff and board on key issues affecting their education and related programs and services.

GENERAL FUND — CENTRAL SUPPORT SERVICES — EXECUTIVE ADMINISTRATION

- Provide staff support to the board and search committee as required and assist the consultant in development and implementation of the search process.
- Work with the superintendent-elect to review and determine 2011-12 budget and organizational priorities and development of transition strategy.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions (Functions 2311, 2321)

- \$21,000 materials and services.

Additions and Reallocations

None

District Mission

- Do what's best for all 4J students
- Continue to learn and grow
- Respect and care about each other

Board of Directors Guiding Beliefs and Values

In order to meet the District Mission Statement above, the Board has adopted the following guiding beliefs and values:

Students

- We believe that all children can learn.
- We believe that our students' education and welfare are our most important commitments.
- We believe that a student's success in school should be independent of factors such as race, ethnicity, gender, socio-economic status, disability, native language, religion, and sexual orientation.
- We believe that public schools should foster development beyond academics such as character, creativity, resourcefulness, citizenship, an understanding of workplace expectations, respect for diverse cultures, and a lifelong love of learning.

Staff

- We value a highly qualified, caring and diverse staff that reflects our student population and believe they are the key to meeting our goals for students.
- We believe in collaborating with staff in deciding what is best for our schools and our students, recognizing that not everyone may agree.
- We believe that it is essential for staff and Board members to hold high expectations of all students, that these expectations are critical to student success, and that we must hold ourselves and each other accountable for the achievement of all students.
- We believe that high quality instruction is integral to student success and best achieved by providing strong instructional leadership, targeted professional development, and system-wide accountability and support for student growth.

Community

- We believe that the Board and staff make a difference in learning for our children by developing relationships and effectively engaging our families, community and local, state and federal governments on social, political and economic challenges and inequities.
- We value public support for our schools and believe that the Board plays a critical role in generating and sustaining community partnerships and ongoing financial and other support.

Leadership

- We believe it is critical for the Board and staff to plan and direct resources consistent with our beliefs and values.
- We value continual learning for all—Board, staff and students—and believe that it is essential to student success in school.

MAJOR FUNCTIONS

2311 School Board

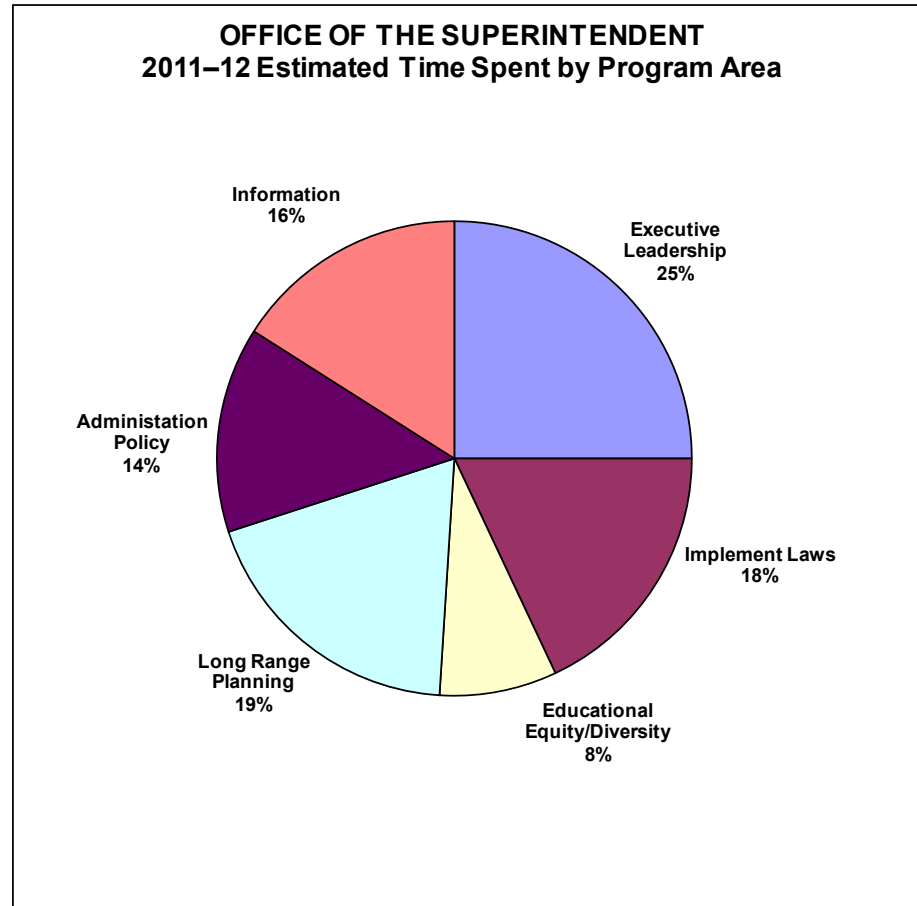
- Set goals for the district and establish the necessary policies, contracts, budget, and directives for accomplishing those goals.
- Monitor the extent to which the goals of the district are accomplished.
- Engage the community on school issues, advocate with legislators and collaborate with other governmental units, for K–12 education.
- Monitor the fiscal efficiency of the district.
- Evaluate the performance of the Superintendent.

2321 Office of the Superintendent

- Provide executive leadership and administrative direction for all functions of the school district.
- Propose and implement long-range plans that will continue to improve the effectiveness of school district programs.
- Administer the policies, contracts, budgets and directives of the School Board.
- Promote and maintain educational equity/diversity, including liaison with communities of color.
- Carry out the laws and administrative rules of the State of Oregon and the federal government as they relate to public schools.
- Develop and disseminate information useful to the board

and administration in decision-making.

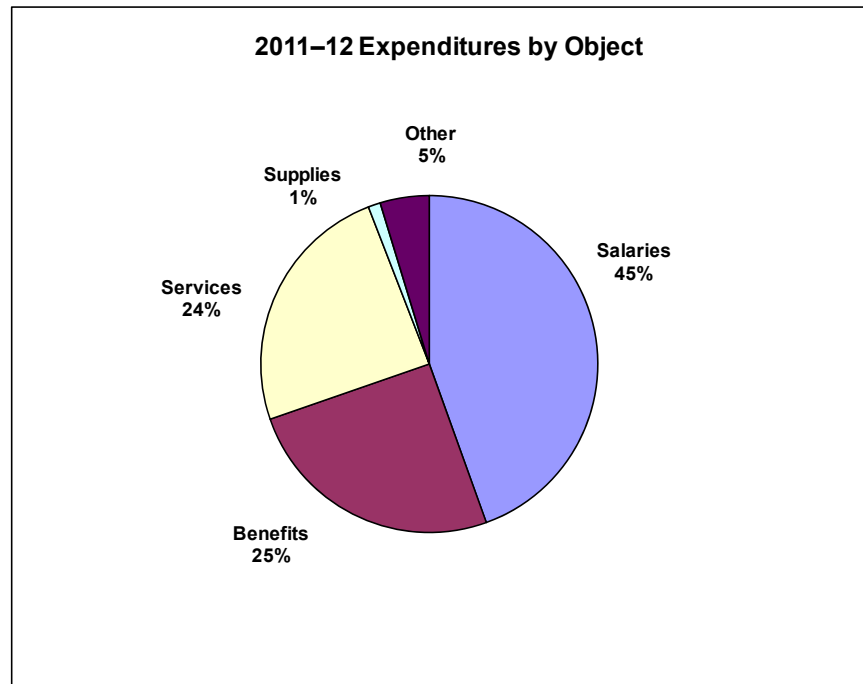
- Coordinate the authorization, monitoring, and evaluation of district charter schools.



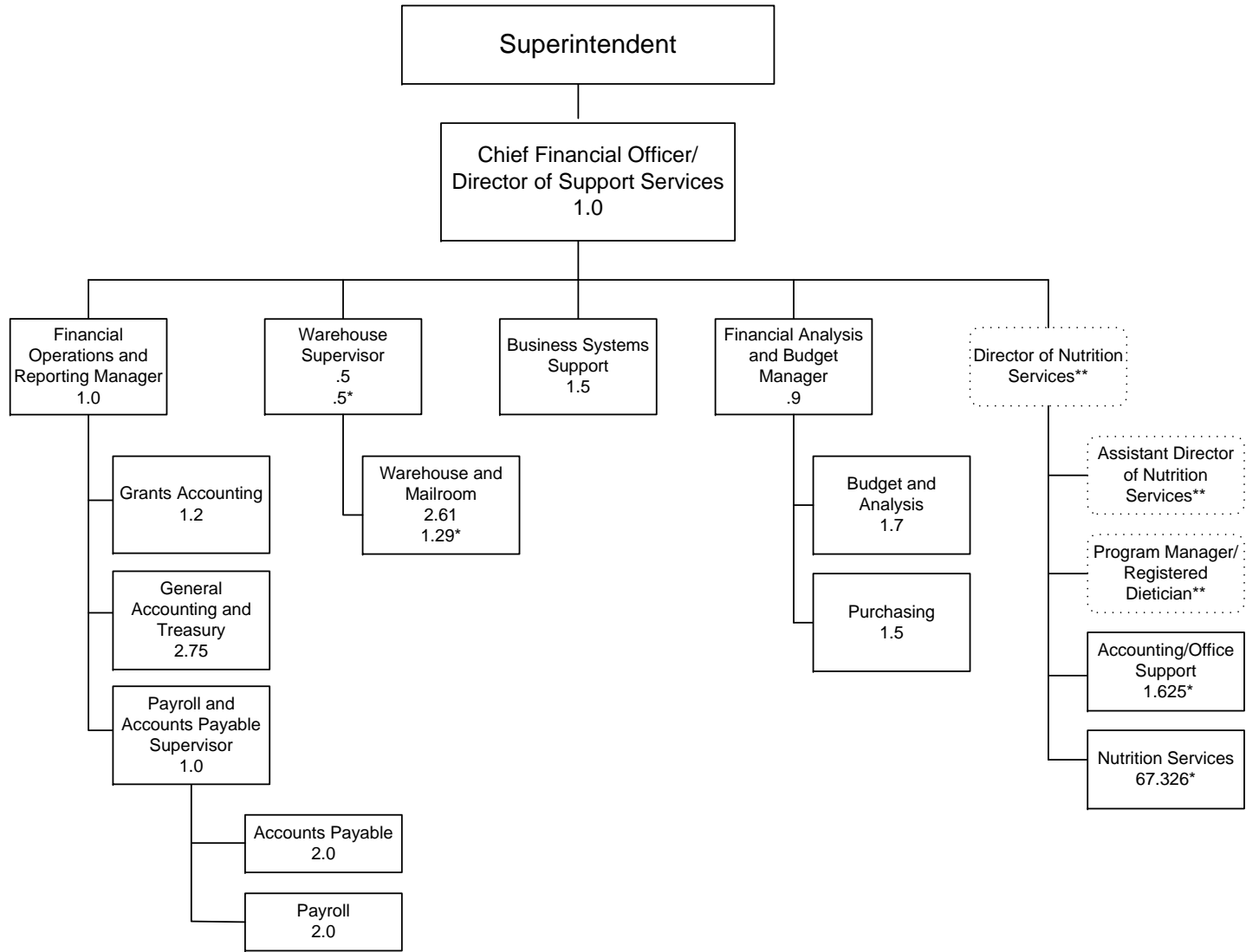
EXECUTIVE ADMINISTRATION

Expenditures

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|----------|------------------|-----------------|-----------------|------------------|
| Salaries | 652,435 | 360,999 | 336,304 | 358,731 |
| Benefits | 304,145 | 183,337 | 182,361 | 202,939 |
| Services | 290,817 | 256,831 | 210,409 | 196,889 |
| Supplies | 7,716 | 3,193 | 8,040 | 9,419 |
| Other | 104,646 | 63,929 | 45,500 | 38,000 |
| | <u>1,359,758</u> | <u>868,289</u> | <u>782,614</u> | <u>805,978</u> |



**Finance and Support Services - Organization Chart
2011–2012 - Lane County School District 4J -
Eugene, Oregon**



*FTE in Nutrition Services Fund.

**Contracted position.

FINANCIAL SERVICES

SERVICE DESCRIPTION

The mission of the Finance and Support Services Department is to work together in a respectful and ethical manner to provide high quality financial, food, mail and warehouse services to district students, staff and community. All department work supports the district's mission to do what is best for students. Specific financial services include accounting and financial reporting, treasury and cash management, budgeting, financial analysis, payroll, accounts payable, business systems support and purchasing. The nutrition services operation is budgeted in the Nutrition Services Fund. Business systems support, warehouse and materials/mail distribution services are budgeted under Building Support Services.

Key Board Goals for this service:

- **Provide prudent stewardship of district resources to best support student success, educational equity and choice.**
- **Stakeholder Engagement: Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.**

BUDGET GOALS FOR 2011-12

Goal 1. Convert Student Body accounting system

In 2004 the Board authorized staff to enter into an intergovernmental agreement with Clackamas Education Service District (ESD) to host district business systems and to purchase appropriate licenses and maintenance agreements on behalf of the District. The payroll/human resources systems were converted in 2006; finance, warehouse and procurement systems in February 2008; fixed assets in 2009; and budget system, in 2011. The student body system will be replaced in 2011-12.

Goal 2. Implement payroll, financial, purchasing, warehouse, and inventory control system enhancements

To improve operations and customer service, staff will continue to prioritize system enhancements and modify system processes.

Goal 3. Provide on-going financial forecasting and analytical support for projects to address board goals and district priorities

Staff will continue to provide ongoing analysis to help the board and superintendent meet district goals and respond strategically during the tenuous financial climate.

Goal 4. Provide information, guidance, and support to administrators to assist them in effectively staffing and managing their buildings or departments

In partnership with Human Resources, review and revise staffing and employee payment processes to ensure administrators receive accurate information on staffing consistent with budget and payroll records; simplify the process, and enhance position control.

Goal 5. Support the Board's key result of implementing a sustainable budget by 2014-15.

Staff will continue to review options which minimize the use of one-time funds for on-going expenditures, improve operating efficiencies, and lower capital needs while maintaining reserves at or above board levels.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- 0.75 classified FTE supporting payroll operations.
- 0.1 administrative FTE.

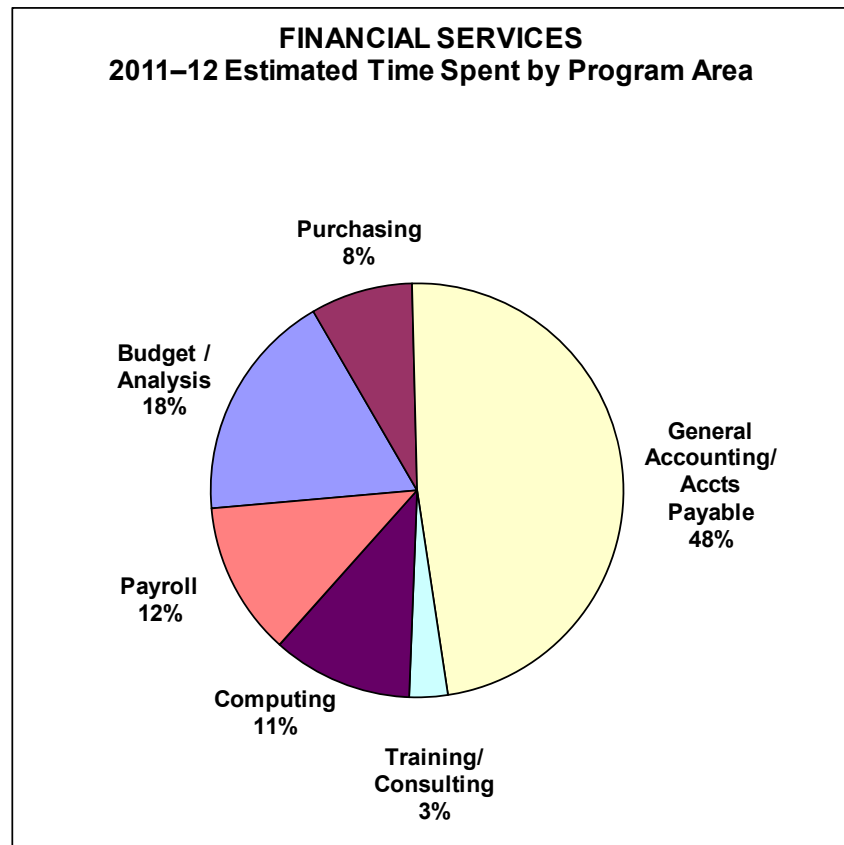
Additions and Reallocations

None

MAJOR FUNCTIONS

2521 Financial Services

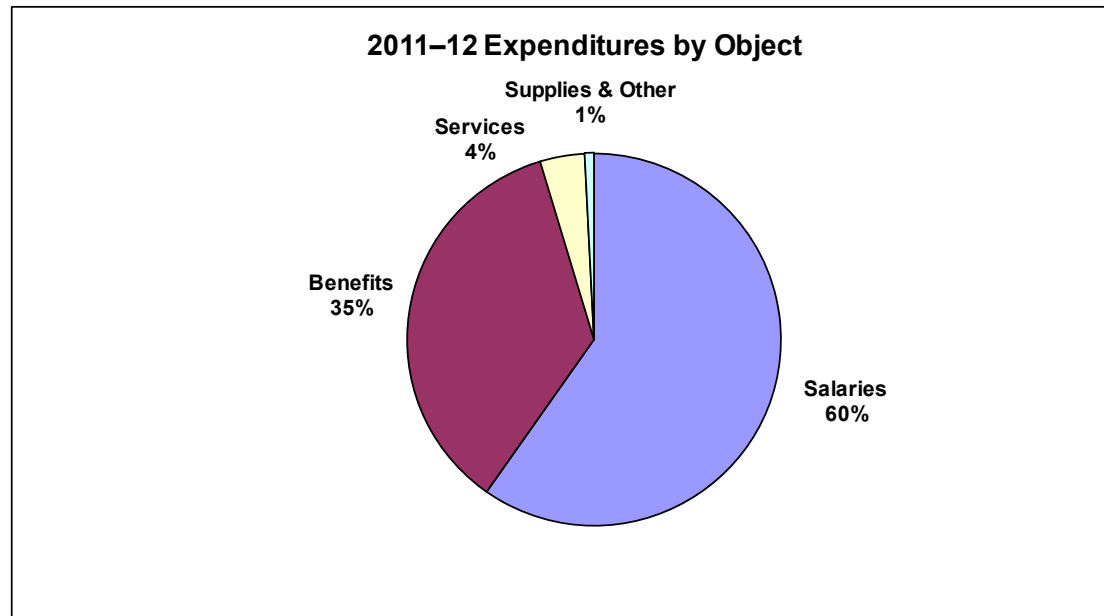
- Service Direction: Financial Services, Food Services, Other Building Services
- Training and Customer Support Services
- Budget
 - Budget Development
 - Transfers of Funds
 - Budget Committee Support
 - School/Department Support
- Administration
- Charter School Financial Administration
- Financial Analysis/Forecasting
 - State School Fund Analysis
- Financial Accounting
 - General Ledger/Chart of Accounts
 - Accounts Receivable
 - Billings
 - Cash Receipts
 - Journal Entries
 - Account Reconciliations
 - Audit
 - Financial Reporting
 - Student Body Fund Accounting
 - Staff Training
 - Payroll
 - Employee Pay
 - Record Keeping
 - Payroll Reporting and Compliance
 - Employee Questions
- Accounts Payable
 - Invoice Payment
 - Vendor Relations
- Grant Administration
 - Application Processing
 - Compliance Monitoring
 - Federal and State Reporting
 - Audit
- Cash Management
 - Investments
 - Cash Flow Analysis



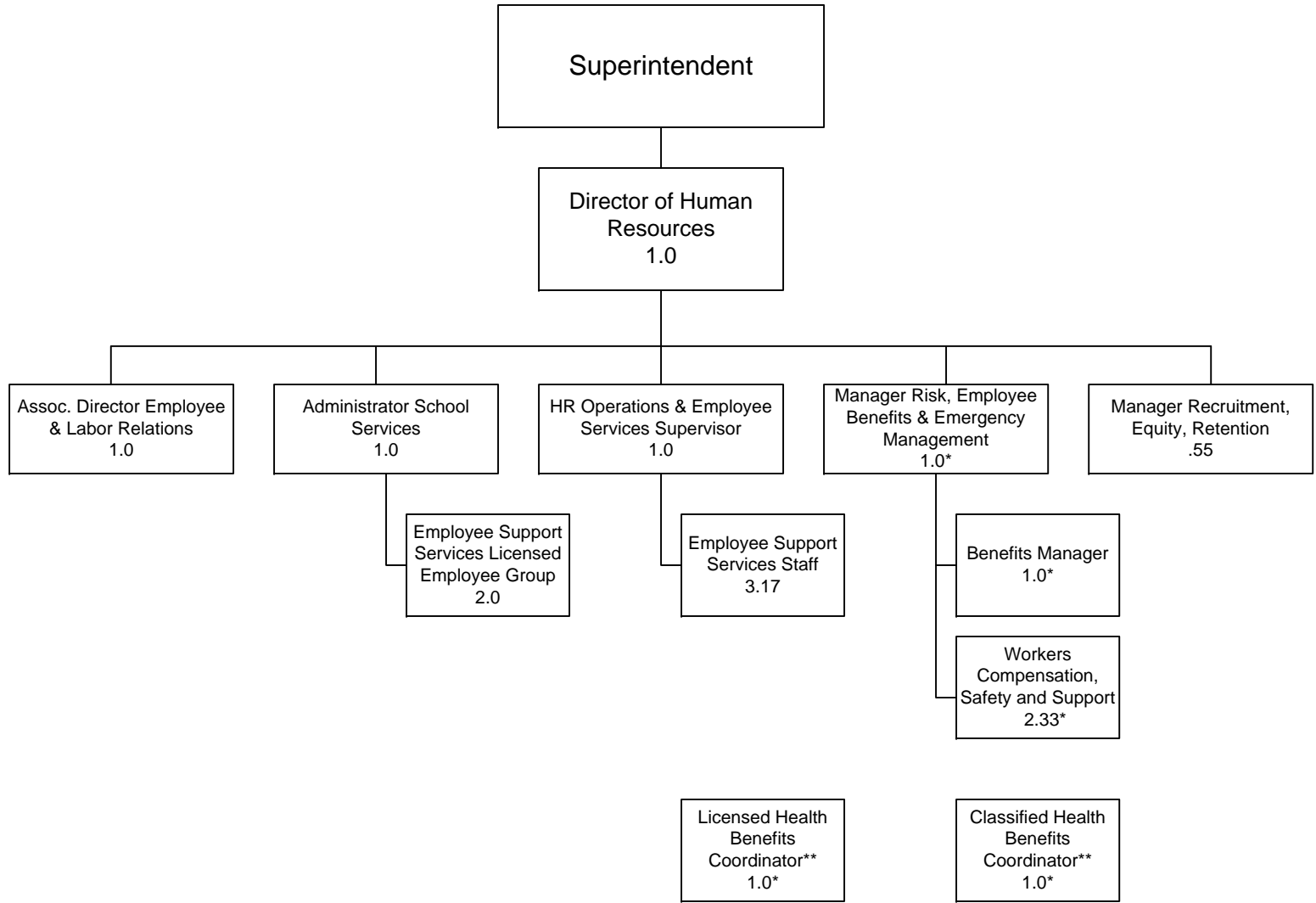
FINANCIAL SERVICES

Expenditures

| | 08–09 Actual | 09–10 Actual | 10–11 Budget | 11–12 Adopted |
|----------|------------------|------------------|------------------|------------------|
| Salaries | 861,947 | 872,449 | 916,819 | 892,314 |
| Benefits | 456,481 | 437,543 | 489,316 | 530,493 |
| Services | 172,109 | 80,178 | 63,900 | 57,832 |
| Supplies | 17,448 | 8,313 | 13,400 | 10,500 |
| Other | 2,420 | 3,140 | 1,500 | 1,500 |
| | <u>1,510,405</u> | <u>1,401,624</u> | <u>1,484,935</u> | <u>1,492,638</u> |



**Human Resources Department - Organization Chart
2011–2012 - Lane County School District 4J -
Eugene, Oregon**



*FTE in Insurance Reserve Fund.

**Supervised by the Joint Benefits Committee per District/EEA/OSEA Collective Bargaining Agreements respectively.

HUMAN RESOURCES

SERVICE DESCRIPTION

The Human Resources (HR) functions are driven by the district's mission, vision and philosophy about student learning, growth and development. In support of this mission, HR fosters and supports an employee-oriented culture that emphasizes quality, continuous improvement, growth, development and high performance of its employees. The HR team manages the overall provision of Human Resources programs, policies & services district-wide: employee orientation, professional development, and training; support to schools and staff; guest teacher services including the substitute dispatch system known as Aesop; health benefits administration; employee & labor relations; labor negotiations; recruiting and staffing; employee safety and welfare; workers compensation; classification & compensation; performance management and improvement systems; property loss prevention and management.

The mission of the HR Department is to provide the information and support needed to hire, develop, and retain qualified employees who model organizational values and contribute to the attainment of the district's goals; to maintain employee-employer relationships which are legal, ethical, productive, and positive; and, to protect the district's employees, property, and finances from avoidable loss.

Key Board Goals for this service:

- *Provide prudent stewardship of district resources to best support student success, educational equity and choice.*
 - ***By 2012-13, design and develop, with involvement of key stakeholders, a performance evaluation model, including a process and instrument that supports student achievement, and promotes administrator, teacher and staff success and aligns with state standards and district goals.***
 - ***Increase and maintain the representation of minority teachers to 10% of licensed staff to make progress toward meeting the goals of the Oregon Minority Teacher Act.***

BUDGET GOALS FOR 2011-12

Goal 1. Recruit and retain a highly qualified, culturally competent, and diverse workforce.

Develop and implement a teacher retention program. Implement district-wide training for hiring supervisors and others involved in recruitment and selection. Implement short term and long range outreach recruitment strategies to increase and maintain diversity of staff.

Goal 2. Provide leadership, support, guidance, professional development and training to administrators and supervisors.

Expand course content of the Leadership Academy training program for administrators and supervisors, including implementation of training tools to identify performance management issues. Develop and implement training on employee coaching, mentoring and accountability.

Goal 3. Develop a new teacher and principal evaluation system.

Design and develop, with involvement of key stakeholders, a performance evaluation model, including a process and instrument that supports student achievement, and promotes administrator, teacher and staff success and aligns with state standards and district goals, with a plan for implementation in 2012-13.

Goal 4. Develop and implement sustainable employee support programs aimed at expediting acculturation of new and existing staff to 4J culture and operations in support of district goals.

Develop and implement an employee handbook. Develop and implement new employee orientation for all newly hired and existing staff.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions (Function 2641)

- \$31,000 materials and services.
- .45 professional FTE to support recruitment
- .83 classified FTE supporting HR operations (.33 moved to Insurance Reserve Fund)

Additions and Reallocations

- \$50,000 to support the development of a pilot teacher evaluation system and other critical operations

MAJOR FUNCTIONS

2215 Reimbursable Leave

Licensed leave president leave – reimbursed by Eugene Education Association (EEA) as provided in the EEA/district collective bargaining agreement.

2641 Human Resources

School Support and Services

- Provide leadership and direction for No Child Left Behind (NCLB) and Highly Qualified (HQ) policy/law.
- Management and oversight of staffing levels and plans.
- Oversight of, and internal consultant on, licensure and endorsement requirements; provide support and direction to teachers and administrators.
- Internal consultant and support to administrators on performance improvement plans.
- Provide consultation and advice regarding performance management and evaluation for licensed staff.
- Management of guest teachers (substitutes) licensing requirements and performance management.

Recruitment, Equity, and Retention

- Update and manage district-wide recruitment plan and process.
- Develop plans for applicant outreach; train and support hiring supervisors and district search committees.
- Oversee the development and implementation of the district's workforce diversity plan.
- Develop and implement an employee retention program.
- Manage district-wide recruitment, selection and hiring process for all vacancies.

- Administer the district applicant tracking system (edZapp).
- Ensure district-wide compliance with federal and state hiring laws.
- Establish hiring pools and pipelines for hard-to-fill positions.
- Administer classification and compensation studies and analysis.

Classification and Compensation

- Develop, maintain and update job descriptions for all employee groups.
- Oversee salary surveys and market studies.
- Facilitate the Oregon School Employees Association (OSEA) Pay Grade Evaluation Committee process for classified employees.
- Review and process all requests for position reclassifications.
- Internal consultant to directors, administrators, and supervisors on employee job classification and compensation.

Employee and Labor Relations Services

- Bargain with the district's unions and associations.
- Oversee administration of all bargaining agreements.
- Provide leadership, direction and staff support on joint labor/management relations committees.
- Provide leadership and staff support to the Joint Benefits Committee (JBC).

GENERAL FUND — CENTRAL SUPPORT SERVICES — HUMAN RESOURCES

- Internal consultant to administrators and supervisors regarding grievance process.
- Advise administrators and others on interpretation and compliance with all labor contract issues.
- Manage all legal employee proceedings involving the Bureau of Labor and Industry (BOLI), Equal Employment Opportunity Commission (EEOC), subpoenas from the Department of Labor (DOL), employee claims, actions, and lawsuits.
- Investigate and respond to complaints of discrimination, illegal retaliation, sexual and other work related types of harassment.
- Develop and update administrative rules and board policies in HR program areas to ensure compliance.
- Provide staff training to ensure compliance with employment laws.
- Internal consultant on employment laws, workplace rules, and regulations.
- Ensure district administrative rules, policies, procedures, and practices are in compliance with applicable employment labor laws.

Employee Services and HR Operations

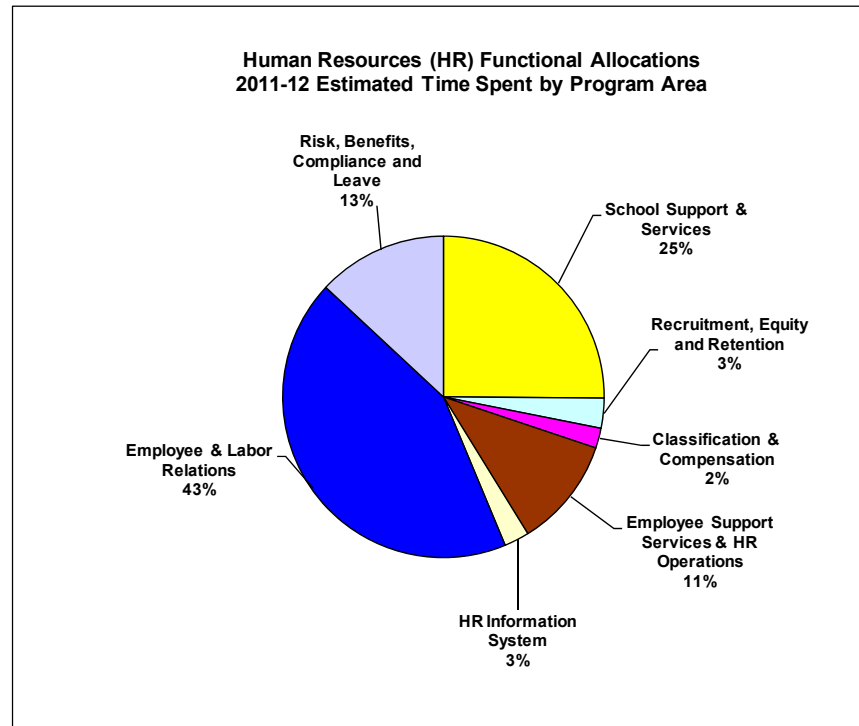
- Process all personnel actions impacting employees' terms and conditions of employment.
- Maintain employee personnel files ensuring compliance with federal and state laws.

- Administer employee information system (Lawson).
- Maintain Human Resources web page.
- Administration of all employment processes ensuring compliance with the Fair Labor Standards Acts (FLSA), and other applicable state and Federal laws.
- Ensure compliance with employee background checks.
- Maintain accurate employee records and data and provide accurate reporting to state and federal agencies. Respond to internal and external requests for information in compliance with the public records law. (PRR).

- Maintain, revise and update the staffing plan and HQ modules in Lawson. Develop and implement the leaves and workers compensation modules in Lawson.
- Create and implement on-line forms and processes to ensure accuracy of employee data.
- Provide higher level of service to employees by enhancing the Employee Self Service module in Lawson.

2700 Supplemental Retirement Program

Costs associated with supplemental retirement program provided to eligible employees by the district.

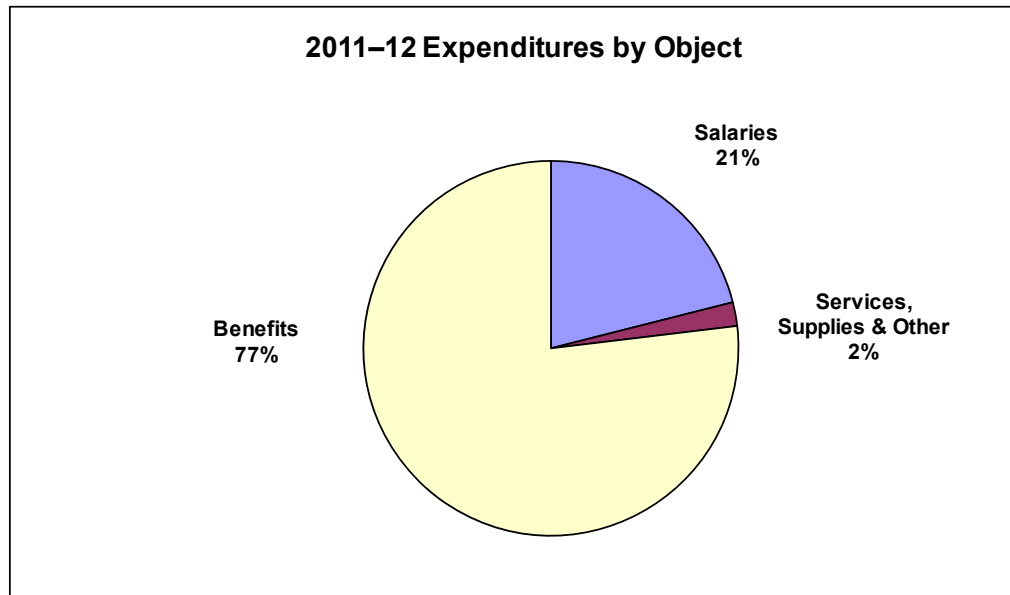


GENERAL FUND — CENTRAL SUPPORT SERVICES — HUMAN RESOURCES

HUMAN RESOURCES

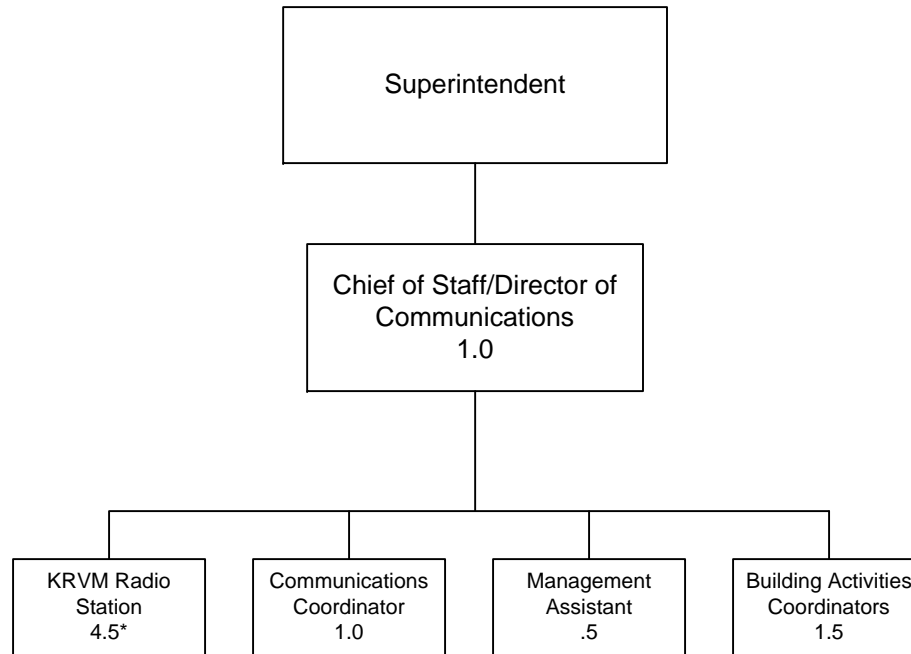
Expenditures

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|-----------------------|------------------|------------------|------------------|------------------|
| Salaries | 801,888 | 886,507 | 896,641 | 810,351 |
| Benefits ¹ | 3,292,657 | 2,990,058 | 2,999,481 | 2,961,235 |
| Services | 136,720 | 66,068 | 45,248 | 66,143 |
| Supplies | 16,836 | 20,847 | 14,200 | 12,493 |
| Other | 624 | 550 | 450 | 450 |
| | <u>4,248,724</u> | <u>3,964,029</u> | <u>3,956,020</u> | <u>3,850,672</u> |



¹ Includes payments from the General Fund to the District Retirement Fund to cover projected retirement program obligations. Budgeted at \$2,500,000 in 2011-12.

Communications and Intergovernmental Relations Organization Chart
2011–2012 - Lane County School District 4J - Eugene, Oregon



*FTE in Grants Fund.

COMMUNICATIONS AND INTERGOVERNMENTAL RELATIONS

SERVICE DESCRIPTION

The Communications and Intergovernmental Relations staff:

- Supports policy development, strategic planning and other executive leadership functions, including support to the board of directors;
- Develops and implements a comprehensive communication program that includes external communications between the district and parents and the community, news media relations, publications, web site information, internal communications and technical assistance to schools and departments;
- Supports efforts to maintain positive intergovernmental relationships with legislators and local government officials and works cooperatively with other agencies that provide community services for students;
- Schedules use of school facilities by community groups and works with user groups to ensure appropriate use of district facilities and
- Oversees radio station KRVM budgeted in the Federal, State and Local Programs Fund.

Key Board Goals for this service:

- *Provide prudent stewardship of district resources to best support student success, educational equity and choice.*
- *Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.*

BUDGET GOALS FOR 2011-12

Goal 1. Stakeholder engagement

Engage parents, staff and community stakeholders in decision processes for issues that have long-term implications for the district such as school consolidations and other budget-balancing strategies, bond measure planning and the disposition of the Civic Stadium property.

Goal 2. Communications

Broaden community awareness of district goals, programs and initiatives and student achievement outcomes.

Goal 3. Intergovernmental relations

Ensure that the district proactively communicates with local and state officials and works cooperatively to improve educational quality and funding to address issues of student health, safety and welfare.

Goal 4. School assistance

Assist principals and school staff in managing urgent situations and issues, by providing communications support and expertise.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions (Function 2630)

- .5 classified FTE reduction.
- \$37,000 supplies and services.

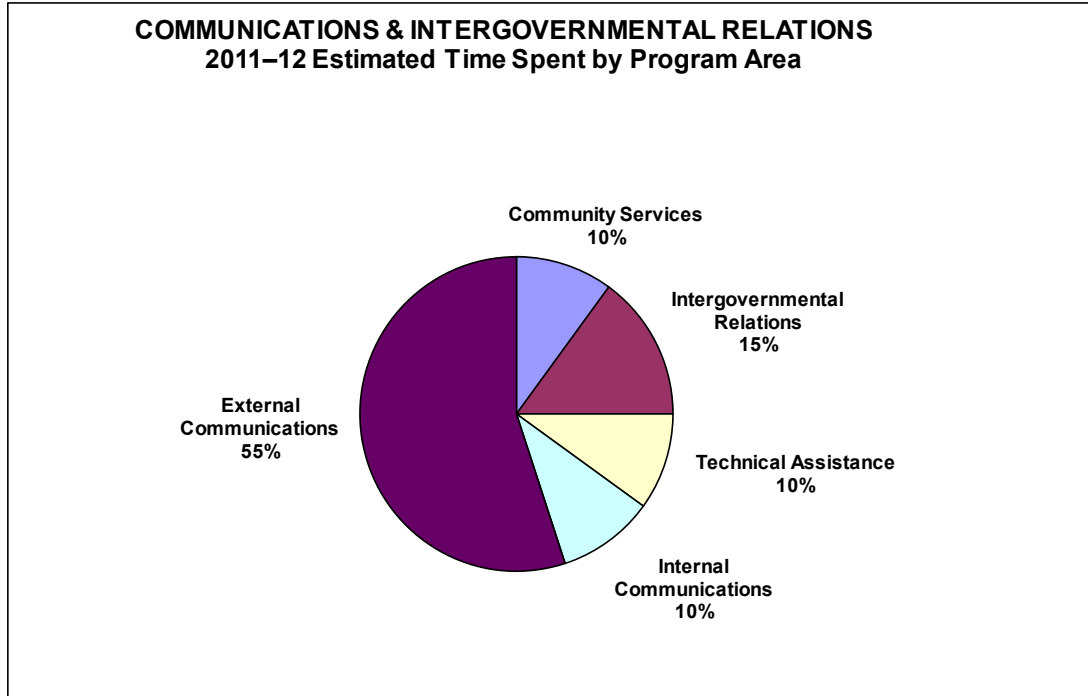
Additions and Reallocations

None

MAJOR FUNCTIONS

2630 Public Information

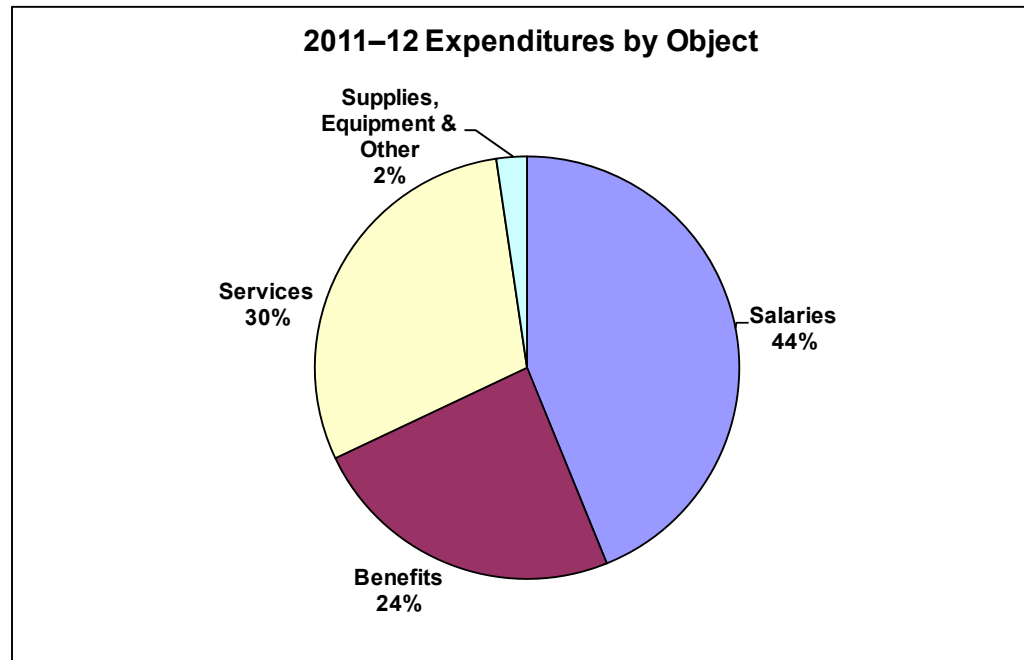
- Community Services
- Intergovernmental Relations
- Technical Assistance
- Internal Communications
- External Communications



COMMUNICATIONS & INTERGOVERNMENTAL RELATIONS

Expenditures

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|----------|-----------------|-----------------|-----------------|------------------|
| Salaries | 227,189 | 215,731 | 217,008 | 202,556 |
| Benefits | 108,654 | 105,558 | 109,034 | 111,533 |
| Services | 189,516 | 165,926 | 172,078 | 137,174 |
| Supplies | 12,339 | 12,418 | 11,300 | 9,800 |
| Other | 890 | 945 | 1,300 | 1,000 |
| | <u>538,588</u> | <u>500,578</u> | <u>510,720</u> | <u>462,063</u> |



OTHER GENERAL FUND ACCOUNTS

TRANSFERS

These transactions withdraw spending authority from one fund and place it in another to facilitate accounting for specific projects and to accumulate reserves.

TRANSFERS FOR 2011–12

To the Fleet and Equipment Fund

Historically, funds have been transferred to schools based on enrollment for textbooks and equipment. This was eliminated in 2011-12. Additional transfers of over \$1 million for equipment, books and bus fleet have been eliminated annually since 2009-10 as part of general fund budget reduction strategies.

To the Nutrition Services Fund—\$320,800

This transfer covers a portion of operating costs in the food service program.

To the Insurance Reserve Fund—\$599,000

- \$224,000—estimated district paid social security savings from employee use of IRS Section 125 accounts (tax sheltered insurance accounts). By agreement with employee groups, these savings are to be transferred to the employee group reserves in the Insurance Reserve Fund.
- \$375,000—for risk management and employee benefits program operations.

To the Capital Projects Fund

An annual transfer of \$520,000 has been eliminated since 2009-10 in conjunction with budget reduction strategies. The transfer paid for capital projects which did not qualify for general obligation bonds.

DEBT RETIREMENT

This account is used to budget the cost of short term borrowing necessary to fund district operations during periods when cash reserves are depleted. The district’s goal is to minimize the cost of short-term borrowing.

Debt Retirement Budget for 2011–12

No short-term borrowing is anticipated in 2011–12. If cash flow projections change and borrowing is required then staff would request approval of short-term borrowing as soon as this determination is made. The \$1,000 budgeted for potential interest expense preserves the district’s budgetary authority to borrow if it should experience unforeseen cash flow difficulties.

CONTINGENCY

These funds are budgeted to allow for unforeseen expenditures. Budget authority in this account can only be used with approval by the school board. An appropriation is then transferred and costs charged to the account which describes the expenditure.

Contingency Budget for 2011–12

Board policy sets the funding target for the contingency account at 2% of operating expenditures. Transfers of other funds are not included in this calculation. The operating contingency is budgeted at 2.0% for 2011-12. Due to economic uncertainties, \$800,000 to be reappropriated following passage of the bond measure was placed in the contingency.

A \$900,000 special education contingency is budgeted to address declining grant funds.

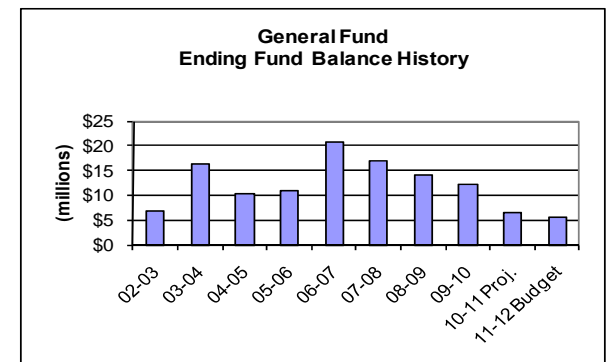
UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

The UEFB represents a cash carry-over to the next year's budget for stability in volatile economic times and cash flow until other resources are received. It cannot be accessed by resolution or supplemental budget during the fiscal year in which it is budgeted.

UEFB for 2011–12

Board policy sets a minimum target for the projected ending fund balance at 5% of operating revenues. It also permits the use of a portion of the projected ending fund balance to stabilize services if revenues are less than anticipated. The use of reserves below 5% requires a plan for rebuilding reserves to the targeted level within five years.

The UEFB for 2011-12 is budgeted at \$3,318,111 or 2.5% of operating revenues. The district projects that the budgeted UEFB plus underspending will result in an ending fund balance of \$5,426,939 or 4.0% of operating revenues. Financial projections include rebuilding the UEFB to 5% by 2012-13.

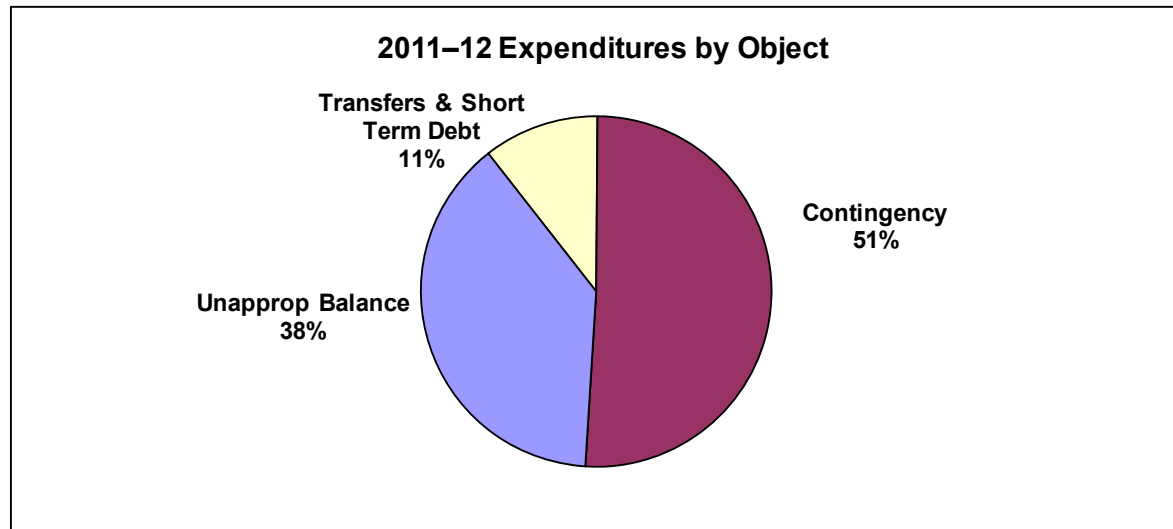


GENERAL FUND — OTHER GENERAL FUND ACCOUNTS

OTHER ACCOUNTS

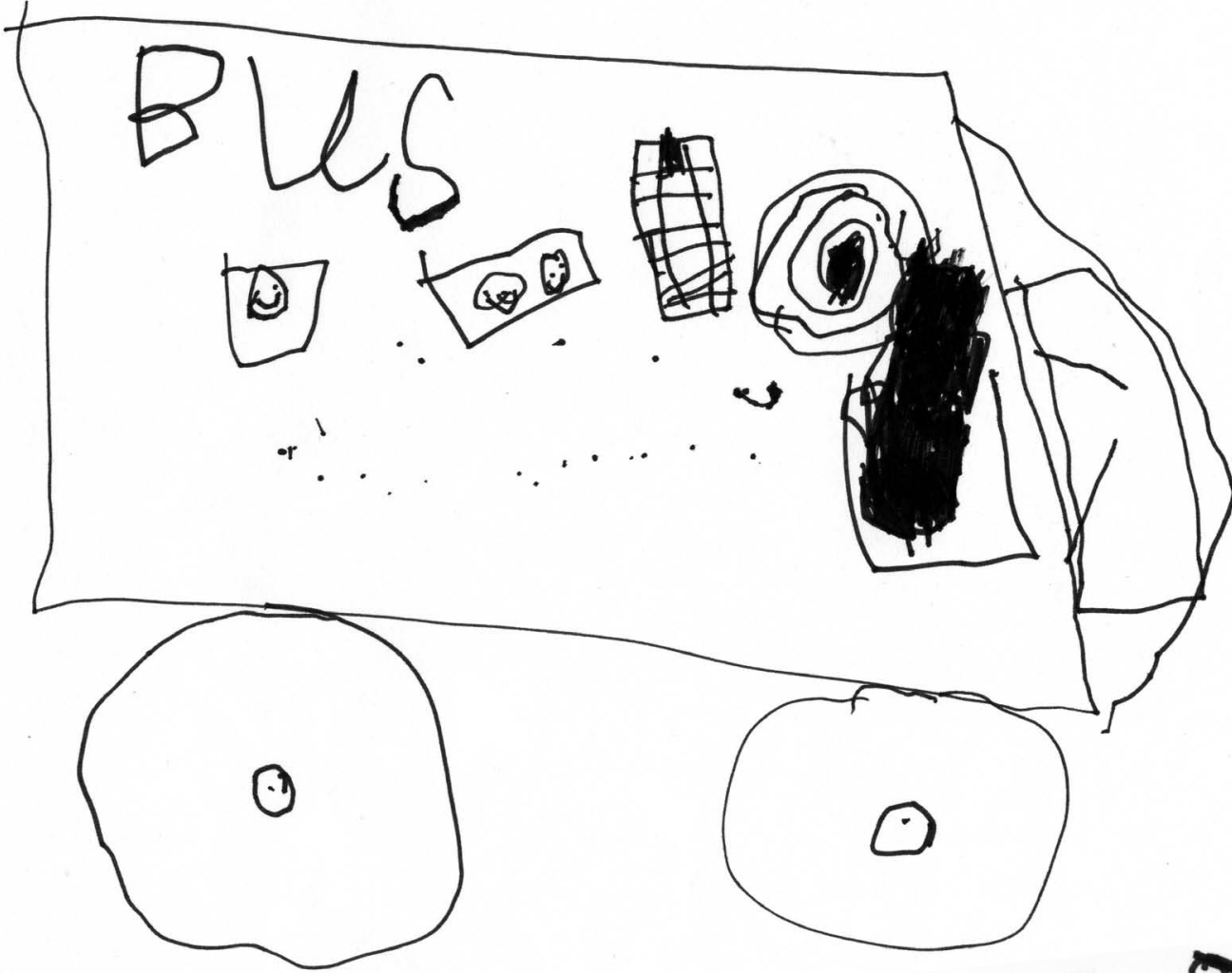
Expenditures

| | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|----------------------------|------------------|------------------|------------------|------------------|
| TRANSFERS: | | | | |
| To Fleet & Equipment Fund | 2,081,922 | 1,099,576 | 481,171 | 0 |
| To Debt Service Fund | 0 | 0 | 0 | 0 |
| To Capital Projects Fund | 0 | 0 | 0 | 0 |
| To Nutrition Services Fund | 158,329 | 0 | 230,083 | 320,800 |
| To Insurance Reserve Fund | 571,202 | 531,503 | 580,000 | 599,000 |
| To Retirement Fund | | | 0 | 0 |
| TOTAL TRANSFERS | 2,811,453 | 1,631,079 | 1,291,254 | 919,800 |
| SHORT-TERM DEBT | 0 | 0 | 1,000 | 1,000 |
| CONTINGENCY | 0 | 0 | 3,413,000 | 4,389,000 |
| UNAPPROPRIATED BALANCE | 13,990,673 | 12,125,084 | 3,912,500 | 3,318,111 |
| | 16,802,125 | 13,756,163 | 8,617,754 | 8,627,911 |



(This page intentionally left blank)

"School Bus" by Thomas



4J  Other Funds



"Getting on the Bus" by Gersh

OTHER FUNDS

TABLE OF CONTENTS

Summary of Requirements 133
Capital Equipment Fund 134
Federal, State and Local Programs Fund 136
Student Body Fund 139
Debt Service Fund 140
Nutrition Services Fund 145
Insurance Reserve Fund 147
District Retirement Fund 151

Note: Information on the Capital Projects Fund is located in the Capital Improvement Program section.

OTHER FUNDS

SUMMARY OF REQUIREMENTS

| Budget Requirements¹ | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|--|-------------------------|-------------------------|-------------------------|--------------------------|
| Capital Equipment Fund | 11,820,501 | 11,160,753 | 10,212,171 | 6,793,000 |
| Federal, State & Local Programs Fund | 17,089,642 | 18,592,777 ² | 19,201,142 ² | 16,205,910 ² |
| Student Body Fund | 8,476,110 | 8,989,329 | 9,500,000 | 9,800,000 |
| Debt Service Fund | 79,809,843 | 30,002,677 | 29,889,180 | 30,051,617 |
| Capital Projects Fund ³ | 26,561,301 | 19,176,396 | 11,373,887 | 43,165,000 |
| Nutrition Services Fund | 5,147,835 | 5,076,721 | 5,592,895 | 5,269,651 |
| Insurance Reserve Fund | 38,586,351 | 40,824,835 | 48,720,870 | 47,169,000 |
| District Retirement Fund | 9,942,700 | 8,788,200 | 9,078,474 | 8,150,000 |

¹ Includes unappropriated ending fund balance

² Includes American Recovery and Reinvestment Act funds

³ Detail for the Capital Projects Fund can be found in the Capital Improvement Program section.

CAPITAL EQUIPMENT FUND

DESCRIPTION OF SERVICES

The Capital Equipment Fund was established in 1990–91 to support efforts to replace fleet, vehicles and equipment on a scheduled basis. Over the years, purchases have been funded by a variety of sources: bond funds in the early 1990’s, state lottery and classroom needs funds in the late 1990’s, transfers from the general fund, and partial state reimbursement of school bus purchases.

The following graph shows, by funding source, a history of expenditures through 2009–10 in the Capital Equipment Fund, with projected spending for 2010–11. “Other Funds” in this graph include transfers from the general fund.

CAPITAL ASSETS

The district owns fleet and equipment with a replacement value of \$46.8 million, as shown below. Fleet includes buses, vans, cars and trucks used to transport students as well as to support other district functions. Grounds equipment includes tractors and mowers used to maintain district real property. Other equipment includes computers and related technology, musical instruments and athletic equipment. Each has an estimated useful life at the end of which the equipment should be replaced to maintain functionality or stay abreast of technological advances.

| Capital Assets | |
|----------------------|---------------------|
| Bus Fleet | \$9,834,000 |
| Other District Fleet | 3,844,000 |
| Grounds Equipment | 3,400,000 |
| Other Equipment | <u>29,686,000</u> |
| Total Value | \$46,764,000 |

in 2009-10 as part of district-wide budget reduction strategies.

The district owns 97 regular and special education school buses that have an estimated useful life of 10 to 12 years. Five special education route buses will be purchased in 2011-12 to replace existing buses in the fleet. Three regular route school buses will be purchased to accommodate the service increases due to school closures and consolidations.

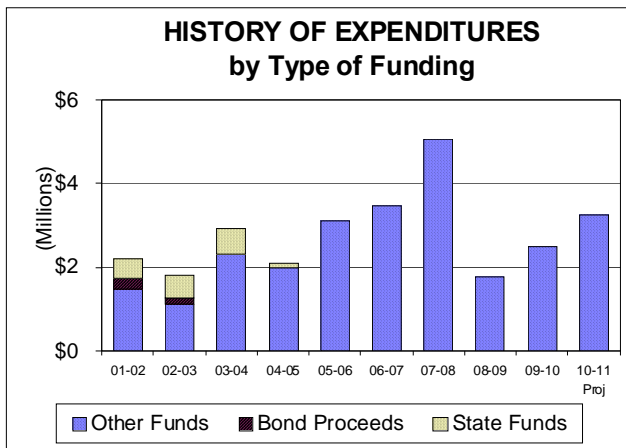
TEXTBOOKS AND EQUIPMENT

Starting in 2003–04, ongoing equipment costs have been funded by transfers from the general fund. The district estimates that \$2 million per year plus inflation is needed to fund the purchase of textbooks and equipment. The \$1.2 million general fund transfer for textbooks and high priority equipment needs was eliminated beginning in 2009-10 in conjunction with district-wide budget reductions. Remaining per pupil allocations for textbooks and instructional equipment were discontinued beginning in 2011-12. Existing reserves will be used for any needed textbook and equipment purchases.

BUS FLEET

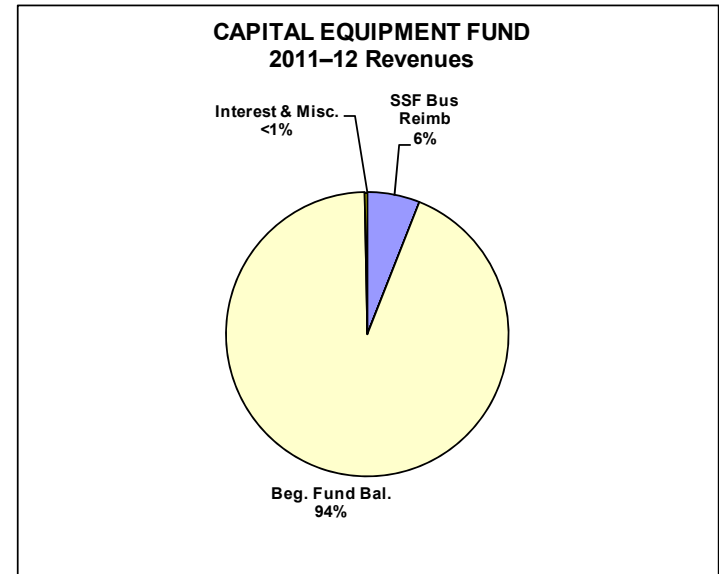
The district uses both state and general fund money to purchase new school buses. The state reimburses replacement costs for buses and vans used to transport students at a rate of 70% of the allowable fleet depreciation. Vehicles are depreciated over a ten-year period. State reimbursements in 2011–12 for bus depreciation are budgeted at \$406,000. Any additional purchases in 2010–11 will increase this amount. In the past, the district budgeted a general fund transfer of approximately \$150,000 to supplement these funds. This transfer was eliminated beginning

In addition, since 1991–92, schools and departments have transferred savings from the general fund at year-end to build reserves for future equipment needs. Reserves fund the purchase of equipment and instructional materials such as textbooks and library books. The ability to reserve building-based funds for future use supports longer range planning.

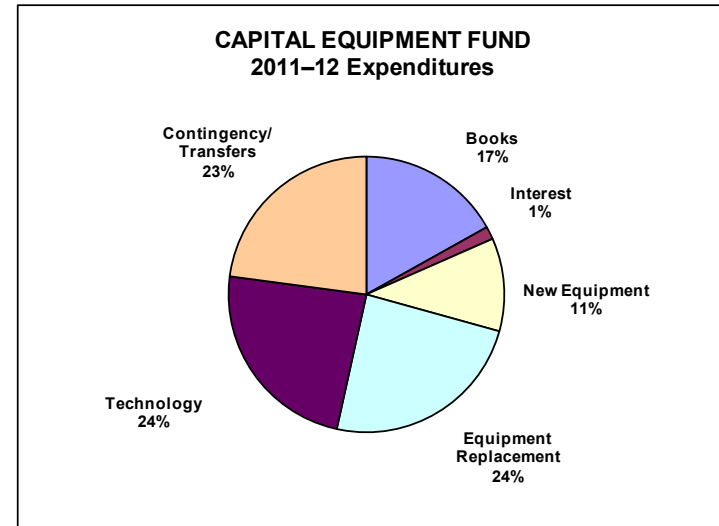


OTHER FUNDS – CAPITAL EQUIPMENT FUND

| | 08–09 | 09–10 | 10–11 | 11–12 |
|----------------|-------------------|-------------------|-------------------|------------------|
| REVENUE | Actual | Actual | Budget | Adopted |
| Interest | 29,827 | 0 | 0 | 0 |
| Misc Local Rev | 25,871 | 44,707 | 10,000 | 20,000 |
| SSF Bus Reimb | 505,129 | 422,307 | 468,000 | 406,000 |
| Fund Transfers | 2,081,922 | 1,099,576 | 481,171 | 0 |
| Beg. Fund Bal. | <u>9,177,751</u> | <u>9,594,163</u> | <u>9,253,000</u> | <u>6,367,000</u> |
| TOTAL | 11,820,501 | 11,160,753 | 10,212,171 | 6,793,000 |



| | 08–09 | 09–10 | 10–11 | 11–12 |
|-----------------------|-------------------|-------------------|------------------------|------------------|
| EXPENDITURES | Actual | Actual | Budget | Adopted |
| Texts, Lib Books | 391,474 | 378,572 | 3,640,342 ¹ | 1,147,000 |
| Building Remodel | 8,271 | 38,219 | 0 | 0 |
| New Equipment | 341,953 | 187,343 | 709,011 | 742,000 |
| Replacem Equip | 385,925 | 482,496 | 3,816,099 | 1,640,000 |
| Technology | 1,013,960 | 1,298,081 | 201,818 | 1,607,000 |
| Interest | 84,755 | 104,174 | 112,731 | 102,000 |
| Contingency/Transfers | 0 | 0 | 1,732,170 | 1,555,000 |
| UEFB | <u>9,594,163</u> | <u>8,671,868</u> | <u>0</u> | <u>0</u> |
| TOTAL | 11,820,501 | 11,160,753 | 10,212,171 | 6,793,000 |



¹ Provides funding for math textbook adoption

FEDERAL, STATE AND LOCAL PROGRAMS FUND

DESCRIPTION OF SERVICES

These are designated-purpose funds for programs of a special nature. Their uses and limitations are specified by the grantor entity. Generally the resources of this fund cannot be diverted to other uses.

Programs accounted for in these funds are approved by the district board of directors. Budgeted amounts are based on anticipated funding; however, actual expenditures are dependent upon receipt of grants from the various sources. The 2011-12 budget includes estimated carryover from the prior year and assumes all funds will be expended in the current year. The major anticipated grants include funding for the following programs.

NO CHILD LEFT BEHIND (NCLB)

The No Child Left Behind Act was passed to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments. Administered by the State Department of Education, the funds are distributed to the local

schools to be used for purposes stated in the law. NCLB includes the following grants:

- Title I – Disadvantaged: Funds are to be used for instruction which focuses on improving the academic achievement of disadvantaged students. Twelve district elementary schools, two private schools, one district and one charter K–8 school will receive Title I funding.
- Title IIA – Preparing, Training, and Recruiting High Quality Teachers and Principals.
- Title III – Language Instruction for Limited English Proficient and Immigrant Students.

STUDENTS WITH DISABILITIES

Grants from state and federal sources are received by the district to support students eligible for special education. Grants received by School District 4J include the following:

- The Individuals with Disabilities Education Act (IDEA) grant provides funding for education of disabled students.
- Regional Programs provide funding for students with severe orthopedic impairment, vision impairment, and hearing impairment.

AMERICAN RECOVERY AND REINVESTMENT ACT FUNDS (ARRA)

As part of the federal stimulus program, ARRA, the United States Department of Education (USDE) provided additional funding for disadvantaged and disabled students. Additional funds were provided under the Title I-A, Title ID, Title IID and Individuals with Disabilities Education Act (IDEA) programs. Restrictions for the use of funds mirrored the initial allocation from USDE. This funding ended in 2010-2011 with a small amount of carryover for 2011-12.

EUGENE EDUCATION FUND (EEF)

The district receives quarterly distributions from the EEF. The fund was established by parents and teachers in 1993 as a non-profit organization to support the students of Eugene School District 4J. Donations may be earmarked for particular schools, district programs or a program at a specified school. Five percent of any gift to a specific school is retained by EEF for equity grants, which are available to all schools through a grant proposal process.

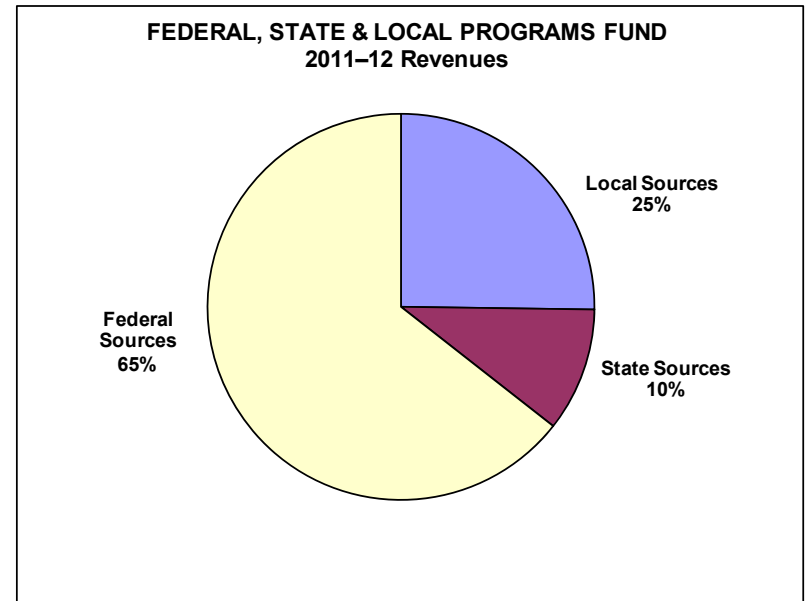
OTHER FUNDS — FEDERAL, STATE AND LOCAL PROGRAMS FUND

FEDERAL, STATE AND LOCAL PROGRAMS FUND
2011–12

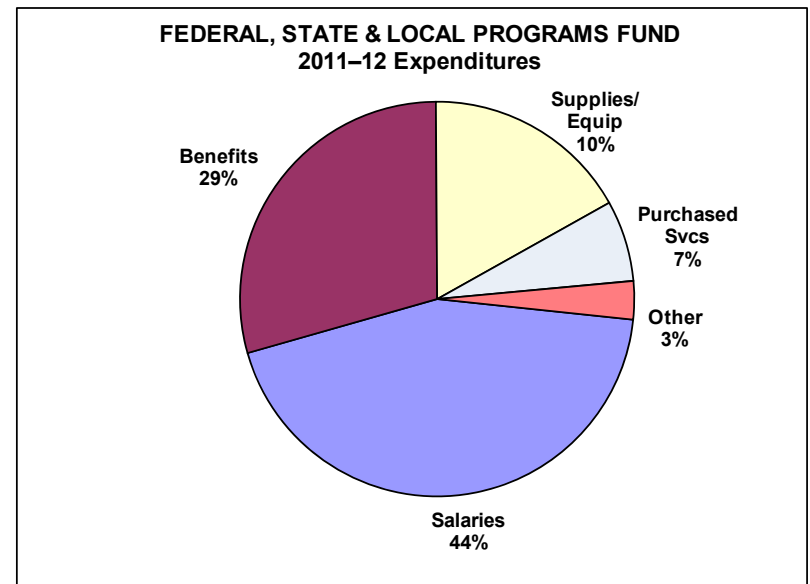
| | | | |
|---|------------|--|--------------|
| Adolescent Clinics | \$ 394,520 | Miscellaneous (categories less than \$30,000) | 187,545 |
| Alcohol Abuse Reduction | 661,296 | No Child Left Behind | 3,187,888 |
| Carol M. White Physical Education Program | 332,159 | Regional Physical/Occupational Therapy Services | 506,331 |
| Drivers' Education | 180,000 | Regional Data Warehouse Sustainability | 140,000 |
| English Language Acquisition (Title III) | 60,000 | Regional Disabled Programs | 1,585,053 |
| Eugene Education Fund | 1,100,000 | Safe Routes to School | 75,000 |
| EWEB Grants | 474,828 | Supplemental Lane Regional Program Services | 910,532 |
| Health Services (other than Adolescent Clinics) | 148,000 | Teacher Quality (Title II-A) | 785,297 |
| Individuals with Disabilities Act (IDEA) | 3,374,648 | Vocational Education Programs | 158,669 |
| Indian Education | 290,000 | Workforce Investment Act | 54,263 |
| Juvenile Detention Education Program (JDEP) | 145,692 | Youth Transition Program | 274,510 |
| KRVM Radio | 458,533 | 21 st Century Learning Centers (BEST) | 375,736 |
| Long Term Care & Treatment (Looking Glass/ Stepping Stone) | 281,410 | Wallace Foundation | 64,000 |
| | | TOTAL | \$16,205,910 |

OTHER FUNDS — FEDERAL, STATE AND LOCAL PROGRAMS FUND

| | 08-09 | 09-10 | 10-11 | 11-12 |
|---------------------|-------------------|-------------------------|-------------------------|-------------------|
| REVENUE | Actual | Actual | Budget | Adopted |
| Local Sources | 3,549,332 | 3,199,201 | 3,881,001 | 4,086,566 |
| Intermed. Sources | 0 | 0 | 0 | 0 |
| State Sources | 1,634,886 | 1,364,820 | 1,473,840 | 1,680,884 |
| Federal Sources | 11,594,902 | 14,028,757 ¹ | 13,846,301 ¹ | 10,438,460 |
| Interfund Transfers | 0 | 0 | 0 | 0 |
| Beg. Fund Bal. | 310,522 | 0 | 0 | 0 |
| TOTAL | 17,089,642 | 18,592,777 | 19,201,142 | 16,205,910 |



| | 08-09 | 09-10 | 10-11 | 11-12 |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| EXPENDITURES | Actual | Actual | Budget | Adopted |
| Salaries | 8,680,095 | 9,640,160 | 9,177,481 | 7,118,258 |
| Benefits | 5,024,345 | 5,343,548 | 5,669,901 | 4,749,623 |
| Purchased Svcs | 1,744,205 | 1,728,207 | 1,789,622 | 1,077,036 |
| Supplies | 765,017 | 1,201,902 | 1,663,391 | 2,693,549 |
| Equipment | 355,898 | 54,692 | 203,002 | 59,500 |
| Other | 520,081 | 615,340 | 648,502 | 507,944 |
| Flow-Through Fds | 0 | 8,928 | 49,243 | 0 |
| TOTAL | 17,089,642 | 18,592,777 | 19,201,142 | 16,205,910 |



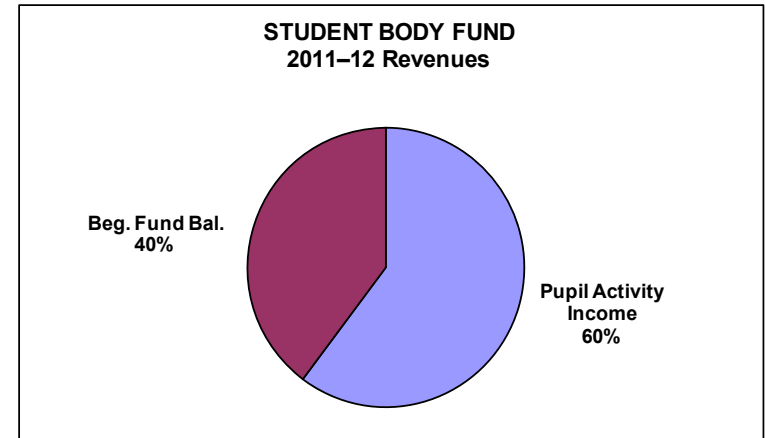
¹ Includes American Recovery and Reinvestment Act funds.

STUDENT BODY FUND

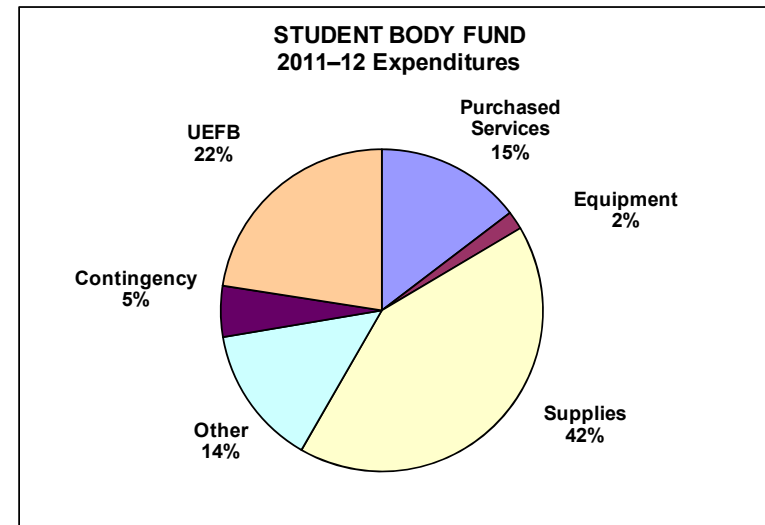
SERVICE DESCRIPTION

This fund is used to record the financial transactions for school-sponsored activities at district elementary, middle, and high schools, including the cash receipts, the cash disbursements, and the transfer of funds from one student body account to another. The major source of income is from fundraising by parent groups and student organizations. These funds are used for various student activities and special school projects.

| | 08-09 | 09-10 | 10-11 | 11-12 |
|-----------------------|------------------|------------------|------------------|------------------|
| REVENUE | Actual | Actual | Budget | Adopted |
| Pupil Activity Income | 4,942,604 | 5,133,072 | 5,700,000 | 5,900,000 |
| Beg. Fund Bal. | 3,533,506 | 3,856,257 | 3,800,000 | 3,900,000 |
| TOTAL | <u>8,476,110</u> | <u>8,989,329</u> | <u>9,500,000</u> | <u>9,800,000</u> |



| | 08-09 | 09-10 | 10-11 | 11-12 |
|---------------------|------------------|------------------|------------------|------------------|
| EXPENDITURES | Actual | Actual | Budget | Adopted |
| Purchased Svcs | 1,197,280 | 1,373,606 | 1,705,000 | 1,435,000 |
| Supplies | 2,274,683 | 2,605,697 | 3,260,000 | 4,100,000 |
| Equipment | 28,585 | 41,443 | 180,000 | 180,000 |
| Other | 1,119,305 | 1,127,394 | 1,375,000 | 1,375,000 |
| Contingency | 0 | 0 | 500,000 | 500,000 |
| UEFB | 3,856,257 | 3,841,190 | 2,480,000 | 2,210,000 |
| TOTAL | <u>8,476,110</u> | <u>8,989,329</u> | <u>9,500,000</u> | <u>9,800,000</u> |



DEBT SERVICE FUND**DESCRIPTION OF SERVICES**

The Debt Service Fund accounts for principal and interest payments on long-term, general obligation and limited tax pension obligation debt. Expenditures budgeted in 2011–12 represent the portion of principal and interest that must be paid during that fiscal year. Amounts budgeted in the unappropriated ending fund balance will be levied in 2011–12 to cover payments due in July or August 2012 and recorded as expenditures in 2012–13. Sources of revenue include the debt service levy on local property taxes, interest earnings on investments and charges to other funds.

As of June 30, 2011, outstanding principal balances total \$111.3 million in general obligation (G.O.) bonds and \$51.8 million in pension bonds. An additional \$35 million in G.O. bonds are scheduled for issuance in July 2011. General obligation bonds represent 6.2% of the district's legal debt limit of \$1.8 billion. Remaining legal debt capacity is \$1.7 billion. Debt levels are also governed by board policy, which requires the periodic review of debt capacity to ensure that debt levels are prudent and affordable to district taxpayers. The district's debt and investment management policies can be found in the District Overview/Reader's Guide section of the budget document.

Debt service payments in 2011–12 reflect the following debt issues:

- In February 2002, the district advance refunded outstanding bonds to take advantage of lower interest rates in the

bond market. Bonds totaling \$21 million were issued, the proceeds of which were used to advance refund the callable portion of outstanding 1993A bonds. These were the only bonds that met the state Department of Treasury's requirement that the net present value of the savings from a refunding be at least 3.0 percent. Actual savings to the taxpayers over the remaining 11 years of the refunded bonds was calculated to be \$1 million, or a net present value savings of 3.9 percent. The remaining \$3.8 million of 1993A bonds were not callable but have been repaid.

- In May 2002, district voters approved a bond measure for \$116 million. In November 2002, \$70 million in general obligation bonds were issued; \$46 million were issued in August 2005.
- In February 2003, the district performed a second advance refunding to take advantage of lower interest rates in the bond market. Bonds in the amount of \$17.6 million were issued, the proceeds of which were used to advance refund the callable portion of the 1994 and 2000 general obligation bonds. Savings to the taxpayers over the life of the refunded bonds was calculated to be over \$668,000, or a net present value savings of 4.0 percent. The remaining \$3.1 million of 1994 and \$990,000 of 2000 bonds were not callable but have now been repaid.
- In February 2004, the district sold \$53.4 million in pension bonds to finance one-

half of its unfunded actuarial liability in the Public Employees Retirement System (PERS). The estimated net present value of the savings to the district over the life of the bonds was projected to be \$13.9 million, assuming the bond proceeds deposited in the district's PERS account earned an average of 8 percent per year.

- In September 2008, the district issued \$47.3 million in advance refunding bonds to refinance portions of the district's 1999 and 2002 G.O. bonds. The purpose of the refunding was to reduce debt service costs to taxpayers by refunding debt at lower interest rates. The gross savings to taxpayers, over the life the bonds, was estimated to be \$5.9 million, which represented a net present value savings of \$1.8 million, or 3.5 percent.
- In May 2011, voters authorized the issuance of general obligation bonds totaling \$70 million, \$35 million of which is scheduled for issuance in late July 2011. Debt service payments are estimated for the purpose of the budget.

Property taxes levied for debt service payments on voter-approved general obligation bonds are not subject to the property tax rate limits of Measure 5 or Measure 50.

The following tables show district bonded indebtedness as of June 30, 2011 and annual payments to be made in 2011–12, including estimates for \$35 million in bonds scheduled for issuance in July 2011.

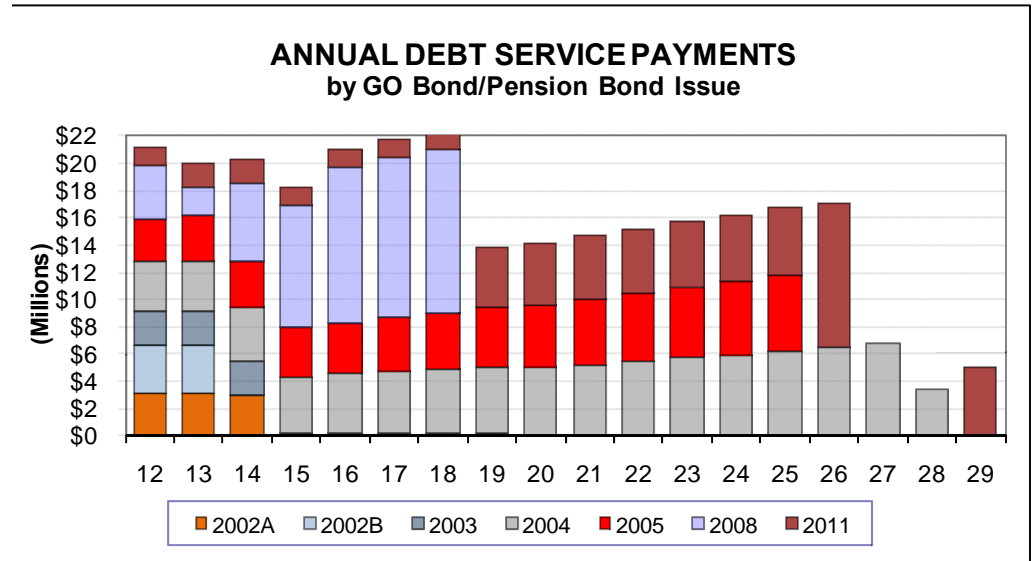
OTHER FUNDS — DEBT SERVICE FUND

| Date of Issue | Purpose of Issue | Amount of Issue | Effective Interest Rate | Principal Outstanding June 30, 2011 | Principal Payments 2011-12 | Interest Payments 2011-12 | Total Payments 2011-12 |
|-------------------------|---|-------------------------|--------------------------------|--|-----------------------------------|----------------------------------|-------------------------------|
| 02/15/02 | Advance Refunding of Portion of 1993A GO Bonds | 21,035,000 | 4.11% | 8,620,000 | 2,785,000 | 368,637 | 3,153,637 |
| 11/01/02 | New Construction, Capital Improvements, Repairs & Equipment | 27,880,000 ¹ | 4.22% | 6,640,000 | 3,265,000 | 250,375 | 3,515,375 |
| 02/01/03 | Advance Refunding of 1994 and 2000 GO Bonds | 17,630,000 | 3.65% | 7,965,000 | 2,180,000 | 316,419 | 2,496,419 |
| 02/19/04 | Series 2004 Pension Bonds | 53,435,000 | 5.48% | 51,765,000 | 825,000 | 2,789,791 | 3,614,791 |
| 08/25/05 | New Construction, Capital Improvements, Repairs & Equipment | 46,000,000 | 4.28% | 42,710,000 | 1,270,000 | 1,912,087 | 3,182,087 |
| 09/23/08 | Advance Refunding of Portions of 1999 and 2002 GO Bonds | 47,295,000 | 3.30% | 45,400,000 | 1,785,000 | 2,051,975 | 3,836,975 |
| 07/26/11 (Projected) | Capital Improvements, Repairs and Equipment | 35,000,000 | TBD | 35,000,000 | 40,000 (Estimated) | 1,363,778 (Estimated) | 1,403,778 (Estimated) |
| | TOTAL | \$ 248,275,000 | | \$ 198,100,000 | \$ 12,150,000 | \$ 9,053,062 | \$ 21,203,062 |

¹ Net of refunded bonds

**STATEMENT OF FUTURE REQUIREMENTS FOR RETIREMENT
OF BOND AND BOND INTEREST COUPONS¹**

| FISCAL YEAR | PRINCIPAL | INTEREST | TOTAL |
|--------------|--------------------|-------------------|--------------------|
| 2011-12 | 12,150,000 | 9,053,062 | 21,203,062 |
| 2012-13 | 11,460,000 | 8,533,871 | 19,993,871 |
| 2013-14 | 12,330,000 | 8,019,460 | 20,349,460 |
| 2014-15 | 10,820,000 | 7,468,338 | 18,288,338 |
| 2015-16 | 14,195,000 | 6,886,399 | 21,081,399 |
| 2016-17 | 15,550,000 | 6,209,209 | 21,759,209 |
| 2017-18 | 19,870,000 | 5,455,969 | 25,325,969 |
| 2018-19 | 8,990,000 | 4,829,889 | 13,819,889 |
| 2019-20 | 8,579,746 | 5,583,507 | 14,163,253 |
| 2020-21 | 10,099,887 | 4,560,280 | 14,660,167 |
| 2021-22 | 9,970,839 | 5,206,340 | 15,177,179 |
| 2022-23 | 10,702,084 | 5,004,414 | 15,706,498 |
| 2023-24 | 12,059,227 | 4,197,345 | 16,256,572 |
| 2024-25 | 14,430,000 | 2,331,164 | 16,761,164 |
| 2025-26 | 15,540,000 | 1,530,916 | 17,070,916 |
| 2026-27 | 6,220,000 | 525,989 | 6,745,989 |
| 2027-28 | 3,295,000 | 182,148 | 3,477,148 |
| 2028-29 | 1,837,718 | 3,172,282 | 5,010,000 |
| TOTAL | 198,099,501 | 88,750,582 | 286,850,083 |



¹ Includes projected payments for July 2011, \$35 million bond issuance.

SCHOOL DISTRICT NO. 4J BONDING LIMIT

2010–11 Real Market Value¹ \$ 22,427,049,938

| | | |
|----------------------------|------------------------|------------------|
| <u>Grades K–8</u> | \$ x .0055 = | \$ 123,348,775 |
| (55/100th of 1% per grade) | x | 9 |
| | Total, Grades K–8..... | \$ 1,110,138,972 |

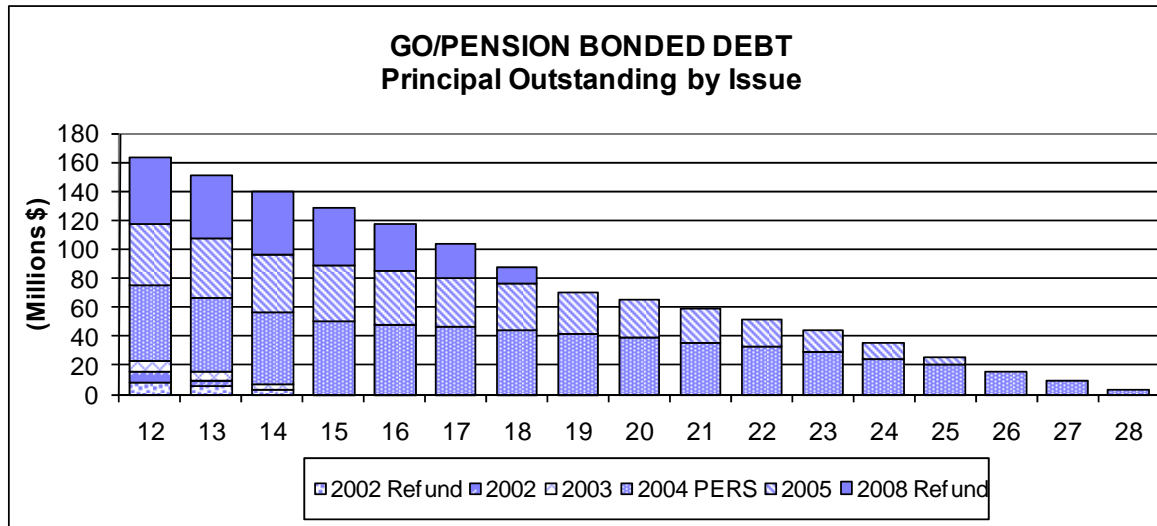
| | | |
|----------------------------|-------------------------|----------------|
| <u>Grades 9–12</u> | \$ x .0075 = | \$ 168,202,875 |
| (75/100th of 1% per grade) | x | 4 |
| | Total, Grades 9–12..... | \$ 672,811,498 |

| | | |
|--|------------------|------------------|
| <u>Total Bonding Limit-Grades K–12</u> | | |
| | Grades K–8..... | \$ 1,110,138,972 |
| | Grades 9–12..... | 672,811,498 |

| | | |
|---|------------------|------------------|
| Total, Grades K–12 | \$ 1,782,950,470 | |
| General Obligation Bonds Outstanding, 06/30/11 ² | (111,335,000) | |
| | | \$ 1,671,615,470 |

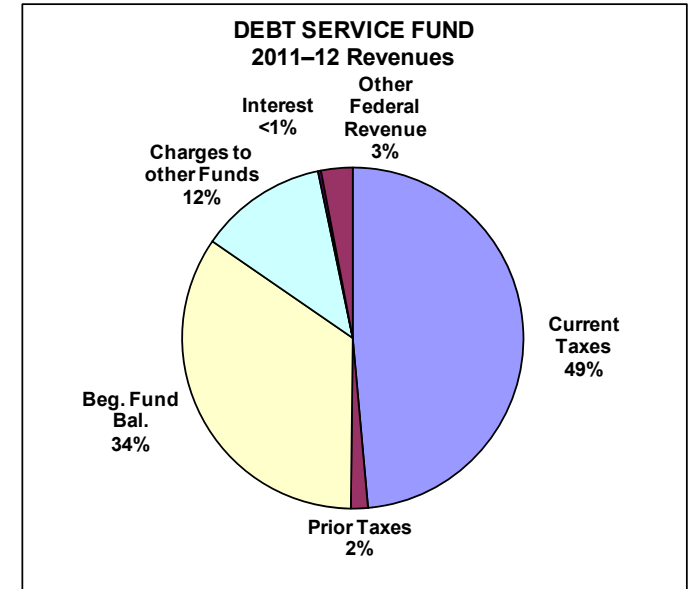
Limitation on Additional Bonding

- ¹ The bonding limit is based on Real Market Value of district property. Property tax calculations are based on Assessed Value.
- ² Legal lending limit only applies to general obligation bonds. Pension bonds are excluded from this calculation. General obligation bonds approved by voters on May 17, 2011, but not issued, are not included in this calculation.

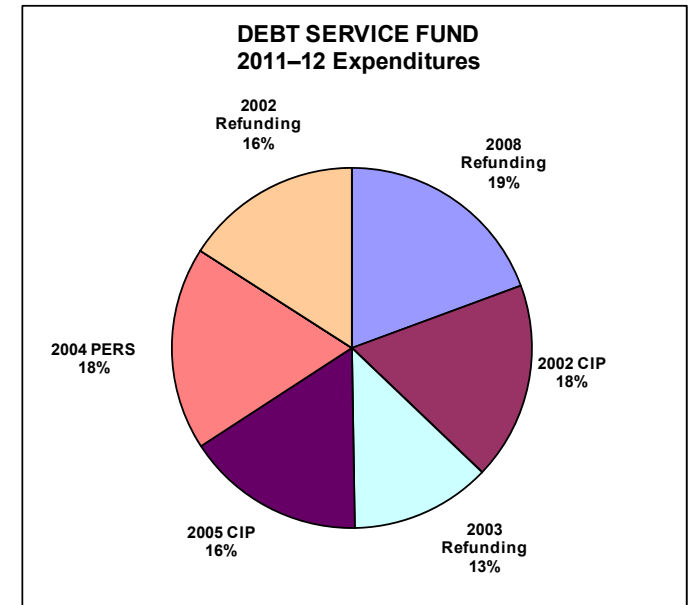


OTHER FUNDS — DEBT SERVICE FUND

| | 08-09 | 09-10 | 10-11 | 11-12 |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE | Actual | Actual | Budget | Adopted |
| Current Taxes | 14,647,554 | 15,834,683 | 14,574,516 | 14,597,778 |
| Prior Taxes | 304,487 | 355,674 | 450,000 | 484,000 |
| Interest | 186,596 | 121,961 | 76,000 | 84,000 |
| Chgs to Other Funds | 3,846,422 | 2,565,151 | 3,500,000 | 3,640,000 |
| Bond Issuance | 51,247,038 | 0 | 0 | 0 |
| Other Federal Revenue | 0 | 0 | 0 | 900,000 |
| Beg. Fund Bal. | 9,577,746 | 11,125,207 | 11,288,664 | 10,345,839 |
| TOTAL | 79,809,843 | 30,002,677 | 29,889,180 | 30,051,617 |



| | 08-09 | 09-10 | 10-11 | 11-12 |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| EXPENDITURES | Actual | Actual | Budget | Adopted |
| Fiscal Services | 223,320 | 0 | 0 | 0 |
| Debt Service | 68,461,316 | 18,677,952 | 19,188,928 | 21,203,063 |
| UEFB | 11,125,207 | 11,324,725 | 10,700,252 | 8,848,554 |
| TOTAL | 79,809,843 | 30,002,677 | 29,889,180 | 30,051,617 |



NUTRITION SERVICES FUND

SERVICE DESCRIPTION

The purpose of the Nutrition Services Program is to provide nutritious and affordable meals and to promote nutrition education. Meals must be in compliance with the Child Nutrition Program, administered by the United States Department of Agriculture. The financial goal of the program is a break-even or better level of operation. Income is received from Federal and State Government reimbursements as well as student participation. The educational goal of the program is to provide students, staff and parents with information to facilitate good nutritional habits that will last a lifetime.

BUDGET GOALS FOR 2011–2012

Goal 1. Increase participation.

Increase participation by introducing menus that offer a wide variety of nutritious and appealing choices. Conduct extensive training for coordinators, with a focus on food quality, nutrition, safety, presentation, and consistent following of recipes. Implement a variety of marketing strategies to promote the breakfast and lunch program. Implement innovative ways to promote free & reduced application processes. Increase the participation of the Summer Food Service Program by partnering with Food for Lane County to ensure all kids have access to meals.

Goal 2. Make progress toward a financially self-sufficient program.

Employ a variety of strategies to move towards the board policy for a self-sustaining food services operation. Strategies include additional proactive control of inventory, additional analysis of revenue and expenditure data, a focus on marketing strategies, and managing food and labor costs.

Goal 3. Continue to improve nutrition of meals served.

Work with Registered Dietitian (RD) to review and implement new menu cycle. Continue to involve RD in nutrition education efforts in the schools. Communicate the district's current efforts to improve nutrition and increase students' awareness of a healthy lifestyle.

Goal 4. Explore using more sustainable products and offering more local produce.

In collaboration with Willamette Farm and Food Coalition, work to purchase more produce that is grown in Oregon. Whenever possible, produce grown in Lane County will be purchased. Nutrition Services will continue to look at ways to be more sustainable and reduce the overall carbon footprint. Nutrition Services will partner with school garden programs to be a resource so that the cafeteria can be a vital link to the education and sustainability of the school garden whenever possible.

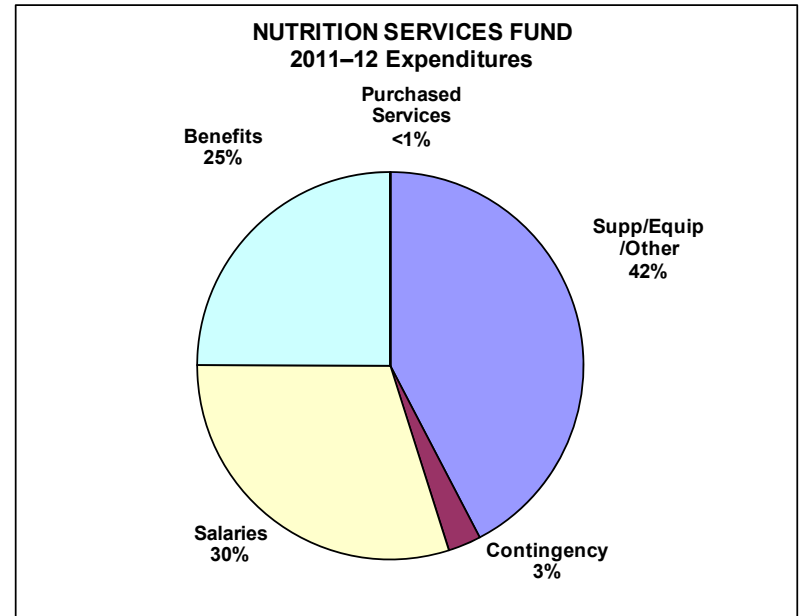
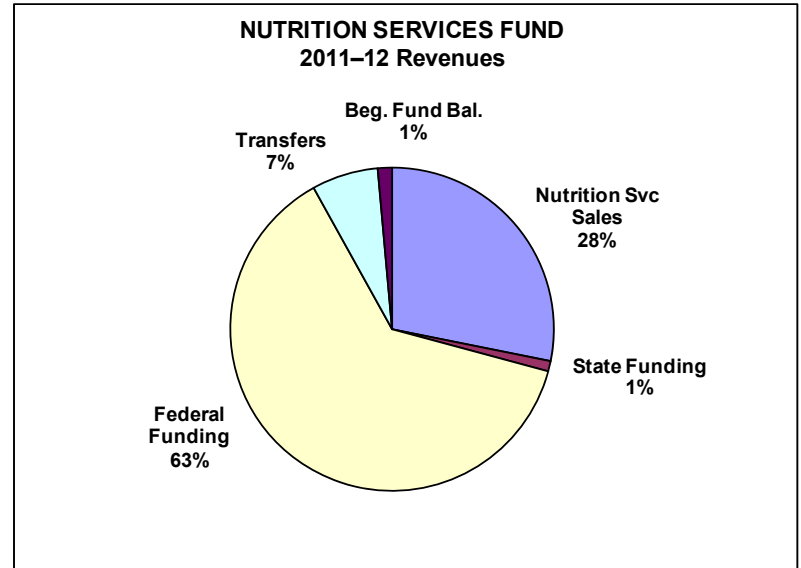
Goal 5. Improve communication with stakeholders.

Continue quarterly newsletter and expand the program's website. Focus on marketing these tools via a variety of strategies to better inform parents, students, staff and the community of the program.

OTHER FUNDS—NUTRITION SERVICES FUND

| | 08-09 | 09-10 | 10-11 | 11-12 |
|---------------------|------------------|------------------|------------------|------------------|
| REVENUE | Actual | Actual | Budget | Adopted |
| Nutrition Svc Sales | 1,778,669 | 1,641,908 | 1,792,931 | 1,484,352 |
| State Funding | 50,342 | 63,845 | 57,937 | 54,219 |
| Federal Funding | 3,063,424 | 3,273,697 | 3,412,498 | 3,306,696 |
| Transfers | 187,954 | 29,825 | 262,083 | 349,800 |
| Beg. Fund Bal. | 67,446 | 67,447 | 67,446 | 74,584 |
| TOTAL | 5,147,835 | 5,076,721 | 5,592,895 | 5,269,651 |

| | 08-09 | 09-10 | 10-11 | 11-12 |
|---------------------|------------------|------------------|------------------|------------------|
| EXPENDITURES | Actual | Actual | Budget | Adopted |
| Salaries | 1,419,505 | 1,451,144 | 1,561,281 | 1,438,970 |
| Benefits | 1,032,926 | 1,055,003 | 1,211,805 | 1,198,656 |
| Purchased Svcs | 90,829 | 83,518 | 345,911 | 389,797 |
| Supplies | 2,537,128 | 2,412,472 | 2,274,452 | 2,035,644 |
| Contingency | 0 | 0 | 132,000 | 132,000 |
| UEFB | 67,447 | 74,584 | 67,446 | 74,584 |
| TOTAL | 5,147,835 | 5,076,721 | 5,592,895 | 5,269,651 |



INSURANCE RESERVE FUND

SERVICE DESCRIPTION

The district's Insurance Reserve Fund is an internal service fund established to fund and record the district's risk management activities and services. These activities and services fall into three major areas: 1) insurance premium payments; 2) insurance reserve requirements, and 3) risk management program costs.

The premium costs and reserve requirements include all of the district's employee fringe benefit programs: medical, dental, vision, long-term disability, and life insurance. The unemployment and workers' compensation programs include claims and case management, and return to work programs. The amount of the district contribution for employee benefits is budgeted with salary expenditures and is paid from the general fund and other funds containing salaries to the insurance reserve fund. Program administration is covered by a transfer from the general fund and by fund reserves.

The 4J Risk Management program has responsibility for the systematic identification of exposure to potential loss within the district and the selection of appropriate methods for managing those exposures. The operation of a school district involves the ongoing risk of loss through normal business activity from the acts or omissions of employees, as well as the use and condition of the district's facilities, vehicles, and equipment. These risks are also associated with acts of nature, the economy, and society. Risk Management performs all duties of claims investigations, and maintains a direct role in any litigation against the district. The costs of the risk management program are comprised of staffing and operating expenses.

The Risk Management Department responds to inquiries and counsels employees regarding fringe benefits, manages relationships with insurers and medical providers, and oversees District employee benefits enrollment and orientations. The department coordinates the district's Joint Benefits Committee which is charged with ensuring that benefits provided employees are reasonable and cost effective.

Key Board Goal for this service:

- **Provide prudent stewardship of district resources to best support student success, educational equity and choice**
 - Continuation of diligent research and negotiations with the district insurance carriers to minimize insurance premium increases while maintaining adequate coverage for all district functions and exposures.
 - Manage employee on-the-job injuries to reduce claims exposures and allow injured employees to return to work as soon as possible. Oversee and recover all possible State reimbursements to the district for Preferred Workers and Employer-At-Injury Programs.

BUDGET GOALS FOR 2011–12

Goal 1: Liability Administration

Risk Management will continue to review insurance coverage, identifying areas which may require additional coverage or insurance limit increases, loss prevention activities, active claim investigation and management, and close involvement in district litigation matters. Support will be provided for loss prevention in an effort to lower claims.

Goal 2: Management of District Employee Benefits

District employee benefits are offered and contracted for by the district. The benefits function will monitor closely the legislatively approved Oregon Educators' Benefits Board and the individual insurance carriers for employee benefits. The Benefits staff will study plan options, provide ongoing education of employees, and test modifications of the employee benefits module to ensure optimal employee benefit customer service.

Goal 3: Support the development and implementation of effective district-wide emergency procedures at all 4J schools

Risk Management services will continue to focus on assisting 4J schools in their efforts to develop and implement appropriate strategies for dealing with emergency situations that might arise in schools. These efforts include required National Incident Management System (NIMS) and Incident Command System emergency training compliance for administrators, a district NIMS compliant Emergency Operations Plan, continual updates to the Emergency Procedures Manual for distribution to district employees, school site evaluations, coordination of fire and evacuation

drills, and weekly meetings regarding safety/emergency coordination with the district's School Resource Officers and the Eugene Police Department.

Goal 4: Support continued use of the Preferred Worker and Employer-at-Injury Program

The Oregon Workers' Compensation Division has a fund specifically targeted to assist Oregon employers in the re-employment of injured workers. These funds are disbursed through two programs: Employer-at-Injury (EAIP) and Preferred Worker. The district has received over \$1.0 million from the Preferred Worker Program since 1990. The district has also received an additional \$600,000 from the EAIP since the program began in 1993, with the recovery of more than \$27,000 in fiscal year 2010 alone. Risk Management will continue to aggressively pursue the use of these funding sources for the re-employment of injured workers, and to further invest in district-wide loss prevention efforts. Risk Management additionally works closely with Oregon Occupational Health and Safety Act and Occupational Safety and Health Administration (OSHA) requirements which apply to District operations. All district OSHA written plans receive yearly review for compliance, in order to both protect employees from injury as well as avoid OSHA fines and/or negative inspections.

MAJOR FUNCTIONS

Risk Management

- Administration and management of the district's facilities and identification of existing and potential risks. Monitor, identify and assess new areas of risk or potential liabilities and develop recommendations and implementation of new policies, procedures and other measures aimed at reducing risk.
- Manage all district insured property losses and claims. Oversee selection of district's insurance carriers, manage claims recovery, including recovery for damage to district property by third parties.
- Prepare and distribute district-wide annual risk report.
- Management and oversight of district's Emergency Response Plan and response team.
- Management and oversight of School Resource Officer Program including relationships with the Eugene Police Department.

Employee Benefits

- Administration and management of the district's benefits programs for employees and retirees, including health insurance, life and disability insurance, employee assistance and wellness programs.
- Chair district's Joint Benefits Committee, and district Wellness Committee.
- Manage premium collection from employees and retirees as well as premium payments to carriers.

OTHER FUNDS—INSURANCE RESERVE FUND

- Data reporting to outside agencies related to employee benefits.
- Manage processes, communications and customer service matters related to annual insurance Open Enrollment period as well as qualified status changes throughout the year.
- Oversight of district Wellness Clinic administration.
- Provide technical supervision for the Licensed and Classified Benefit Coordinator positions.
- Provide fiscal support for the district Joint Benefits Committee operations.
- Oversee district Flexible Spending Account administration.

Occupational Safety and Health

- Manage all OSHA mandated programs, develop and maintain district's policies and procedures related to safety.
- Manage all Worker's Compensation claims, ensure all financial reimbursements possible from Preferred Worker and EAIP are identified and recovered.
- Identify and manage light duty placements for injured district employees, provide financial support for district departments by absorbing injured employee salary cost during light duty status.
- Chair district's Safety Committee, ensure compliance with OR-OSHA safety committee regulations, provide training to members, investigate injury losses and act in all possible preventative ways to lessen/eliminate employee injuries.
- Manage unemployment claims for the district.
- Prepare and maintain required injury logs for the district.

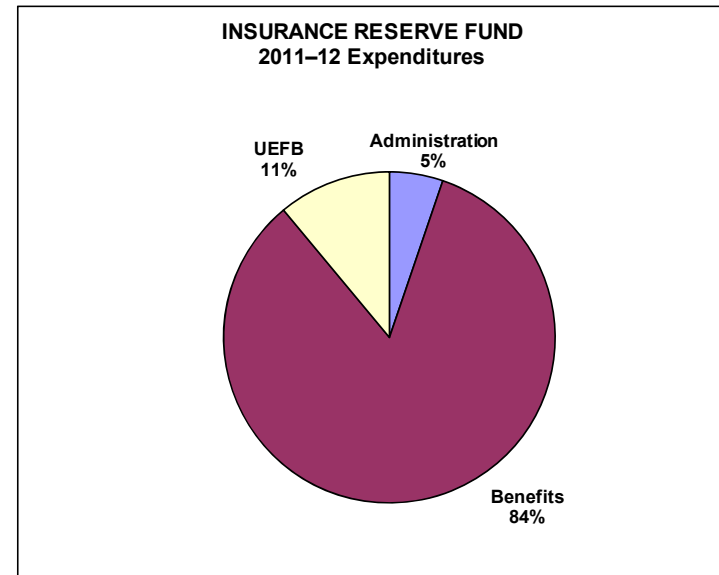
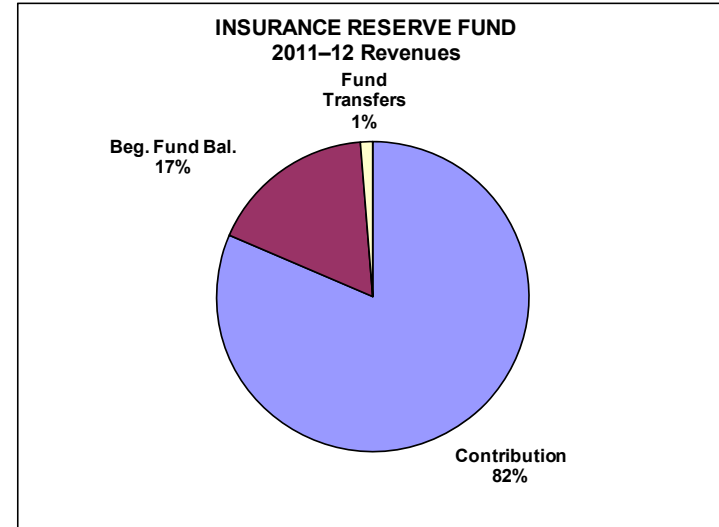
Employee Leaves

- Manage compliance with federal and state laws regarding Family Medical Leave Act and Oregon Family Leave Act leaves for employees.
- Manage employee personal, professional and contractual leaves.
- Responsible for updating district policy regarding employee leaves.
- Supervise coordination of employee benefits during approved leaves.
- Monitor leave compliance with the Americans with Disabilities Act, Bureau of Labor and Industries, and district collective bargaining agreements.
- Collaborate with district insurance carriers for employee long term disability claims.
- Manage and implement preventative options for employees with non-work related injuries, to include workstation modifications, physical accommodations, and preventative options.

OTHER FUNDS—INSURANCE RESERVE FUND

| | 08-09 | 09-10 | 10-11 | 11-12 |
|----------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE | Actual | Actual | Budget | Adopted |
| Interest | 167,003 | 46,638 | 38,661 | 24,000 |
| Contributions | 28,855,410 | 30,751,331 | 39,031,774 | 38,400,000 |
| State Revenue | 24,969 | 79,163 | 0 | 0 |
| Fund Transfers | 571,202 | 531,503 | 580,000 | 599,000 |
| Beg. Fund Bal. | 8,967,767 | 9,416,200 | 9,070,435 | 8,146,000 |
| TOTAL | 38,586,351 | 40,824,835 | 48,720,870 | 47,169,000 |

| | 08-09 | 09-10 | 10-11 | 11-12 |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| EXPENDITURES | Actual | Actual | Budget | Adopted |
| Salaries | 380,807 | 457,874 | 360,896 | 379,463 |
| Benefits | 27,194,438 | 29,742,479 | 38,745,239 | 39,503,753 |
| Purch Svcs | 764,152 | 757,549 | 502,967 | 945,300 |
| Supplies | 252,110 | 102,132 | 100,679 | 83,750 |
| Equipment | 0 | 0 | 10,000 | 10,000 |
| Other | 72,386 | 9,244 | 296,500 | 151,500 |
| Transfers | 506,259 | 497,825 | 360,760 | 147,000 |
| Contingency | 0 | 0 | 600,000 | 745,000 |
| UEFB | 9,416,200 | 9,257,732 | 7,743,829 | 5,203,234 |
| TOTAL | 38,586,351 | 40,824,835 | 48,720,870 | 47,169,000 |



DISTRICT RETIREMENT FUND

SERVICE DESCRIPTION

The District Retirement Fund was established in 1991–92 to account for the district's obligation related to supplemental retirement benefits. Starting in 2003–04, the fund also accounts for a Public Employees Retirement System (PERS) Reserve. This reserve was built by savings from lower employer rates in the 2003–05 biennium and was partially used to buy down higher rates in the 2005–2007 biennium. A balance of approximately \$2.5 million to offset higher PERS costs in the 2011-13 biennium remains.

The supplemental retirement program, which was established in 1978, provides monthly cash payments and/or insurance benefits for eligible employees who retire before age 65. Benefit levels and eligibility have been bargained and vary among the different employee groups. This program ended in July 1996 for administrators and July 1998 for teachers. The fund provides benefits for most administrators and teachers hired before those dates, as well as a limited contribution to health premiums for retired classified employees.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

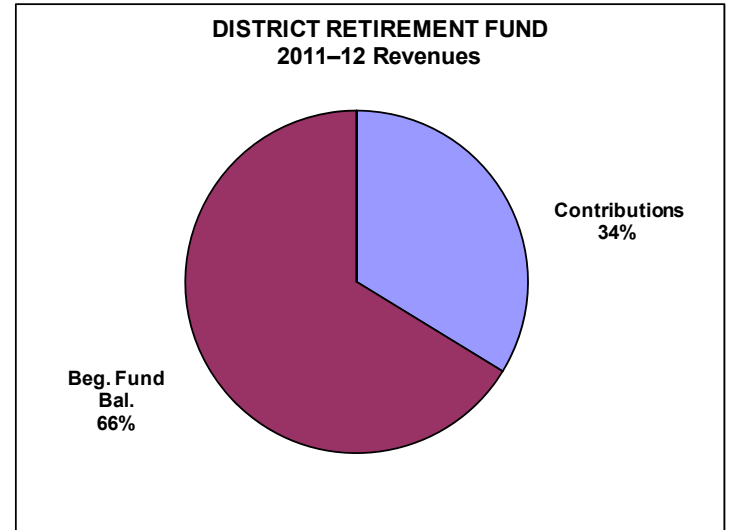
Expenditures budgeted in this fund for early retirement costs amount to 4.3% of the district budget for salaries. Revenue to the fund comes from an assessment on wages from all district funds that include staff other than in the general fund. The general fund will provide \$2,500,000 in 2011-12 to support these expenditures. As a general fund budget reduction strategy, fund reserves will be also used to meet payment obligations that are projected to be higher than the revenues.

USE OF PERS RESERVE

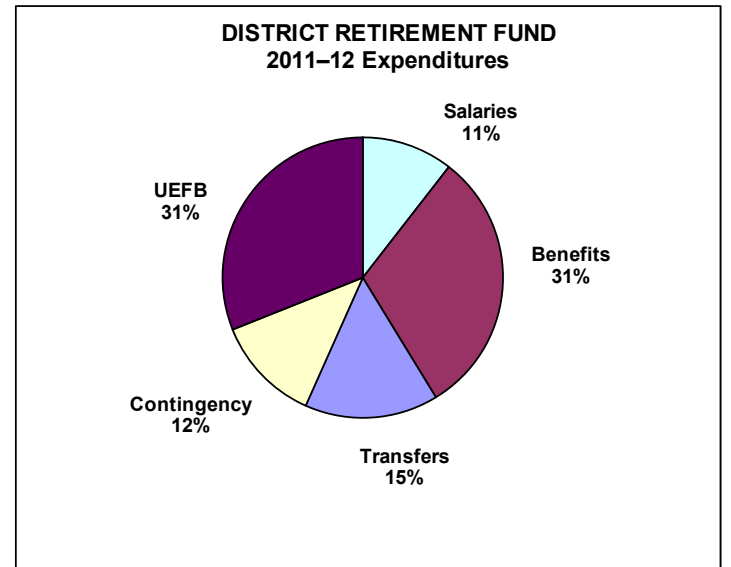
The PERS Reserve was created in 2003–04 to hold savings from a rate reduction in the 2003–05 biennium. Most of the savings were returned to the general fund to offset rate increases in the 2005–07 biennium. Due to the actual rate increasing less than originally projected, a balance of \$2.5 million remains and will be transferred to the general fund in 2011-12 and 2012-13 to help offset a 6.3 percentage point PERS rate increase.

OTHER FUNDS—DISTRICT RETIREMENT FUND

| REVENUE | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|----------------|------------------|------------------|------------------|------------------|
| Contributions | 3,211,816 | 2,858,360 | 2,800,000 | 2,750,000 |
| Beg. Fund Bal. | 6,730,884 | 5,929,840 | 6,278,474 | 5,400,000 |
| TOTAL | 9,942,700 | 8,788,200 | 9,078,474 | 8,150,000 |



| EXPENDITURES | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|---------------------|------------------|------------------|------------------------|------------------------|
| Salaries | 1,335,756 | 922,358 | 837,447 | 858,000 |
| Benefits | 2,677,104 | 2,589,084 | 2,500,241 | 2,505,600 |
| Transfers | 0 | 0 | 1,000 | 1,256,000 |
| Contingency | 0 | 0 | 4,263,222 ¹ | 1,000,000 |
| UEFB | 5,929,840 | 5,276,758 | 1,476,564 | 2,530,400 ¹ |
| TOTAL | 9,942,700 | 8,788,200 | 9,078,474 | 8,150,000 |



¹ Includes \$2,513,322 and \$1,257,000 PERS Reserve in 2010-11 and 2011-12, respectively.

4 Capital Improvements



CAPITAL IMPROVEMENT PROGRAM

TABLE OF CONTENTS

| | |
|--|------------|
| Capital Projects Fund | 155 |
| Sources and Uses of Capital Funding..... | 159 |
| History of Capital Improvement Program Expenditures | 160 |
| Capital Assets | 161 |
| Capital Projects Listing | 162 |
| Capital Projects Descriptions | 164 |

CAPITAL PROJECTS FUND

DESCRIPTION OF SERVICES

In February 2002, the district board adopted a 24-year Long-Range Facilities Plan to be funded through four bond measures approximately six years apart. The first bond, totaling \$116 million, was approved by voters in 2002. Final balances under these bonds were expended in 2010-11. In May 2011, voters approved a \$70 million bond, funding the second phase of capital improvements under the Long- Range Facilities Plan.

The adopted budget for the capital projects fund is primarily funded with proceeds from this bond. Of the \$70 million authorized by voters, bonds totaling \$35 million are scheduled to be issued in late July 2011. In the first year of the bond, over \$13 million is budgeted for expenditure. This includes \$1 million in building improvement and repair costs that are being shifted to the bond funding from the district operating budget.

The capital budget also includes funding for a preventive maintenance program, financed with the proceeds from the sale of surplus properties. Limited, remaining balances of prior year transfers to the capital projects fund are available for projects which do not qualify for bond funding.

THE CAPITAL PROJECTS FUND

Capital improvements and repairs valued at \$5,000 or more are typically budgeted in the capital projects fund. Projects are funded with

the sale or lease of district properties, state resources and other income.

Staff budgeted in the Capital Projects Fund includes 14.7 FTE to perform project management, land use and long range planning, and preventive maintenance. Additionally, as part of the \$1 million in general fund building improvements and repairs being shifted to the Capital Projects Fund, 11.0 FTE Facilities Management staff will be paid for from bond proceeds for the six-year life of the bonds.

Sources of funding include:

Local Reimbursements

Youth sports organizations such as KidSports make payments to offset the cost of upgrading district athletic facilities. Energy conservation incentive grants are also budgeted to offset costs not eligible for bond funding.

Revenue from Other Local Governments

Fees from the City of Eugene for the use of high school and middle school athletic fields are budgeted to support field maintenance.

General Obligation Bonds

On May 17, 2011, district voters approved a \$70 million general obligation (G.O.) bond measure for capital improvements and repairs to district buildings. Approximately \$35 million in bonds will be issued in the summer of 2011. It is expected that the remaining bonds will be issued in late 2014. Detail on these bonds is

provided on page 157. Proceeds from bonds approved by voters in past years are fully spent. *Beginning Fund Balance*

Primary sources of carry-over funding include unexpended year end balances and revenue from the sale of property. Amounts are re-appropriated each year to finance additional capital projects.

IMPACT ON THE GENERAL FUND

Starting in 2001-02, the district has budgeted transfers of \$500,000 from the general fund to the capital projects fund to pay for capital repairs and improvements that do not qualify for bond funding. This transfer is not budgeted for 2011-12, as part of the district's strategy to relieve the impact of declining revenues on general fund programs.

With voter approval of a \$70 million bond in the May 2011 election, an additional \$1 million of building improvement and repair costs has been shifted from the general fund to the Capital Projects Fund. General fund dollars are being redirected to support the district's instructional program and operations.

STRATEGIC FACILITIES PLANNING

A Long-Range Facilities Plan was approved by the board in February 2002. The 24-year plan was developed by the Strategic Facilities Planning Advisory Committee, a group of 21 community members, parents, students, teachers, classified staff, administrators, and school board members appointed by the superintendent, to develop a plan to address the

CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

district's aging facilities, rising facilities operating costs and declining enrollment.

The committee reviewed recommendations made by the Schools of the Future Committee (1999–00) and the School Closure, Consolidation and Replacement Committee (2000–01) as well as district financial and enrollment projections, demographic and geographic information, building operating costs, and capital needs.

The plan includes the following strategies:

- Replace or fully renovate aging elementary and middle school buildings that no longer adequately serve students. Remodel high schools in stages, replacing portable classrooms and improving instruction and student activity spaces.
- More closely match available space with enrollment at the elementary level, through school consolidations.
- Replace and upgrade capital systems, such as roofs, wiring, plumbing, and fire and security systems as needed to prolong the useful life of the buildings and to upgrade the technology infrastructure to support current instructional needs.
- Dispose of surplus property that will not be needed in the future for educational purposes or seek long-term leases that would financially benefit the district.
- Improve instructional spaces throughout the district.

The plan calls for four bond elections, approximately six years apart. Voters approved the first bond in May 2002; a second bond

originally planned for November 2008 was delayed and passed in May 2011.

Additional school replacements called for in the plan were not included in the 2011 bond because of current economic conditions, the fact that a local income tax to benefit schools was also on the May 2011 ballot, and further analysis on grade reconfigurations, school closure and consolidation, and language immersion programs was needed.

Sustainable Budget Strategy Direction

In February 2011 the school board approved district-wide strategies to address how and where to provide instructional programs to best serve students in the future, in consideration of declining enrollment and changing student demographics and needs.

Strategies impacting facilities include:

- Closing Coburg Elementary School and consolidating programs at Gilham Elementary School in 2011-12.
- Closing Meadowlark Elementary School and consolidating programs with Willagillespie Elementary School in 2011-12. Retaining the Buena Vista Spanish Immersion program at the Meadowlark site.
- Closing Parker Elementary School and implementing a boundary change to facilitate program consolidations with Camas Ridge Community Elementary School and Edgewood Community Elementary School in 2011-12.
- Closing Crest Drive Elementary School and consolidating programs at Adams Elementary School in 2011-12.

- Decommissioning the aging Willard building at the end of 2011-12.

All strategies are being employed in the 2011-12 school year except the decommissioning of Willard, which is being delayed for one year.

Real Property Management

To permit the district to take a more proactive approach to property management, the Long Range Facilities Plan calls for the biannual review and classification of real property into the following classifications:

In Use: Property that houses or supports the educational program.

Reserve: Property that is not in use but which is or may be needed for a definable future use. Reserve property shall be managed to preserve its use for future district requirements.

Surplus: Property that may not in the judgment of the school board be required for school purposes and may be sold or leased. This may include property currently in use for some district function that could be moved without significant disruption to the service provided. Surplus property shall be managed to maximize the financial return to the district while taking potential community benefit into consideration.

During the 2011-12 school year, the board is expected to review property classifications.

As of April 2009, properties classified as surplus include:

- Dunn/Opportunity Center
- Bailey Hill Elementary
- Civic Stadium
- Coburg farm property.

CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

In June 2010, the board decided to dispose of the Civic Stadium property using a Request for Proposals process and intended to select a proposal in May or June 2011. In June 2011, the board decided to reject all offers and not move forward with disposal of the property at that time. The board expects to hold a work session in the fall of 2011 to assess the status of the Civic property and identify options for further consideration.

For 2011-12, the Opportunity Center will consolidate with North Eugene Alternative High School and relocate from the Dunn Center to the Parker site.

The two charter schools leasing space at Willard and the Dunn Center (The Village School and Ridgeline Montessori Public Charter School) will move to new locations in 2012-13. The district currently intends to retain the Willard site for a future school use and may consider initiating the Land Use Disposal Process for the Dunn Center in the fall of 2011.

According to board policy, net proceeds from the sale or lease of facilities will be used to acquire and develop land and/or upgrade and improve district facilities “unless the Board decides otherwise for compelling reasons.” Transfers from these funds to support general fund operations in order to help offset budget deficits in the amount of \$500,000 were approved for 2009-10 and 2010-11.

2011 General Obligation Bond

To reduce long term capital needs and increase operational efficiencies, the board approved placing a \$70 million general obligation bond measure on the May 17, 2011 ballot. Voters approved the request with a 63.2% “yes” vote.

Bonds will be issued in two increments of approximately \$35 million each. The first, which will include \$15 million in Qualified School Construction Bonds (QSCBs), is scheduled for issuance in July 2011. Under the QSCB program, the district will receive federal subsidies funded by the American Recovery and Reinvestment Act (ARRA) to pay interest costs on the bonds. Interest cost savings to district taxpayers are expected to be approximately \$23 million over the life of the bonds. The purpose of the bonds is to:

- Fund capital improvements for school facilities, including remodels and additions to several schools;
- Redirect approximately \$1 million in annual operating costs for six years for building improvements and repairs to support the district’s instructional program;
- Upgrade technology systems; and
- Provide a broad range of support for changes in the delivery of instruction.

The \$70 million bond will fund the following improvements to district facilities:

- \$44.4 million for capital systems replacement and improvements, including roofing, plumbing, heating, electrical, fire alarms, safety/security/paving, energy conservations, etc.
- \$10 million for additions and remodels, including projects at Adams, Camas Ridge and Willagillespie, plus a \$4 million allowance to support future board actions related to school consolidation and grade reconfiguration.

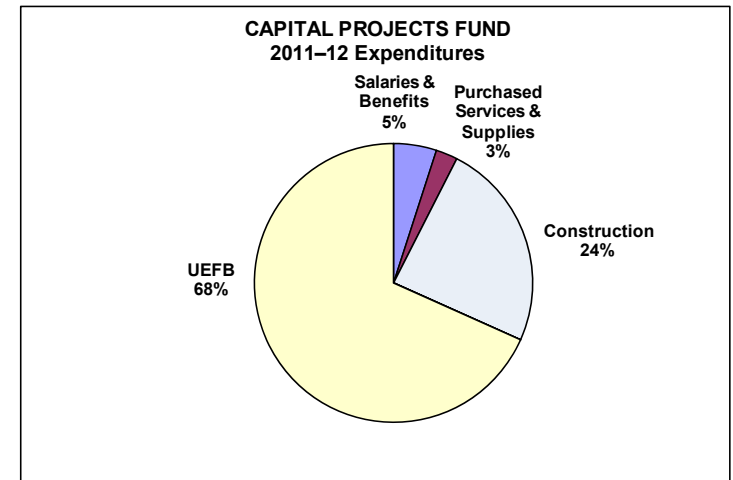
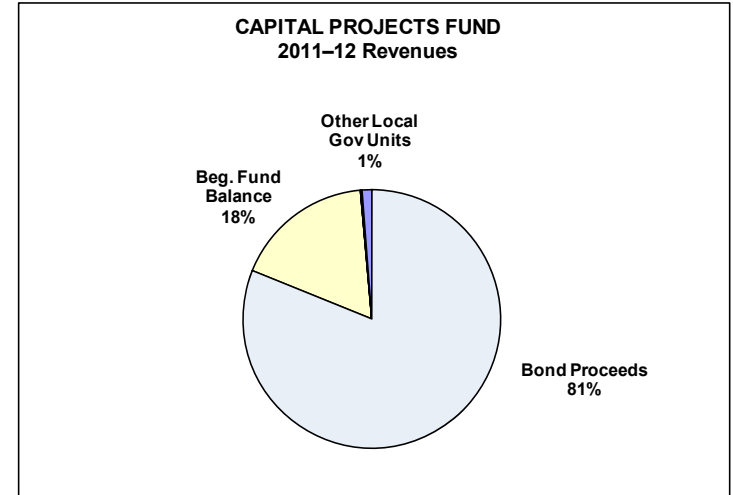
- \$6 million for building improvements and repairs currently funded in the general fund operating budget.
- \$6.8 million for technology infrastructure upgrades, telephone system replacements, a new student data information system, and classroom technology.
- \$2.1 million to support changes in the delivery of instruction as required for larger class sizes, distance learning, space modifications, advances in instructional technology, and qualifying instructional materials.
- \$700,000 for the potential acquisition of real property adjacent to existing school sites, should it be determined that the purchase of property provides more flexibility for school replacement at these sites in the future.

Costs of bond issuance, construction project administration and project management would also be funded from bond proceeds.

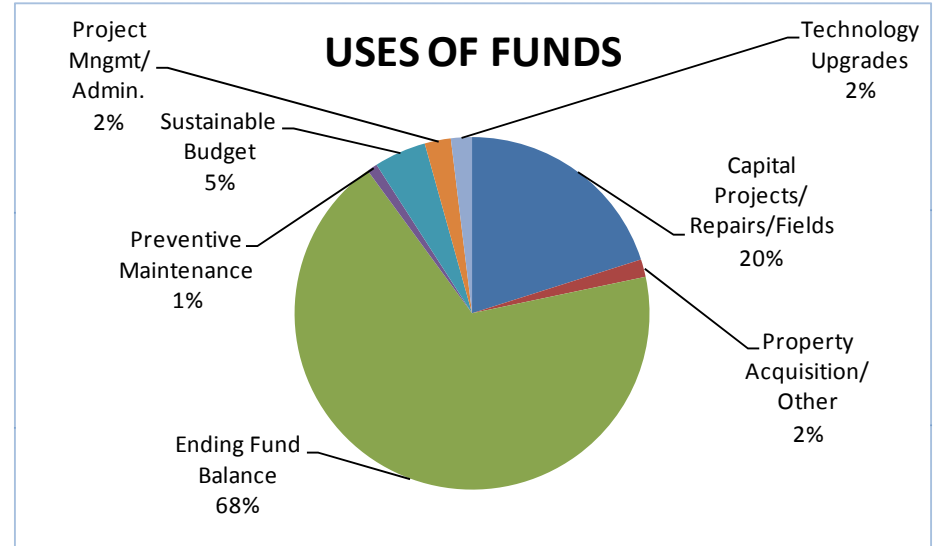
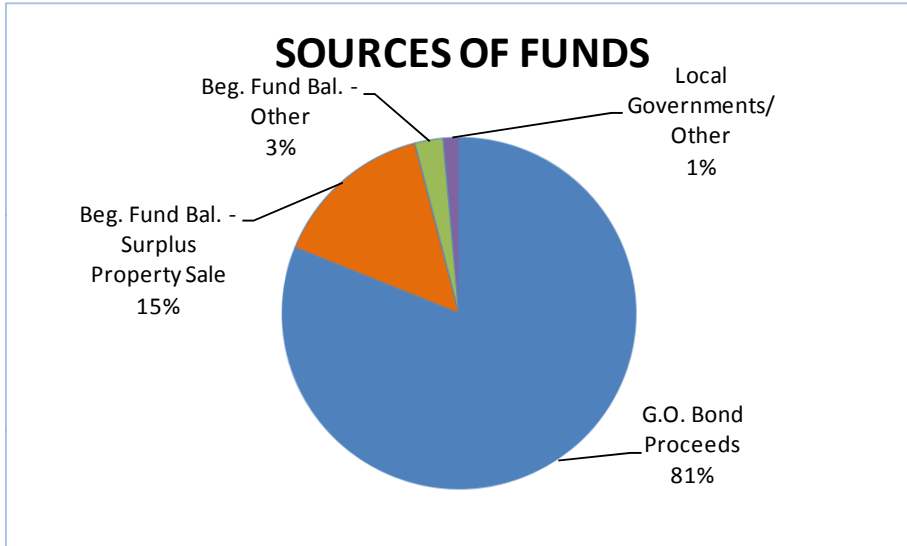
CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

| REVENUE | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| Bond Proceeds | 0 | 0 | 0 | 35,000,000 |
| Sale / Lease of Assets | 0 | 1,380,450 | 0 | 0 |
| Other Local Reimbursements | 181,129 | 1,161,028 | 90,000 | 90,000 |
| Interest Earnings | 476,196 | 25,543 | 40,000 | 0 |
| Other Local Gov Units | 2,179,827 | 233,988 | 530,000 | 530,000 |
| Beg. Fund Balance | <u>23,724,149</u> | <u>16,375,387</u> | <u>10,713,887</u> | <u>7,545,000</u> |
| TOTAL | 26,561,301 | 19,176,396 | 11,373,887 | 43,165,000 |

| EXPENDITURES | 08-09 Actual | 09-10 Actual | 10-11 Budget | 11-12 Adopted |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries | 864,312 | 881,707 | 845,013 | 1,298,884 |
| Benefits | 508,563 | 477,524 | 468,078 | 857,242 |
| Purch Svcs | 1,472,072 | 1,252,284 | 419,663 | 895,000 |
| Supplies | 1,143,695 | 784,648 | 40,337 | 189,386 |
| Construction | 5,696,207 | 2,878,396 | 6,236,595 | 10,434,334 |
| Other | 1,064 | 7,234 | 0 | 0 |
| Transfers | 500,000 | 500,000 | 500,000 | 1,000 |
| UEFB | <u>16,375,387</u> | <u>12,394,602</u> | <u>2,864,201</u> | <u>29,489,154</u> |
| TOTAL | 26,561,301 | 19,176,396 | 11,373,887 | 43,165,000 |



SOURCES AND USES OF CAPITAL FUNDING



Sources of Capital Funding

| | | |
|----------------------------------|-----------|--------------|
| General Obligation Bond Proceeds | | \$35,000,000 |
| Local Governments/Other | | 620,000 |
| Beginning Fund Balance: | | 7,545,000 |
| Sale of Assets | 6,421,000 | |
| Other | 1,124,000 | |

Total Budget **\$43,165,000**

Uses of Capital Funding

| | |
|--|-------------|
| Capital Improvements/Repairs/Fields | \$8,607,210 |
| Sustainable Budget Strategies | 2,050,659 |
| Project Management/Administration | 1,029,866 |
| Telecommunications/Technology Upgrades | 825,000 |
| Property Acquisition/Other | 750,000 |
| Preventive Maintenance | 413,111 |
| Unappropriated Ending Fund Balance | 29,489,154 |

Total Budget **\$43,165,000**

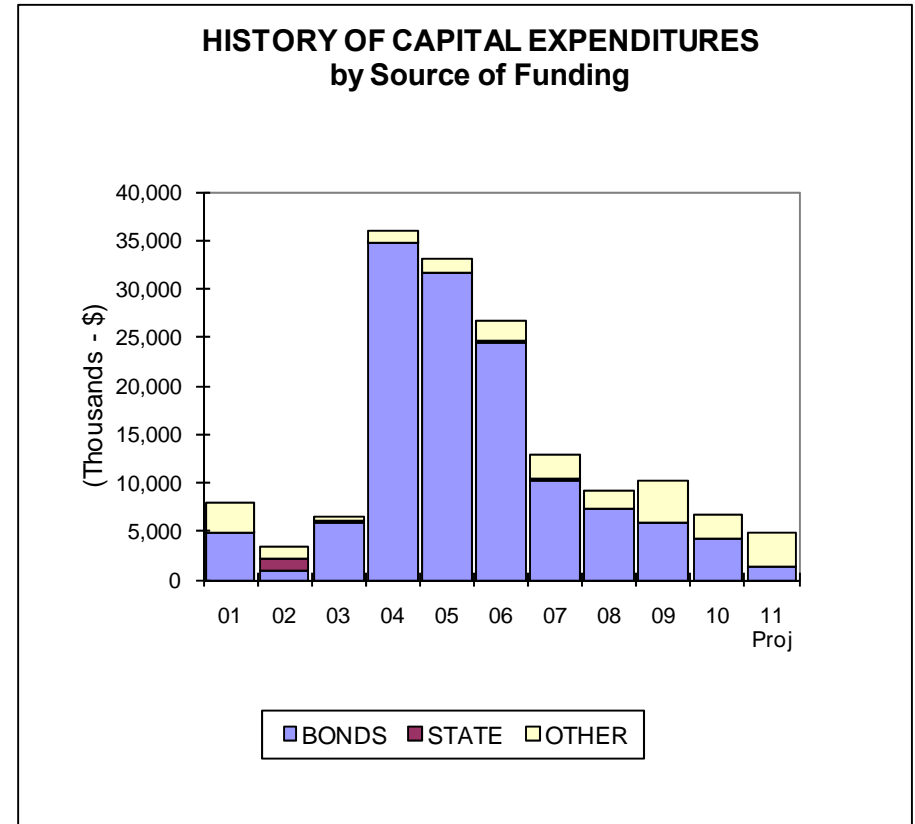
CAPITAL IMPROVEMENT PROGRAM

HISTORY OF CAPITAL IMPROVEMENT PROGRAM EXPENDITURES

| | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|-------------------------|--------------------|---------------------|--------------------|--------------------|---------------------|
| Capital Projects | Actual | Actual | Actual | Projected | Budgeted |
| Bond Funded Projects | \$7,336,508 | \$5,828,603 | \$4,162,853 | \$1,412,420 | \$12,582,076 |
| Non-Bond Projects | 1,860,212 | 4,354,314 | 2,618,941 | 3,361,345 | 1,093,770 |
| State Funded Projects | 40,277 | 2,997 | | | |
| Total | \$9,236,997 | \$10,185,914 | \$6,781,794 | \$4,773,765 | \$13,675,846 |

The district's history of capital expenditures shows the strong, positive impact of voter-approved bonds on its ability to make improvements to buildings and grounds. Prior to bond issuance in 1993, typical annual expenditures ranged from \$1 million to \$3 million. The adjacent graph highlights the impact of bond issuance, with construction of new elementary and middle schools in the first years of the 2002 bond prominent in the spending history. Expenditures from 2001 and 2002 reflect the 1999 \$12.2 million bond issue, funding from the City of Eugene, and resources provided by the state. Spending from 2002–03 through 2010-11 represents the implementation of the capital improvement program funded with \$116 million bond levy approved by voters in May 2002. Bond proceeds were fully expended in 2010-11.

The 2011-12 capital improvement program will largely be funded with proceeds of the \$70 million bond approved by voters in May 2011. Bond-funded expenditures include \$11,552,210 for capital projects and \$1,029,866 in project management and program administration costs. Bond proceeds are budgeted to fund \$8,477,210 in improvements and repairs (including \$1 million previously funded in the general fund), \$1.5 million to address needs resulting from school closures and consolidations, \$825,000 for technology and telecommunications upgrades, and \$750,000 for the potential purchase of real property. Non-bond funded projects include \$680,659 in capital improvements and repairs and \$413,111 for the preventive maintenance program.



CAPITAL IMPROVEMENT PROGRAM

CAPITAL ASSETS

The district owns 43 real properties, including 684 acres of land and buildings. Facilities represent approximately three million square feet of building space and \$455 million of value (estimated replacement value for insurance purposes). The average age of school buildings is 50 years, with an age range from 4 to 84 years.

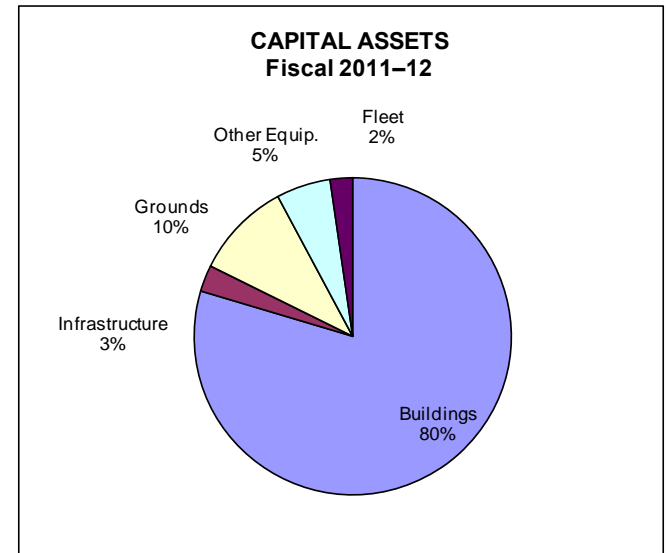
Thirty-six properties currently house district schools or central services functions. The

remaining seven include closed schools, Civic Stadium, and additional properties being held for future school use.

According to the Association of School Business Officials, the useful life of a school building is about 50 years. By this measure, about one-half of the district's buildings are nearly beyond their useful lives. Older buildings have higher operating, maintenance and repair costs. Many buildings were not constructed with high quality building materials magnifying this problem.

Adding two new elementary schools, replacing two middle schools, and selling or demolishing six elementary school sites (12% of properties) has dropped the age of the average district buildings to 50 years. Thirty percent of the district's properties are scheduled to be addressed under the current CIP, through replacement, full renovation, closure and consolidation, sale, trade or long-term lease of properties.

| | Area | Value |
|---|---|----------------------|
| I. Sites/Improvements | | |
| A. Infrastructure (Parking lots; sidewalks, curbs, sewers, irrigation) | 74 acres | \$16,117,200 |
| B. Buildings (40) ¹ | 68 acres/ 3,030,690 sq. ft. bldgs. | 476,050,600 |
| a. 35 School buildings ² | | |
| b. 5 Miscellaneous Bldgs. (Ed Ctr., Facilities, Transportation, Civic Stadium, First Place) | | |
| C. Grounds ³ | 542 acres | 59,023,800 |
| a. Improved (8 artificial turf fields, 2 skate parks, 52 ball fields; 24 running tracks; 72 football/soccer fields; 14 mi. fence) | | |
| b. Unimproved (future sites; existing rough play areas) | | |
| Subtotal Sites | 684 acres land; 3,030,690 sq. ft. bldgs. | \$551,191,600 |
| II. Fleet/Equipment⁴ | | 46,764,000 |
| TOTAL DISTRICT ASSETS | | \$597,955,600 |



¹ Replacement values for buildings were calculated for insurance purposes and do not represent appraised values.

² Includes four former school buildings classified as either "Reserve" or "Surplus." Three schools additional schools will be closed beginning in 2011-12 and will receive property classifications during the 2011-12 fiscal year.

³ Includes three properties totaling 75 acres which are currently being held for future use.

⁴ See Capital Equipment Fund for detail.

**CAPITAL PROJECTS LISTING
2011-12 BOND FUNDED PROJECTS**

| PROJECT NUMBER | DEPARTMENT/ BUILDING | PROJECT | TOTAL 2011-12 |
|---------------------------|---------------------------------|---|--------------------------|
| 2 | Multiple Sites | Playground/Bleacher Upgrades | 20,000 |
| 6 | Multiple Sites | Building Modifications/Upgrades | 80,000 |
| 8 | Multiple Sites | Site Improvements | 40,000 |
| 9 | Multiple Sites | Irrigation Upgrades | 20,000 |
| 12 | Multiple Sites | Repair Asphalt Surfaces | 20,000 |
| 14 | Multiple Sites | Upgrade Security & Card Access Systems | 30,000 |
| 15 | Multiple Sites | Accessibility Upgrades | 60,000 |
| 20 | Multiple Sites | Building Lighting Systems | 27,210 |
| 21 | Multiple Sites | Repair/Replace Flooring | 50,000 |
| 22 | Multiple Sites | Projects to Support Sustainable Budget Strategy | 1,500,000 |
| 23 | Multiple Sites | Asbestos Removal/Environmental Safety | 150,000 |
| 24 | Multiple Sites | Paint Building Exteriors | 350,000 |
| 26 | Multiple Sites | HVAC Upgrades | 50,000 |
| 29 | SHS & CHS | Synthetic Field Replacement | 1,000,000 |
| 30 | Multiple Sites | Upgrade/Replace Exterior Doors | 30,000 |
| 31 | Multiple Sites | Technology Infrastructure Upgrades | 325,000 |
| 32 | NEHS, Spring Creek, Coburg | Roofing Replacement | 1,000,000 |
| 33 | Transportation/Grounds | Bus Parking Expansion/Grounds Relocation | 500,000 |
| 34 | Multiple Sites | Fire Life Safety Remediation | 900,000 |
| 35 | Multiple Sites | Building Improvements/Repairs | 1,000,000 |
| 36 | Multiple Sites | Instructional Support/Larger Class Sizes | 250,000 |
| 37 | Multiple Sites | Technology Upgrades | 500,000 |
| 38 | Facilities | Real Property Acquisition | 750,000 |
| 39 | Willagillespie | Remodel/Upgrade Cafeteria, Kitchen, Security | 500,000 |
| 40 | Multiple Sites | Replace Boilers | 500,000 |
| 41 | Multiple Sites | Replace/Upgrade Fire Alarms | 500,000 |
| 42 | Multiple Sites | Upgrade Security Systems | 100,000 |

CAPITAL IMPROVEMENT PROGRAM– CAPITAL PROJECTS LISTING

| | | | |
|-----------------------------------|----------------|-----------------------------|---------------------|
| 43 | Multiple Sites | Replace Carpets | 50,000 |
| 44 | Multiple Sites | Replace Kitchen Equipment | 50,000 |
| 45 | Multiple Sites | Improve Energy Conservation | 500,000 |
| 46 | Ed Center | Upgrade HVAC | 500,000 |
| 47 | SEHS | Upgrade Stage Lighting | 200,000 |
| Total Bond Funded Projects | | | \$11,552,210 |

2011-12 NON-BOND-FUNDED PROJECTS

| PROJECT NUMBER | DEPARTMENT/ BUILDING | PROJECT | TOTAL 2011-12 |
|---------------------------------------|---------------------------------|---|--------------------------|
| 1 | Multiple Sites | Consulting/Planning Services | \$50,000 |
| 10 | Multiple Sites | Steam Heating Systems | 15,000 |
| 11 | Multiple Sites | Refinish Gym Floors | 35,000 |
| 22 | Multiple Sites | Projects to Support Sustainable Budget Strategy | 550,659 |
| 28 | Middle/High School | Maintain Sports Fields | 30,000 |
| Total Non-Bond Funded Projects | | | \$680,659 |
| Total Projects | | | \$12,232,869 |

CAPITAL PROJECTS DESCRIPTIONS

The following projects are budgeted for 2011-12. Specific work at “multiple site” projects will be identified once staff has determined where the greatest needs exist. The budget was developed to authorize the maximum amount of work that can take place during this fiscal period.

Bond Funded Projects

2 Playground/Bleacher Upgrades

Improve outdated playground equipment and outdoor bleachers.

6 Building Modifications/Upgrades

Perform minor building remodels such as workspace remodels, time-out rooms, and remodel of classrooms to accommodate changes to programs.

8 Site Improvements

Repair or reconstruct sidewalks, entry ways, and drainage at various sites throughout the district.

9 Irrigation Upgrades

Convert manually operated or failed irrigation systems to automatic controlled systems to support landscaping at district sites.

12 Repair Asphalt Surfaces

Repair or reconstruct deteriorated asphalt parking lots and playgrounds at a number of sites.

14 Upgrade Security & Card Access Systems

Install card access systems at Monroe and Kelly Middle Schools and upgrade security systems as required to reduce risk of laptop computer theft.

15 Accessibility Upgrades

Support ADA accessibility upgrades to building entrances, restrooms, cafeterias, and gymnasiums to provide reasonable access to physically challenged individuals.

20 Building Lighting Systems

Funding is allocated to replace old metal halide fixtures, as required, and to replace lamps and failed ballasts in classrooms at multiple sites.

21 Repair / Replace Flooring

Replace flooring and remove related asbestos to maintain floor surfaces.

22 Projects to Support Sustainable Budget Strategy

Funding for projects to support school closure/consolidation, potential relocation of alternative schools, grade reconfiguration, and boundary changes that may occur as a result of recommendations resulting from the district’s Sustainable Budget Strategy and the Stakeholder Taskforce Process.

23 Asbestos Removal/Environmental Safety

Funds support the abatement and removal of asbestos materials, lead paint and other environmental hazards.

24 Paint Building Exteriors

Paint buildings to preserve building structures and maintain finishes in accordance with seven to eight year schedule.

26 HVAC Upgrades

Upgrade HVAC systems to improve efficiency and decrease utility costs.

29 Synthetic Turf Fields Replacement

The synthetic turf fields at the high schools are 10 years old and at or near the end of their useful lives. The two fields most in need of replacement are located at Sheldon and Churchill high schools. The replacement costs are shared equally with the City of Eugene.

30 Upgrade/Replace Exterior Doors

Replace exterior doors as needed, which must be replaced more frequently than other building components.

31 Technology Infrastructure Upgrades Allowance

Funding is provided to replace outdated and/or failed equipment as needed. This includes central servers, network equipment (hubs, routers, etc.) that support schools and central services.

CAPITAL IMPROVEMENT PROGRAM— CAPITAL PROJECTS DESCRIPTIONS

32 Roofing Replacement

Replace roofing at Spring Creek and Coburg Elementary Schools and North Eugene High School. Perform seismic upgrades at all three sites.

33 Bus Parking Expansion / Grounds Relocation

Relocate the Grounds Division to the Ed Center to create additional bus parking at the Transportation site, in response to school closures and consolidations. Improve Grounds Division operating efficiencies by consolidating personnel and equipment storage at one location.

34 Fire-Life Safety Remediation

Funding is provided to address the highest priority life/safety deficiencies identified in a study of all school buildings performed by a local architectural consulting firm.

35 Building Improvements/Repairs

Expenditures for building improvements and repairs formerly funded from the district's operating budget are being paid for from bond proceeds for six years.

36 Instructional Support/Larger Classes

Funds are budgeted for technology, instructional materials and remodels to improve instructional spaces for better serving larger class sizes resulting from school closures and consolidations.

37 Technology Upgrades

Replace telephone systems, the district's student information system, and

classroom technology and upgrade technology infrastructure.

38 Acquire Real Property

Purchase property for parking lot improvements. Otherwise, redirect funds to other high priority projects.

39 Remodel/Upgrade Cafeteria, Kitchen, Security System

Demolish or remodel the oldest wing at Willagillespie Elementary, upgrade the cafeteria and kitchen, and improve building security.

40 Replace Boilers

Replace aging boilers with new, energy efficient boilers.

41 Replace/Upgrade Fire Alarms

Improve or replace fire alarm systems at up to six sites because of changes in the fire code and because aging systems can no longer be repaired.

42 Upgrade Security Systems

Provide card access entry to buildings and allow one-button lock-down capability to improve site security.

43 Replace Carpets

Replace worn carpeting at multiple sites.

44 Replace Kitchen Equipment

Replace aged kitchen equipment with more energy efficient equipment.

45 Improve Energy Conservation

Replace inefficient heating/cooling equipment for long-term energy savings.

46 Upgrade HVAC System/DDC Controls

Finalize the upgrade of the Ed Center heating and air conditioning controls.

47 Upgrade Stage Lightings

Replace failing and irreparable dimmer banks in the SEHS theater.

Non-Bond Funded Projects

1 Consulting/Planning Services

Fund anticipated personal services to support special projects.

10 Steam Heating Systems

Upgrade steam heating system chemical treatment through installation of automatic chemical injection systems.

11 Refinish Gym Floors

Preserve wooden gym floors district-wide, screening and re-coating according to three-year schedule.

22 Projects to Support Sustainable Budget Strategy

Funding for projects to support school closure/consolidation, potential relocation of alternative schools, grade reconfiguration, and boundary changes that may occur as a result of recommendations resulting from the district's Sustainable Budget Strategy and the Stakeholder Taskforce Process.

28 Maintain Sports Fields

Repair and maintain artificial turf fields using combined capital funding and user fees from field usage.

(This page intentionally left blank)



PROGRAM BUDGET DETAIL - ALL FUNDS

TABLE OF CONTENTS

| | |
|--|------------|
| General Fund..... | 169 |
| Capital Equipment Fund | 223 |
| Federal, State and Local Programs Fund..... | 232 |
| Student Body Fund..... | 266 |
| Debt Service Fund | 270 |
| Capital Projects Fund..... | 272 |
| Nutrition Services Fund | 280 |
| Insurance Reserve Fund | 283 |
| District Retirement Fund..... | 289 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Resources

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|--------------------|-------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 21001 Current Year'S Taxes | 49,716,820 | 53,034,169 | | 52,661,000 | | 52,570,000 | 52,570,000 | 52,570,000 |
| 21002 Prior Years' Taxes | 1,024,641 | 1,191,653 | | 1,522,000 | | 1,559,000 | 1,559,000 | 1,559,000 |
| 21004 Current Year'S Local Option Taxes | 13,887,541 | 13,683,560 | | 11,789,000 | | 10,403,000 | 10,403,000 | 10,403,000 |
| 21005 Prior Year'S Local Option Taxes | 267,570 | 325,821 | | 403,000 | | 364,000 | 364,000 | 364,000 |
| 21006 Penalties & Interest/Loc Option Tx | 45,609 | 56,290 | | 60,000 | | 60,000 | 60,000 | 60,000 |
| 21115 Taxes/Linn County | 40,509 | 42,518 | | 40,000 | | 45,000 | 45,000 | 45,000 |
| 21116 Linn Co Local Option (Cur & Prior) | 12,722 | 12,579 | | 12,000 | | 12,000 | 12,000 | 12,000 |
| 21118 Interest From Delinquent Taxes | 189,394 | 218,536 | | 200,000 | | 250,000 | 250,000 | 250,000 |
| 21227 Rev Local Govt Other Than Esd | 51,238 | 55,107 | | 60,000 | | 55,000 | 55,000 | 55,000 |
| 21311 Tuition From Pupils Or Parents | 41,540 | 11,412 | | 28,000 | | 12,000 | 12,000 | 12,000 |
| 21312 Tuition-Other S. D. Within The St. | 167,110 | 192,452 | | 155,000 | | 190,000 | 190,000 | 190,000 |
| 21411 Transport Fees Fm Individuals | | | | 20,000 | | 20,000 | 20,000 | 20,000 |
| 21516 Int. Earnings On Unsegregated Taxes | 49,812 | 16,987 | | 15,000 | | 15,000 | 15,000 | 15,000 |
| 21517 Local Optn Int Earn On Unsegregated | 13,741 | 4,402 | | 5,000 | | 3,000 | 3,000 | 3,000 |
| 21519 Interest Other Investments | 1,176,490 | 404,955 | | 300,000 | | 244,000 | 244,000 | 244,000 |
| 21711 Gate Receipts | 114,669 | 124,028 | | 113,000 | | 114,000 | 114,000 | 114,000 |
| 21730 Student Body Cards | 70,484 | 65,239 | | 70,000 | | 64,000 | 64,000 | 64,000 |
| 21740 Athletic Participati on Fees | 307,646 | 307,375 | | 275,000 | | 404,000 | 404,000 | 404,000 |
| 21742 Elementary Strings Particip Fees | 7,500 | 6,000 | | | | | | |
| 21750 Student Activi ty Transp. Reimburs. | 133,044 | 166,374 | | 155,000 | | 120,000 | 120,000 | 120,000 |
| 21820 Commun Svs Activ. -Child Care Reimb | 110,880 | 133,531 | | 90,000 | | 88,000 | 88,000 | 88,000 |
| 21911 Building Rental | 202,616 | 170,158 | | 146,000 | | 120,000 | 120,000 | 120,000 |
| 21913 Closed Schools Rentals | 186,112 | 195,291 | | 220,000 | | 112,000 | 112,000 | 112,000 |
| 21960 Recovery Of Pri or Year Expenditures | -30,012 | 132,086 | | | | | | |
| 21980 Indirect Charges | 451,035 | 563,985 | | 600,000 | | 505,000 | 505,000 | 505,000 |
| 21990 Miscellaneous Local Revenue | | 30 | | | | | | |
| 21992 Other Local Reimbursements | 1,296,330 | 1,301,664 | | 1,200,000 | | 1,250,000 | 1,250,000 | 1,250,000 |
| 21993 Charges To Other Funds | 612 | 668 | | | | | | |
| 21997 Discounts Taken | 3,889 | 2,002 | | | | | | |
| 21999 Miscellaneous | 11,828 | 4,633 | | 10,000 | | 5,000 | 5,000 | 5,000 |
| 22101 County School Funds | 219,780 | 194,916 | | 110,000 | | 150,000 | 150,000 | 150,000 |
| 22990 Miscellaneous Intermediate Sources | 24,569 | 18,120 | | 20,000 | | 18,000 | 18,000 | 18,000 |
| 23101 School Support Fund | 64,442,742 | 59,008,155 | | 58,365,000 | | 59,111,000 | 59,111,000 | 59,111,000 |
| 23103 Common School Fund | 1,304,229 | 1,666,545 | | 1,384,000 | | 1,490,000 | 1,490,000 | 1,490,000 |
| 23199 Other Unrestricted Grants-In-Aid | 2,862,720 | 934,924 | | 1,078,000 | | 800,000 | 800,000 | 800,000 |
| 23299 Other Restricted Grants-In-Aid | 3,583,686 | | | | | 2,946,000 | 2,946,000 | 2,946,000 |
| 23910 Teacher Training | 47,416 | 40,148 | | 35,000 | | 40,000 | 40,000 | 40,000 |
| 23990 Other Revenue From State Sources | 983 | 1,115 | | | | | | |
| 24500 Restricted Revenue From Federal Gov-Thru State | 3,332,826 | 4,561,983 | | 1,847,000 | | | | |
| 24513 Snack Subsidy | 624 | 0 | | | | | | |
| 24700 Grants-In-Aid Fed Govt Inter.Agenc | 126,957 | 114,649 | | 180,000 | | 180,000 | 180,000 | 180,000 |
| 24801 Federal Forest Fees | 2,488,977 | 2,234,228 | | 2,011,000 | | 1,185,000 | 1,185,000 | 1,185,000 |
| 25200 Transfers From Other Funds | 976,634 | 968,000 | | 901,760 | | 1,376,000 | 1,376,000 | 1,376,000 |
| 25400 Net Working Capital | 17,053,588 | 13,990,673 | | 13,221,000 | | 6,020,000 | 6,382,000 | 6,382,000 |
| Total Resources: | 166,017,105 | 156,156,961 | | 149,301,760 | | 141,900,000 | 142,262,000 | 142,262,000 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|------------|--------------------|------------|------------|------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 1111 Regular Elementary School Prog | | | | | | | | |
| 111 Licensed Salaries | 12,068,902 | 11,266,526 | 198.107 | 11,019,838 | 257.620 | 13,623,525 | 13,757,798 | 13,682,176 |
| 112 Classified Salaries | 1,092,467 | 1,118,134 | 43.300 | 1,130,250 | 41.467 | 994,852 | 1,059,477 | 1,097,047 |
| 121 Subs-Licensed Salaries | 43,151 | 44,046 | | 550,003 | | 810,000 | 810,000 | 810,000 |
| 122 Subs-Classified Salaries | 1,098 | 586 | | 618 | | | | |
| 123 Temps-Licensed Salaries | 34,135 | 4,122 | | | | | | |
| 124 Temps-Classified Salaries | 9,489 | 3,835 | | 772 | | | | |
| 131 Licensed Salaries-Add'L | 48,490 | 33,324 | | 3,410 | | 283,881 | 283,881 | 283,881 |
| 132 Nonlicensed Salaries O/T | 1,786 | 2,460 | | 200 | | | | |
| 151 Department Head Increments | | | | 21,202 | | 21,541 | 21,541 | 21,541 |
| 1XX Salaries Total: | 13,299,518 | 12,473,033 | 241.407 | 12,726,293 | 299.087 | 15,733,799 | 15,932,697 | 15,894,645 |
| 211 Pers Employer Contribution | 1,975,660 | 1,491,072 | | 2,328,974 | | 3,888,850 | 3,938,598 | 3,929,061 |
| 213 Pers Tier 3 Opsrp | 493,239 | 353,360 | | | | | | |
| 214 Pers Debt Service | 569,202 | 351,375 | | | | | | |
| 220 Social Security Administration | 989,326 | 917,292 | | 982,588 | | 1,203,636 | 1,218,859 | 1,215,940 |
| 231 Worker'S Compensation | 60,402 | 56,959 | | 64,412 | | 94,403 | 95,596 | 95,368 |
| 232 State Unemployment Insurance | 26,174 | 36,085 | | 51,532 | | 102,270 | 103,563 | 103,315 |
| 243 Tax Sheltered Annuities | 160,086 | 172,509 | | 184,126 | | 237,686 | 240,206 | 239,322 |
| 244 Insurance Benefits | 3,115,795 | 3,081,637 | | 3,344,589 | | 4,095,456 | 4,161,785 | 4,164,949 |
| 2XX Employee Benefits Total: | 7,389,885 | 6,460,290 | | 6,956,221 | | 9,622,299 | 9,758,606 | 9,747,956 |
| 319 Other Instruc. Prof. & Tech. Service | 6,109 | 16,274 | | 387,588 | | 715,698 | 715,698 | 429,196 |
| 321 Equip. Rep. (Not On Serv. Contract) | | 285 | | | | | | |
| 322 Repairs & Maint. Svcs. (On Contract) | 734 | 2,563 | | 7,385 | | 4,770 | 4,770 | 4,770 |
| 324 Rentals | 644 | 3,902 | | 4,329 | | 4,770 | 4,770 | 4,770 |
| 341 Travel - Local In-District | 1,053 | 565 | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 346 In-District Expense | | 236 | | | | | | |
| 353 Postage | 3,730 | 3,177 | | 3,352 | | 3,200 | 3,200 | 3,200 |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 500 | | | | | | | |
| 3XX Purchased Services Total: | 12,769 | 27,002 | | 403,654 | | 729,438 | 729,438 | 442,936 |
| 410 Supplies | 251,139 | 242,856 | | 240,790 | | 339,763 | 339,763 | 339,763 |
| 421 Textbooks | 5,856 | 10,649 | | 8,700 | | 9,735 | 9,735 | 9,735 |
| 431 Library Books | 0 | 350 | | | | | | |
| 432 Reference Books | 41 | | | | | | | |
| 440 Periodicals | 695 | 807 | | | | | | |
| 460 Non-Consumable Supplies | 40,176 | 8,955 | | 500 | | | | |
| 470 Computer Software | 1,852 | 2,866 | | 1,900 | | 6,051 | 6,051 | 6,051 |
| 480 Computer Hardware | 82,549 | 109,439 | | 2,820 | | | | |
| 4XX Supplies & Materials Total: | 382,307 | 375,922 | | 254,710 | | 355,549 | 355,549 | 355,549 |
| 1111 Regular Elementary School Prog Total: | 21,084,478 | 19,336,246 | 241.407 | 20,340,878 | 299.087 | 26,441,085 | 26,776,290 | 26,441,085 |
| 1112 Intermediate 4-5 | | | | | | | | |
| 111 Licensed Salaries | 5,343,680 | 5,554,302 | 94.437 | 5,326,251 | | | | |
| 112 Classified Salaries | 151,817 | 85,050 | 2.834 | 73,549 | | | | |
| 121 Subs-Licensed Salaries | 7,410 | | | 263,200 | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|------------------|---------------|------------------|--------------------|--------------|--------------|--------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 123 Temps-Licensed Salaries | 10,331 | 7,087 | | | | | | |
| 131 Licensed Salaries-Add'L | 29,451 | 2,940 | | | | | | |
| 1XX Salaries Total : | 5,542,690 | 5,649,378 | 97.271 | 5,663,000 | | | | |
| 211 Pers Employer Contribution | 851,632 | 719,905 | | 1,032,004 | | | | |
| 213 Pers Tier 3 Opsrp | 195,827 | 111,731 | | | | | | |
| 214 Pers Debt Service | 239,895 | 159,260 | | | | | | |
| 220 Social Security Administration | 413,528 | 417,817 | | 433,218 | | | | |
| 231 Worker'S Compensation | 24,843 | 25,483 | | 28,313 | | | | |
| 232 State Unemployment Insurance | 10,817 | 16,403 | | 22,648 | | | | |
| 243 Tax Sheltered Annuities | 69,912 | 82,663 | | 85,561 | | | | |
| 244 Insurance Benefits | 1,230,421 | 1,237,038 | | 1,260,234 | | | | |
| 2XX Employee Benefits Total : | 3,036,874 | 2,770,299 | | 2,861,978 | | | | |
| 311 Instruction Services | | 262 | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 423 | 502 | | | | | | |
| 321 Equip. Rep. (Not On Serv. Contract) | | 140 | | | | | | |
| 322 Repairs & Maint. Svcs. (On Contract) | 488 | 1,545 | | 2,385 | | | | |
| 324 Rentals | 409 | 1,952 | | 2,385 | | | | |
| 341 Travel - Local In-District | | 6 | | | | | | |
| 343 Travel & Fees, Student | | 270 | | | | | | |
| 346 In-District Expense | 791 | 7 | | | | | | |
| 353 Postage | 538 | 339 | | 250 | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | -11 | | | | | | | |
| 3XX Purchased Services Total : | 2,638 | 5,024 | | 5,020 | | | | |
| 410 Supplies | 137,348 | 164,281 | | 143,755 | | | | |
| 421 Textbooks | 2,683 | 7,704 | | 4,611 | | | | |
| 440 Periodicals | 114 | 512 | | | | | | |
| 460 Non-Consumable Supplies | 2,856 | 205 | | 1,000 | | | | |
| 470 Computer Software | 923 | 1,761 | | 1,400 | | | | |
| 480 Computer Hardware | 40,438 | 14,856 | | 1,920 | | | | |
| 4XX Supplies & Materials Total : | 184,361 | 189,318 | | 152,686 | | | | |
| 1112 Intermediate 4-5 Total : | 8,766,562 | 8,614,020 | 97.271 | 8,682,684 | | | | |
| 1113 Elementary Extra-Curricular | | | | | | | | |
| 111 Licensed Salaries | | 10,917 | 0.170 | 11,127 | 0.170 | 9,565 | 9,565 | 9,565 |
| 152 Activity Increments | 19,052 | 20,649 | | | | | | |
| 1XX Salaries Total : | 19,052 | 31,566 | 0.170 | 11,127 | 0.170 | 9,565 | 9,565 | 9,565 |
| 211 Pers Employer Contribution | 2,807 | 3,773 | | 2,092 | | 2,391 | 2,391 | 2,391 |
| 213 Pers Tier 3 Opsrp | 864 | 973 | | | | | | |
| 214 Pers Debt Service | 840 | 782 | | | | | | |
| 220 Social Security Administration | 1,416 | 2,326 | | 851 | | 732 | 732 | 732 |
| 231 Worker'S Compensation | 84 | 142 | | 56 | | 57 | 57 | 57 |
| 232 State Unemployment Insurance | 37 | 98 | | 45 | | 62 | 62 | 62 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 243 Tax Sheltered Annuities | | | | 333 | | 153 | 153 | 153 |
| 244 Insurance Benefits | | 2,517 | | 4,732 | | 2,334 | 2,334 | 2,334 |
| 2XX Employee Benefits Total: | 6,048 | 10,610 | | 8,109 | | 5,730 | 5,730 | 5,730 |
| 319 Other Instruc. Prof. & Tech. Service | | 800 | | | | | | |
| 346 In-District Expense | | 48 | | | | | | |
| 3XX Purchased Services Total: | | 848 | | | | | | |
| 410 Supplies | 340 | | | | | | | |
| 4XX Supplies & Materials Total: | 340 | | | | | | | |
| 1113 Elementary Extra-Curricular Total: | 25,441 | 43,024 | 0.170 | 19,236 | 0.170 | 15,294 | 15,294 | 15,294 |
| 1121 Regular Middle School Program | | | | | | | | |
| 111 Licensed Salaries | 8,975,388 | 8,466,335 | 149.602 | 8,191,559 | 139.178 | 7,282,708 | 7,358,654 | 7,423,583 |
| 112 Classified Salaries | 142,789 | 206,014 | 11.122 | 282,321 | 5.327 | 57,990 | 93,900 | 137,478 |
| 121 Subs-Licensed Salaries | 20,466 | 10,820 | | 440,878 | | 440,000 | 440,000 | 440,000 |
| 123 Temps-Licensed Salaries | 62,241 | 19,236 | | | | | | |
| 124 Temps-Classified Salaries | 6,676 | 1,416 | | | | | | |
| 131 Licensed Salaries-Add'L | 14,244 | 6,450 | | 21,500 | | 55,880 | 55,880 | 55,880 |
| 132 Nonlicensed Salaries O/T | 171 | 521 | | | | | | |
| 139 Cell Phone Stipend | | 0 | | | | | | |
| 151 Department Head Increments | 199,025 | 213,574 | | 195,630 | | 181,076 | 181,076 | 181,076 |
| 1XX Salaries Total: | 9,421,000 | 8,924,366 | 160.724 | 9,131,888 | 144.505 | 8,017,654 | 8,129,510 | 8,238,017 |
| 211 Pers Employer Contribution | 1,430,856 | 1,096,526 | | 1,664,646 | | 2,021,911 | 2,049,875 | 2,077,001 |
| 213 Pers Tier 3 Opsrp | 307,456 | 204,219 | | | | | | |
| 214 Pers Debt Service | 400,505 | 248,501 | | | | | | |
| 220 Social Security Administration | 704,200 | 659,852 | | 707,980 | | 614,237 | 622,794 | 631,094 |
| 231 Worker'S Compensation | 42,025 | 40,312 | | 45,744 | | 48,175 | 48,846 | 49,497 |
| 232 State Unemployment Insurance | 18,440 | 25,862 | | 36,594 | | 52,190 | 52,917 | 53,623 |
| 243 Tax Sheltered Annuities | 107,471 | 122,431 | | 133,739 | | 123,635 | 125,057 | 126,399 |
| 244 Insurance Benefits | 1,975,158 | 1,933,113 | | 2,186,528 | | 1,938,847 | 1,976,156 | 2,015,645 |
| 2XX Employee Benefits Total: | 4,986,112 | 4,330,816 | | 4,775,231 | | 4,798,995 | 4,875,645 | 4,953,260 |
| 319 Other Instruc. Prof. & Tech. Service | 14,338 | 3,129 | | 25,011 | | 443,375 | 443,375 | 68,747 |
| 321 Equip. Rep.(Not On Serv. Contract) | 3,553 | 2,149 | | 665 | | 665 | 665 | 665 |
| 324 Rentals | 100 | 1,500 | | | | | | |
| 341 Travel - Local In-District | 1,683 | 1,419 | | 1,680 | | 1,700 | 1,700 | 1,700 |
| 342 Travel & Exp. Out Of District | 1,756 | 485 | | | | | | |
| 343 Travel & Fees, Student | 80 | | | | | | | |
| 346 In-District Expense | 3,083 | 4,380 | | | | | | |
| 353 Postage | 2,562 | 2,697 | | 2,800 | | 2,240 | 2,240 | 2,240 |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 1,188 | 1,958 | | 150 | | | | |
| 3XX Purchased Services Total: | 28,342 | 17,717 | | 30,306 | | 447,980 | 447,980 | 73,352 |
| 410 Supplies | 224,577 | 217,874 | | 224,522 | | 198,001 | 198,001 | 198,001 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|------------|--------------------|------------|------------|------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 421 Textbooks | 17,386 | 10,250 | | 3,370 | | 1,686 | 1,686 | 1,686 |
| 422 Repair Of Textbooks | 95 | 110 | | 100 | | | | |
| 432 Reference Books | 420 | 48 | | 55 | | | | |
| 440 Periodicals | 1,225 | 756 | | 844 | | 100 | 100 | 100 |
| 460 Non-Consumable Supplies | 32,180 | 10,478 | | 475 | | 250 | 250 | 250 |
| 470 Computer Software | 11,311 | 13,253 | | 10,604 | | 5,960 | 5,960 | 5,960 |
| 480 Computer Hardware | 203,396 | 91,890 | | 9,156 | | 2,500 | 2,500 | 2,500 |
| 4XX Supplies & Materials Total: | 490,590 | 344,659 | | 249,126 | | 208,497 | 208,497 | 208,497 |
| 640 Dues And Fees | 138 | | | | | | | |
| 6XX Other Objects Total: | 138 | | | | | | | |
| 1121 Regular Middle School Program Total: | 14,926,182 | 13,617,558 | 160.724 | 14,186,551 | 144.505 | 13,473,126 | 13,661,633 | 13,473,126 |
| 1122 Middle School Activities | | | | | | | | |
| 112 Classified Salaries | 3,342 | | | | | | | |
| 121 Subs-Licensed Salaries | | 5,259 | | | | | | |
| 131 Licensed Salaries-Add'L | 1,108 | 58 | | | | | | |
| 132 Nonlicensed Salaries O/T | 2,452 | 2,402 | | | | | | |
| 152 Activity Increments | 71,973 | 70,002 | | 104,760 | | 105,800 | 105,800 | 105,800 |
| 153 Athletic Increments | 72,749 | 77,493 | | 86,544 | | 87,392 | 87,392 | 87,392 |
| 154 Supervision-After Sch. Activities | 787 | 849 | | 14,744 | | 14,976 | 14,976 | 14,976 |
| 1XX Salaries Total: | 152,412 | 156,064 | | 206,048 | | 208,168 | 208,168 | 208,168 |
| 211 Pers Employer Contribution | 20,437 | 16,416 | | 38,736 | | 52,042 | 52,042 | 52,042 |
| 213 Pers Tier 3 Opsrp | 5,334 | 2,813 | | | | | | |
| 214 Pers Debt Service | 6,050 | 2,923 | | | | | | |
| 220 Social Security Administration | 11,268 | 11,821 | | 15,768 | | 15,925 | 15,925 | 15,925 |
| 231 Worker'S Compensation | 686 | 722 | | 1,024 | | 1,249 | 1,249 | 1,249 |
| 232 State Unemployment Insurance | 294 | 536 | | 816 | | 1,353 | 1,353 | 1,353 |
| 243 Tax Sheltered Annuities | 24 | 31 | | | | | | |
| 244 Insurance Benefits | 446 | 83 | | | | | | |
| 2XX Employee Benefits Total: | 44,539 | 35,346 | | 56,344 | | 70,569 | 70,569 | 70,569 |
| 319 Other Instruc.Prof. & Tech. Service | | 2,000 | | 1,580 | | 1,565 | 1,565 | 1,565 |
| 351 Telephone | 36 | | | | | | | |
| 389 Other Non-Instruc.Prof.&Tech. Serv | | 300 | | | | | | |
| 3XX Purchased Services Total: | 36 | 2,300 | | 1,580 | | 1,565 | 1,565 | 1,565 |
| 410 Supplies | 2,853 | 2,405 | | 6,540 | | 3,190 | 3,190 | 3,190 |
| 460 Non-Consumable Supplies | 105 | | | | | | | |
| 4XX Supplies & Materials Total: | 2,958 | 2,405 | | 6,540 | | 3,190 | 3,190 | 3,190 |
| 1122 Middle School Activities Total: | 199,945 | 196,116 | | 270,512 | | 283,492 | 283,492 | 283,492 |
| 1131 Regular High School Program | | | | | | | | |
| 111 Licensed Salaries | 12,963,697 | 12,592,580 | 203.085 | 11,553,007 | 183.338 | 10,213,062 | 10,324,060 | 10,342,322 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------------|----------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 112 Classified Salaries | 443,088 | 482,738 | 17.998 | 503,899 | 20.587 | 350,912 | 403,412 | 569,101 |
| 121 Subs-Licensed Salaries | 1,314,024 | 1,457,641 | | 440,878 | | 445,000 | 445,000 | 445,000 |
| 122 Subs-Classified Salaries | 477 | 2,830 | | | | | | |
| 123 Temps-Licensed Salaries | 122,433 | 41,680 | | | | | | |
| 124 Temps-Classified Salaries | 26,473 | 37,145 | | | | | | |
| 131 Licensed Salaries-Add'L | 40,667 | 41,980 | | 32,500 | | 71,171 | 109,171 | 109,171 |
| 132 Nonlicensed Salaries O/T | 1,617 | 2,889 | | 1,000 | | 508 | 508 | 508 |
| 139 Cell Phone Stipend | 1,094 | 985 | | | | | | |
| 151 Department Head Increments | 319,454 | 330,097 | | 303,196 | | 362,537 | 362,537 | 362,537 |
| 1XX Salaries Total: | 15,233,023 | 14,990,564 | 221.083 | 12,834,480 | 203.925 | 11,443,190 | 11,644,688 | 11,828,639 |
| 211 Pers Employer Contribution | 2,205,023 | 1,742,127 | | 2,356,207 | | 2,874,597 | 2,915,472 | 2,961,459 |
| 213 Pers Tier 3 Opsrp | 528,026 | 309,375 | | | | | | |
| 214 Pers Debt Service | 624,497 | 385,359 | | | | | | |
| 220 Social Security Administration | 1,140,996 | 1,096,996 | | 992,707 | | 875,404 | 887,912 | 901,984 |
| 231 Worker'S Compensation | 68,653 | 67,848 | | 64,095 | | 68,659 | 69,640 | 70,744 |
| 232 State Unemployment Insurance | 29,681 | 43,374 | | 51,272 | | 74,381 | 75,444 | 76,640 |
| 243 Tax Sheltered Annuities | 188,666 | 195,790 | | 181,878 | | 165,153 | 167,241 | 168,710 |
| 244 Insurance Benefits | 2,946,028 | 2,862,497 | | 3,008,801 | | 2,682,313 | 2,737,590 | 2,831,648 |
| 2XX Employee Benefits Total: | 7,731,571 | 6,703,366 | | 6,654,960 | | 6,740,507 | 6,853,297 | 7,011,184 |
| 319 Other Instruc.Prof. & Tech. Service | 10,492 | 6,956 | | 153,670 | | 713,740 | 713,740 | 95,614 |
| 321 Equip. Rep.(Not On Serv. Contract) | 31,254 | 32,115 | | 44,707 | | 33,212 | 33,212 | 33,212 |
| 322 Repairs & Maint.Svcs.(On Contract) | 14,757 | 9,946 | | 40,000 | | 40,000 | 40,000 | 40,000 |
| 324 Rentals | 7,041 | 20,851 | | 8,000 | | 8,000 | 8,000 | 8,000 |
| 341 Travel - Local In-District | 1,884 | 1,199 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| 342 Travel & Exp. Out Of District | 1,884 | 2,397 | | 1,300 | | 800 | 800 | 800 |
| 343 Travel & Fees, Student | 1,271 | 900 | | 700 | | 650 | 650 | 650 |
| 346 In-District Expense | 1,557 | 1,588 | | 500 | | 500 | 500 | 500 |
| 351 Telephone | | 246 | | 250 | | | | |
| 353 Postage | 25,613 | 18,793 | | 7,014 | | 4,352 | 4,352 | 4,352 |
| 374 Tuition Payments - Other | | | | 66,004 | | 16,507 | 16,507 | 16,507 |
| 389 Other Non-Instruc.Prof. &Tech. Serv | 8,175 | 10,459 | | 3,400 | | 3,400 | 3,400 | 3,400 |
| 3XX Purchased Services Total: | 103,929 | 105,449 | | 327,545 | | 823,161 | 823,161 | 205,035 |
| 410 Supplies | 307,561 | 285,163 | | 229,434 | | 243,279 | 243,279 | 243,279 |
| 419 Miscellaneous | | 74 | | 200 | | 160 | 160 | 160 |
| 421 Textbooks | 18,951 | 10,708 | | 10,850 | | 7,236 | 7,236 | 7,236 |
| 422 Repair Of Textbooks | 1,425 | 756 | | 500 | | | | |
| 432 Reference Books | 43 | 634 | | | | | | |
| 440 Periodicals | 4,394 | 3,109 | | 2,533 | | 2,390 | 2,390 | 2,390 |
| 460 Non-Consumable Supplies | 64,712 | 50,010 | | 46,761 | | 35,285 | 35,285 | 35,285 |
| 470 Computer Software | 14,813 | 6,390 | | 2,564 | | 1,676 | 1,676 | 1,676 |
| 480 Computer Hardware | 83,776 | 11,021 | | 4,194 | | 3,120 | 3,120 | 3,120 |
| 4XX Supplies & Materials Total: | 495,674 | 367,865 | | 297,036 | | 293,146 | 293,146 | 293,146 |
| 542 Replacement Equipment Purchases | | | | 1,350 | | 972 | 972 | 972 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|------------|--------------------|------------|------------|------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 5XX Capital Outlay Total : | | | | 1,350 | | 972 | 972 | 972 |
| 640 Dues And Fees | 16,062 | 14,843 | | 4,400 | | 21,170 | 21,170 | 21,170 |
| 6XX Other Objects Total : | 16,062 | 14,843 | | 4,400 | | 21,170 | 21,170 | 21,170 |
| 861 Vehicle Supplies | 8,910 | 8,634 | | 12,436 | | 4,725 | 4,725 | 4,725 |
| 8XX Maintenance Supplies Total : | 8,910 | 8,634 | | 12,436 | | 4,725 | 4,725 | 4,725 |
| 1131 Regular High School Program Total : | 23,589,169 | 22,190,722 | 221.083 | 20,132,207 | 203.925 | 19,326,871 | 19,641,159 | 19,364,871 |
| 1132 Student Activities | | | | | | | | |
| 111 Licensed Salaries | 289,711 | 253,554 | 5.430 | 332,669 | 6.200 | 390,069 | 390,069 | 390,069 |
| 121 Subs-Licensed Salaries | 24,816 | 20,866 | | | | | | |
| 122 Subs-Classified Salaries | 86 | | | | | | | |
| 124 Temps-Classified Salaries | 16,613 | 9,072 | | | | | | |
| 131 Licensed Salaries-Add'L | 12,745 | 21,351 | | 13,238 | | 4,064 | 4,064 | 4,064 |
| 132 Nonlicensed Salaries O/T | 14,079 | 10,594 | | | | | | |
| 139 Cell Phone Stipend | 2,810 | 1,809 | | | | | | |
| 151 Department Head Increments | 32,998 | 37,920 | | | | | | |
| 152 Activity Increments | 154,486 | 155,480 | | 195,860 | | 168,948 | 168,948 | 168,948 |
| 153 Athletic Increments | 977,689 | 1,028,006 | | 781,212 | | 634,032 | 634,032 | 634,032 |
| 154 Supervision-After Sch. Activities | 21,324 | 22,311 | | 48,092 | | 48,860 | 48,860 | 48,860 |
| 1XX Salaries Total : | 1,547,357 | 1,560,963 | 5.430 | 1,371,071 | 6.200 | 1,245,973 | 1,245,973 | 1,245,973 |
| 211 Pers Employer Contribution | 175,107 | 139,645 | | 257,758 | | 311,493 | 311,493 | 311,493 |
| 213 Pers Tier 3 Opsrp | 32,803 | 18,228 | | | | | | |
| 214 Pers Debt Service | 49,276 | 28,818 | | | | | | |
| 220 Social Security Administration | 115,218 | 115,855 | | 104,887 | | 95,317 | 95,317 | 95,317 |
| 231 Worker'S Compensation | 8,342 | 7,246 | | 6,857 | | 7,476 | 7,476 | 7,476 |
| 232 State Unemployment Insurance | 3,025 | 4,506 | | 5,480 | | 8,099 | 8,099 | 8,099 |
| 243 Tax Sheltered Annuities | 5,248 | 6,091 | | 4,887 | | 5,580 | 5,580 | 5,580 |
| 244 Insurance Benefits | 68,489 | 72,057 | | 69,451 | | 85,126 | 85,126 | 85,126 |
| 2XX Employee Benefits Total : | 457,507 | 392,445 | | 449,320 | | 513,091 | 513,091 | 513,091 |
| 319 Other Instruct. Prof. & Tech. Service | 63,580 | 15,407 | | 13,400 | | 9,648 | 9,648 | 9,648 |
| 321 Equip. Rep. (Not On Serv. Contract) | 4,587 | 2,120 | | 4,000 | | 4,000 | 4,000 | 4,000 |
| 324 Rentals | 14,929 | 6,830 | | 17,937 | | 13,551 | 13,551 | 13,551 |
| 325 Electricity | 17,524 | 17,505 | | 9,402 | | 13,796 | 13,796 | 13,796 |
| 341 Travel - Local In-District | | | | 126 | | 90 | 90 | 90 |
| 342 Travel & Exp. Out Of District | 5,251 | 3,793 | | | | | | |
| 343 Travel & Fees, Student | 7,493 | 5,000 | | 6,925 | | 6,844 | 6,844 | 6,844 |
| 346 In-District Expense | 25 | 60 | | 1,114 | | 14,500 | 14,500 | 14,500 |
| 353 Postage | 1,474 | 933 | | 2,635 | | 2,172 | 2,172 | 2,172 |
| 389 Other Non-Instruct. Prof. & Tech. Serv | 32,547 | 84,063 | | 72,163 | | 72,052 | 72,052 | 72,052 |
| 391 Football Services | 16,488 | 16,488 | | 16,488 | | 11,728 | 11,728 | 11,728 |
| 392 Clean-Up, Parking & U Of O Super. | 3,721 | 3,721 | | 3,721 | | 2,647 | 2,647 | 2,647 |
| 393 Security Personnel | 12,098 | 11,877 | | 12,484 | | 8,880 | 8,880 | 8,880 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 397 Ambulance Service | 7,604 | 7,604 | | 7,604 | | 5,409 | 5,409 | 5,409 |
| 3XX Purchased Services Total : | 187,319 | 175,403 | | 167,999 | | 165,317 | 165,317 | 165,317 |
| 410 Supplies | 124,052 | 69,663 | | 83,978 | | 62,179 | 62,179 | 62,179 |
| 419 Miscellaneous | 12,084 | 13,511 | | 13,952 | | 12,777 | 12,777 | 12,777 |
| 460 Non-Consumable Supplies | 13,789 | 9,274 | | | | | | |
| 480 Computer Hardware | 3,717 | | | | | | | |
| 4XX Supplies & Materials Total : | 153,642 | 92,448 | | 97,930 | | 74,956 | 74,956 | 74,956 |
| 640 Dues And Fees | 12,648 | 11,649 | | 15,630 | | 14,690 | 14,690 | 14,690 |
| 641 Extra-Curricular Scholarships | | | | | | | 30,000 | 30,000 |
| 6XX Other Objects Total : | 12,648 | 11,649 | | 15,630 | | 14,690 | 44,690 | 44,690 |
| 861 Vehicle Supplies | 218 | 44 | | | | 1,855 | 1,855 | 1,855 |
| 8XX Maintenance Supplies Total : | 218 | 44 | | | | 1,855 | 1,855 | 1,855 |
| 1132 Student Activities Total : | 2,358,691 | 2,232,952 | 5.430 | 2,101,950 | 6.200 | 2,015,882 | 2,045,882 | 2,045,882 |
| 1210 Programs For Gifted & Talented | | | | | | | | |
| 111 Licensed Salaries | 50,931 | 48,165 | 0.750 | 47,343 | 0.750 | 48,798 | 48,798 | 48,798 |
| 121 Subs-Licensed Salaries | 6,552 | 2,498 | | 11,559 | | | | |
| 123 Temps-Licensed Salaries | 14,195 | 931 | | | | | | |
| 131 Licensed Salaries-Add'l | 3,469 | 4,302 | | 5,700 | | | | |
| 151 Department Head Increments | 15,942 | 16,518 | | 8,253 | | 8,385 | 8,385 | 8,385 |
| 1XX Salaries Total : | 91,090 | 72,415 | 0.750 | 72,855 | 0.750 | 57,183 | 57,183 | 57,183 |
| 211 Pers Employer Contribution | 12,408 | 9,576 | | 12,264 | | 14,296 | 14,296 | 14,296 |
| 213 Pers Tier 3 Opsrp | 1,513 | 821 | | | | | | |
| 214 Pers Debt Service | 3,335 | 1,874 | | | | | | |
| 220 Social Security Administration | 6,839 | 5,407 | | 5,573 | | 4,374 | 4,374 | 4,374 |
| 231 Worker's Compensation | 393 | 320 | | 365 | | 343 | 343 | 343 |
| 232 State Unemployment Insurance | 179 | 216 | | 291 | | 372 | 372 | 372 |
| 243 Tax Sheltered Annuities | 10 | 8 | | 675 | | 675 | 675 | 675 |
| 244 Insurance Benefits | 10,004 | 9,324 | | 10,171 | | 10,298 | 10,298 | 10,298 |
| 2XX Employee Benefits Total : | 34,680 | 27,547 | | 29,339 | | 30,357 | 30,357 | 30,357 |
| 319 Other Instruc. Prof. & Tech. Service | 3,000 | | | 9,500 | | 8,000 | 8,000 | 8,000 |
| 341 Travel - Local In-District | | | | 214 | | 500 | 500 | 500 |
| 342 Travel & Exp. Out Of District | | | | 652 | | 750 | 750 | 750 |
| 346 In-District Expense | 828 | | | 802 | | 1,000 | 1,000 | 1,000 |
| 353 Postage | | | | 961 | | 300 | 300 | 300 |
| 374 Tuition Payments - Other | | | | 3,000 | | | | |
| 3XX Purchased Services Total : | 3,828 | | | 15,129 | | 10,550 | 10,550 | 10,550 |
| 410 Supplies | 189 | 1,123 | | 1,180 | | 12,200 | 12,200 | 12,200 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 4XX Supplies & Materials Total : | 189 | 1,123 | | 1,180 | | 12,200 | 12,200 | 12,200 |
| 1210 Programs For Gifted & Talented Total : | 129,787 | 101,085 | 0.750 | 118,503 | 0.750 | 110,290 | 110,290 | 110,290 |
| 1220 Restrictive Programs | | | | | | | | |
| 111 Licensed Salaries | 309,149 | 336,827 | 6.300 | 304,708 | 7.300 | 345,977 | 345,977 | 345,977 |
| 112 Classified Salaries | 1,351,041 | 1,575,669 | 51.590 | 1,338,728 | 46.965 | 1,251,067 | 1,251,067 | 1,251,067 |
| 121 Subs-Licensed Salaries | 13,961 | 0 | | 97,707 | | 97,707 | 97,707 | 97,707 |
| 122 Subs-Classified Salaries | 94,128 | 42,731 | | | | | | |
| 123 Temps-Licensed Salaries | 59,161 | 66,245 | | 12,847 | | 13,053 | 13,053 | 13,053 |
| 124 Temps-Classified Salaries | 247,003 | 232,534 | | 79,580 | | 80,853 | 80,853 | 80,853 |
| 131 Licensed Salaries-Add'l | 59,407 | 53,525 | | 86,541 | | 83,856 | 83,856 | 83,856 |
| 132 Nonlicensed Salaries O/T | 162 | 633 | | | | | | |
| 151 Department Head Increments | 7,289 | 7,283 | | 2,606 | | 2,648 | 2,648 | 2,648 |
| 1XX Salaries Total : | 2,141,301 | 2,315,448 | 57.890 | 1,922,717 | 54.265 | 1,875,161 | 1,875,161 | 1,875,161 |
| 211 Pers Employer Contribution | 244,550 | 221,513 | | 331,979 | | 458,268 | 458,268 | 458,268 |
| 213 Pers Tier 3 Opsrp | 119,755 | 101,825 | | | | | | |
| 214 Pers Debt Service | 78,251 | 62,428 | | | | | | |
| 220 Social Security Administration | 159,066 | 171,677 | | 138,742 | | 153,257 | 153,257 | 153,257 |
| 231 Worker's Compensation | 10,469 | 11,299 | | 9,858 | | 10,871 | 10,871 | 10,871 |
| 232 State Unemployment Insurance | 4,110 | 6,554 | | 7,887 | | 11,777 | 11,777 | 11,777 |
| 243 Tax Sheltered Annuities | 13,612 | 13,691 | | 15,988 | | 16,824 | 16,824 | 16,824 |
| 244 Insurance Benefits | 755,349 | 898,277 | | 799,467 | | 786,707 | 786,707 | 786,707 |
| 2XX Employee Benefits Total : | 1,385,162 | 1,487,264 | | 1,303,921 | | 1,437,703 | 1,437,703 | 1,437,703 |
| 319 Other Instruc. Prof. & Tech. Service | 455,940 | 474,855 | | | | | | |
| 322 Repairs & Maint. Svcs. (On Contract) | 887 | 887 | | | | | | |
| 324 Rentals | 21,970 | 37,993 | | 21,700 | | 21,700 | 21,700 | 21,700 |
| 331 Pupil Transp. To And From School | 858 | 165 | | | | | | |
| 341 Travel - Local In-District | 10,115 | 5,979 | | 6,842 | | 6,200 | 6,200 | 6,200 |
| 342 Travel & Exp. Out Of District | 875 | 277 | | | | | | |
| 346 In-District Expense | 1,061 | 1,775 | | 800 | | 1,000 | 1,000 | 1,000 |
| 351 Telephone | 2,187 | 1,575 | | 200 | | 200 | 200 | 200 |
| 353 Postage | 1,017 | 866 | | 502 | | 825 | 825 | 825 |
| 373 Tuition-Private Schools/Agencies | 1,661 | 756 | | 2,500 | | 1,000 | 1,000 | 1,000 |
| 3XX Purchased Services Total : | 496,570 | 525,128 | | 32,544 | | 30,925 | 30,925 | 30,925 |
| 410 Supplies | 9,457 | 6,964 | | 14,508 | | 13,991 | 13,991 | 13,991 |
| 421 Textbooks | 398 | 582 | | | | | | |
| 440 Periodicals | | 109 | | | | | | |
| 460 Non-Consumable Supplies | 219 | | | | | | | |
| 480 Computer Hardware | | 581 | | | | | | |
| 4XX Supplies & Materials Total : | 10,074 | 8,236 | | 14,508 | | 13,991 | 13,991 | 13,991 |
| 1220 Restrictive Programs Total : | 4,033,107 | 4,336,075 | 57.890 | 3,273,690 | 54.265 | 3,357,780 | 3,357,780 | 3,357,780 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 1229 Other Restrictive Programs | | | | | | | | |
| 111 Licensed Salaries | 177,670 | 186,203 | 3.000 | 186,949 | 4.000 | 254,592 | 254,592 | 254,592 |
| 112 Classified Salaries | 55,394 | 59,659 | 2.000 | 62,397 | 1.000 | 32,169 | 32,169 | 32,169 |
| 131 Licensed Salaries-Add'L | 514 | 4,380 | | | | | | |
| 1XX Salaries Total: | 233,579 | 250,242 | 5.000 | 249,346 | 5.000 | 286,761 | 286,761 | 286,761 |
| 211 Pers Employer Contribution | 43,290 | 37,095 | | 46,877 | | 71,690 | 71,690 | 71,690 |
| 213 Pers Tier 3 Opsrp | 14 | 181 | | | | | | |
| 214 Pers Debt Service | 10,621 | 7,215 | | | | | | |
| 220 Social Security Administration | 17,743 | 18,703 | | 19,075 | | 21,937 | 21,937 | 21,937 |
| 231 Worker'S Compensation | 1,051 | 1,138 | | 1,247 | | 1,721 | 1,721 | 1,721 |
| 232 State Unemployment Insurance | 453 | 714 | | 998 | | 1,864 | 1,864 | 1,864 |
| 243 Tax Sheltered Annuities | 2,762 | 2,773 | | 3,100 | | 3,780 | 3,780 | 3,780 |
| 244 Insurance Benefits | 54,010 | 58,363 | | 66,050 | | 68,820 | 68,820 | 68,820 |
| 2XX Employee Benefits Total: | 129,944 | 126,181 | | 137,347 | | 169,812 | 169,812 | 169,812 |
| 319 Other Instruc.Prof. & Tech.Service | 16,960 | 4,323 | | | | | | |
| 341 Travel - Local In-District | 3,350 | 6,056 | | | | | | |
| 342 Travel & Exp. Out Of District | 255 | 45 | | | | | | |
| 346 In-District Expense | 20 | | | | | | | |
| 3XX Purchased Services Total: | 20,585 | 10,424 | | | | | | |
| 410 Supplies | 445 | 857 | | | | | | |
| 4XX Supplies & Materials Total: | 445 | 857 | | | | | | |
| 1229 Other Restrictive Programs Total: | 384,553 | 387,704 | 5.000 | 386,693 | 5.000 | 456,573 | 456,573 | 456,573 |
| 1250 Less Restrictive Students W Di | | | | | | | | |
| 111 Licensed Salaries | 2,716,801 | 3,129,849 | 60.730 | 3,166,414 | 57.523 | 2,840,389 | 3,000,865 | 3,000,865 |
| 112 Classified Salaries | 1,211,654 | 1,356,223 | 43.940 | 1,187,454 | 44.690 | 1,112,919 | 1,112,919 | 1,112,919 |
| 121 Subs-Licensed Salaries | 12,238 | 6,770 | | | | | | |
| 122 Subs-Classified Salaries | 66,932 | 90,568 | | 57,924 | | 58,000 | 58,000 | 58,000 |
| 123 Temps-Licensed Salaries | 88,598 | 32,771 | | | | | | |
| 124 Temps-Classified Salaries | 25,599 | 5,238 | | | | | | |
| 131 Licensed Salaries-Add'L | 6,042 | 2,579 | | 10,000 | | 10,160 | 10,160 | 10,160 |
| 132 Nonlicensed Salaries O/T | 729 | 53 | | | | | | |
| 139 Cell Phone Stipend | 227 | 228 | | | | | | |
| 151 Department Head Increments | 30,141 | 23,626 | | 29,667 | | 30,142 | 30,142 | 30,142 |
| 1XX Salaries Total: | 4,158,961 | 4,647,905 | 104.670 | 4,451,459 | 102.213 | 4,051,610 | 4,212,085 | 4,212,085 |
| 211 Pers Employer Contribution | 583,685 | 527,851 | | 827,520 | | 1,044,266 | 1,084,385 | 1,084,385 |
| 213 Pers Tier 3 Opsrp | 164,618 | 156,559 | | | | | | |
| 214 Pers Debt Service | 169,554 | 130,292 | | | | | | |
| 220 Social Security Administration | 308,713 | 344,058 | | 339,747 | | 250,240 | 262,517 | 262,517 |
| 231 Worker'S Compensation | 19,146 | 21,602 | | 23,085 | | 25,410 | 26,373 | 26,373 |
| 232 State Unemployment Insurance | 8,025 | 13,243 | | 18,467 | | 27,528 | 28,571 | 28,571 |
| 243 Tax Sheltered Annuities | 42,801 | 57,853 | | 63,445 | | 59,455 | 62,065 | 62,065 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 244 Insurance Benefits | 1,131,845 | 1,370,992 | | 1,441,297 | | 1,433,375 | 1,473,192 | 1,473,192 |
| 2XX Employee Benefits Total: | 2,428,384 | 2,622,448 | | 2,713,561 | | 2,840,274 | 2,937,102 | 2,937,102 |
| 319 Other Instruc. Prof. & Tech. Service | 81,143 | 83,346 | | 29,725 | | 20,601 | 20,601 | 20,601 |
| 341 Travel - Local In-District | 1,923 | 2,189 | | | | | | |
| 342 Travel & Exp. Out Of District | 256 | 151 | | | | | | |
| 351 Telephone | 748 | 852 | | | | | | |
| 3XX Purchased Services Total: | 84,070 | 86,539 | | 29,725 | | 20,601 | 20,601 | 20,601 |
| 410 Supplies | 971 | 865 | | 847 | | 847 | 847 | 847 |
| 421 Textbooks | | 463 | | | | | | |
| 4XX Supplies & Materials Total: | 971 | 1,328 | | 847 | | 847 | 847 | 847 |
| 1250 Less Restrictive Students W Di Total: | 6,672,386 | 7,358,220 | 104.670 | 7,195,592 | 102.213 | 6,913,332 | 7,170,636 | 7,170,636 |
| 1260 Early Intervention | | | | | | | | |
| 111 Licensed Salaries | 34,442 | 16,915 | 1.200 | 71,429 | 1.200 | 83,655 | 83,655 | 83,655 |
| 123 Temps-Licensed Salaries | | 803 | | | | | | |
| 131 Licensed Salaries-Add'L | 8,875 | 7,277 | | | | | | |
| 151 Department Head Increments | 2,853 | 2,704 | | 3,020 | | 3,068 | 3,068 | 3,068 |
| 1XX Salaries Total: | 46,170 | 27,699 | 1.200 | 74,449 | 1.200 | 86,723 | 86,723 | 86,723 |
| 211 Pers Employer Contribution | 5,127 | 3,332 | | 13,997 | | 21,681 | 21,681 | 21,681 |
| 213 Pers Tier 3 Opsrp | 4,223 | 815 | | | | | | |
| 214 Pers Debt Service | 1,905 | 731 | | | | | | |
| 220 Social Security Administration | 3,423 | 2,033 | | 5,695 | | 6,634 | 6,634 | 6,634 |
| 231 Worker'S Compensation | 210 | 124 | | 372 | | 520 | 520 | 520 |
| 232 State Unemployment Insurance | 91 | 81 | | 298 | | 564 | 564 | 564 |
| 243 Tax Sheltered Annuities | 497 | 140 | | 1,080 | | 1,080 | 1,080 | 1,080 |
| 244 Insurance Benefits | 8,615 | 4,184 | | 15,348 | | 16,476 | 16,476 | 16,476 |
| 2XX Employee Benefits Total: | 24,091 | 11,439 | | 36,790 | | 46,955 | 46,955 | 46,955 |
| 319 Other Instruc. Prof. & Tech. Service | 25,449 | 49,875 | | | | | | |
| 341 Travel - Local In-District | 473 | 402 | | | | | | |
| 346 In-District Expense | | 177 | | | | | | |
| 353 Postage | 136 | 18 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 90 | | | | | | | |
| 3XX Purchased Services Total: | 26,148 | 50,473 | | | | | | |
| 410 Supplies | 1,847 | 1,283 | | 1,006 | | 1,006 | 1,006 | 1,006 |
| 4XX Supplies & Materials Total: | 1,847 | 1,283 | | 1,006 | | 1,006 | 1,006 | 1,006 |
| 1260 Early Intervention Total: | 98,256 | 90,893 | 1.200 | 112,245 | 1.200 | 134,685 | 134,685 | 134,685 |
| 1271 Remediation | | | | | | | | |
| 111 Licensed Salaries | 21,997 | 23,992 | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|------------------|---------------|----------------|--------------------|----------------|----------------|----------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 112 Classified Salaries | 109,377 | | | | | | | |
| 124 Temps-Classified Salaries | 1,517 | | | | | | | |
| 131 Licensed Salaries-Add'l | | 26,678 | | | | | | |
| 1XX Salaries Total: | 132,891 | 50,670 | | | | | | |
| 211 Pers Employer Contribution | 15,144 | 2,706 | | | | | | |
| 213 Pers Tier 3 Opsrp | 8,539 | 3,339 | | | | | | |
| 214 Pers Debt Service | 5,251 | 846 | | | | | | |
| 220 Social Security Administration | 9,500 | 3,696 | | | | | | |
| 231 Worker's S Compensation | 648 | 236 | | | | | | |
| 232 State Unemployment Insurance | 248 | 177 | | | | | | |
| 243 Tax Sheltered Annuities | 845 | 173 | | | | | | |
| 244 Insurance Benefits | 41,606 | 3,702 | | | | | | |
| 2XX Employee Benefits Total: | 81,782 | 14,874 | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | | 6,438 | | 172,380 | | | | |
| 3XX Purchased Services Total: | | 6,438 | | 172,380 | | | | |
| 410 Supplies | | 527 | | | | | | |
| 421 Textbooks | 6,717 | 159 | | | | | | |
| 460 Non-Consumable Supplies | | 761 | | | | | | |
| 470 Computer Software | | 1,000 | | | | | | |
| 480 Computer Hardware | | 8,113 | | | | | | |
| 4XX Supplies & Materials Total: | 6,717 | 10,560 | | | | | | |
| 1271 Remediation Total: | 221,389 | 82,542 | | 172,380 | | | | |
| 1280 Alternative Education | | | | | | | | |
| 111 Licensed Salaries | 784,391 | 800,407 | 9.857 | 599,163 | 7.767 | 481,202 | 481,202 | 481,202 |
| 112 Classified Salaries | 131,860 | 166,690 | 1.386 | 41,874 | | | | |
| 113 Administrators | 3,998 | | | | | | | |
| 121 Subs-Licensed Salaries | 23,721 | 33,419 | | 42,373 | | 6,539 | 6,539 | 6,539 |
| 122 Subs-Classified Salaries | | 1,578 | | | | | | |
| 123 Temps-Licensed Salaries | 37,748 | 26,497 | | | | | | |
| 124 Temps-Classified Salaries | 6,370 | 5,859 | | | | | | |
| 131 Licensed Salaries-Add'l | 13,062 | 4,716 | | 3,963 | | 4,026 | 4,026 | 4,026 |
| 132 Nonlicensed Salaries O/T | | 840 | | | | | | |
| 139 Cell Phone Stipend | 254 | 122 | | | | | | |
| 1XX Salaries Total: | 1,001,404 | 1,040,127 | 11.243 | 687,373 | 7.767 | 491,767 | 491,767 | 491,767 |
| 211 Pers Employer Contribution | 150,842 | 120,443 | | 123,972 | | 121,895 | 121,895 | 121,895 |
| 213 Pers Tier 3 Opsrp | 31,166 | 17,193 | | | | | | |
| 214 Pers Debt Service | 41,721 | 26,852 | | | | | | |
| 220 Social Security Administration | 73,457 | 73,462 | | 52,584 | | 37,620 | 37,620 | 37,620 |
| 231 Worker's S Compensation | 4,524 | 4,566 | | 3,436 | | 2,951 | 2,951 | 2,951 |
| 232 State Unemployment Insurance | 1,914 | 2,812 | | 2,750 | | 3,196 | 3,196 | 3,196 |
| 243 Tax Sheltered Annuities | 16,682 | 13,761 | | 9,149 | | 6,990 | 6,990 | 6,990 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 244 Insurance Benefits | 211,875 | 200,978 | | 147,370 | | 107,056 | 107,056 | 107,056 |
| 2XX Employee Benefits Total: | 532,181 | 460,065 | | 339,261 | | 279,709 | 279,709 | 279,709 |
| 311 Instruction Services | | 2,294,043 | | | | 758,064 | 758,064 | 758,064 |
| 319 Other Instruc. Prof. & Tech. Service | 2,067 | 2,944 | | 82,368 | | 128,147 | 128,147 | 128,147 |
| 322 Repairs & Maint. Svcs. (On Contract) | 749 | 746 | | | | | | |
| 324 Rentals | | 402 | | | | | | |
| 341 Travel - Local In-District | 4,362 | 3,850 | | | | | | |
| 342 Travel & Exp. Out Of District | 5,869 | 1,871 | | | | | | |
| 343 Travel & Fees, Student | 258 | 425 | | | | | | |
| 346 In-District Expense | 5,057 | 4,330 | | 568 | | | | |
| 351 Telephone | 124 | 124 | | | | | | |
| 353 Postage | 207 | 266 | | | | | | |
| 371 Tuition-Public Local Ed Agencies | 137,909 | 0 | | 90,000 | | | | |
| 373 Tuition-Private Schools/Agencies | 2,067,153 | 124 | | 1,601,261 | | 885,154 | 885,154 | 885,154 |
| 374 Tuition Payments - Other | 43,560 | 66,613 | | 50,000 | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 97,475 | 94,384 | | 20,000 | | 20,000 | 20,000 | 20,000 |
| 3XX Purchased Services Total: | 2,364,790 | 2,470,122 | | 1,844,197 | | 1,791,365 | 1,791,365 | 1,791,365 |
| 410 Supplies | 38,589 | 31,105 | | 46,108 | | 16,394 | 16,394 | 16,394 |
| 421 Textbooks | 1,713 | 2,953 | | | | | | |
| 432 Reference Books | 49 | | | | | | | |
| 440 Periodicals | | 207 | | | | | | |
| 460 Non-Consumable Supplies | 1,858 | 1,240 | | | | | | |
| 470 Computer Software | 10,650 | 3,620 | | | | | | |
| 480 Computer Hardware | 19,369 | 346 | | | | | | |
| 4XX Supplies & Materials Total: | 72,228 | 39,472 | | 46,108 | | 16,394 | 16,394 | 16,394 |
| 541 Initial & Addnl. Equip. Purchases | 10,154 | | | | | | | |
| 5XX Capital Outlay Total: | 10,154 | | | | | | | |
| 640 Dues And Fees | | 495 | | | | | | |
| 6XX Other Objects Total: | | 495 | | | | | | |
| 1280 Alternative Education Total: | 3,980,757 | 4,010,281 | 11.243 | 2,916,939 | 7.767 | 2,579,235 | 2,579,235 | 2,579,235 |
| 1288 Charter Flow-Through | | | | | | | | |
| 360 Charter School Payments | 2,700,850 | 2,643,261 | | 2,799,000 | | 3,063,000 | 3,063,000 | 3,063,000 |
| 361 Charter School Local Option Pmts | 302,720 | 299,040 | | 263,300 | | 259,700 | 259,700 | 259,700 |
| 3XX Purchased Services Total: | 3,003,570 | 2,942,301 | | 3,062,300 | | 3,322,700 | 3,322,700 | 3,322,700 |
| 720 Flow-Through | 30,945 | 107,983 | | 40,000 | | 35,000 | 35,000 | 35,000 |
| 7XX Transfers Total: | 30,945 | 107,983 | | 40,000 | | 35,000 | 35,000 | 35,000 |
| 1288 Charter Flow-Through Total: | 3,034,515 | 3,050,283 | | 3,102,300 | | 3,357,700 | 3,357,700 | 3,357,700 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 1291 English Language Learner | | | | | | | | |
| 111 Licensed Salaries | 776,701 | 796,614 | 14.367 | 832,017 | 12.877 | 770,551 | 770,551 | 770,551 |
| 112 Classified Salaries | 146,396 | 131,194 | 4.610 | 135,862 | 3.899 | 117,151 | 117,151 | 117,151 |
| 121 Subs-Licensed Salaries | 8,525 | 2,156 | | | | | | |
| 122 Subs-Classified Salaries | 2,856 | 875 | | | | | | |
| 123 Temps-Licensed Salaries | | 13,628 | | | | | | |
| 124 Temps-Classified Salaries | 7,045 | 4,073 | | | | | | |
| 131 Licensed Salaries-Add'L | 1,943 | 1,179 | | | | | | |
| 132 Nonlicensed Salaries O/T | | 26 | | | | | | |
| 139 Cell Phone Stipend | 599 | 670 | | | | | | |
| 151 Department Head Increments | 7,396 | 7,636 | | | | | | |
| 1XX Salaries Total: | 951,461 | 958,051 | 18.977 | 967,879 | 16.776 | 887,702 | 887,702 | 887,702 |
| 211 Pers Employer Contribution | 128,852 | 109,620 | | 181,961 | | 221,926 | 221,926 | 221,926 |
| 213 Pers Tier 3 Opsrp | 53,139 | 35,236 | | | | | | |
| 214 Pers Debt Service | 40,097 | 26,973 | | | | | | |
| 220 Social Security Administration | 70,912 | 71,328 | | 74,042 | | 67,909 | 67,909 | 67,909 |
| 231 Worker'S Compensation | 4,304 | 4,381 | | 4,839 | | 5,326 | 5,326 | 5,326 |
| 232 State Unemployment Insurance | 1,848 | 2,788 | | 3,871 | | 5,770 | 5,770 | 5,770 |
| 243 Tax Sheltered Annuities | 13,127 | 15,040 | | 13,852 | | 12,291 | 12,291 | 12,291 |
| 244 Insurance Benefits | 238,515 | 244,303 | | 247,556 | | 230,997 | 230,997 | 230,997 |
| 2XX Employee Benefits Total: | 550,793 | 509,668 | | 526,121 | | 544,220 | 544,220 | 544,220 |
| 319 Other Instruc.Prof.& Tech.Service | 1,061 | | | 1,183 | | 1,000 | 1,000 | 1,000 |
| 322 Repairs & Maint.Svcs.(On Contract) | 224 | 224 | | 300 | | 300 | 300 | 300 |
| 341 Travel - Local In-District | 2,660 | 3,543 | | 2,000 | | 1,500 | 1,500 | 1,500 |
| 342 Travel & Exp. Out Of District | 133 | 17,241 | | 2,500 | | 1,500 | 1,500 | 1,500 |
| 346 In-District Expense | 4,532 | 1,088 | | 2,500 | | 9,700 | 9,700 | 9,700 |
| 351 Telephone | | 150 | | 350 | | 300 | 300 | 300 |
| 353 Postage | 71 | 30 | | 200 | | 250 | 250 | 250 |
| 389 Other Non-Instruc.Prof.&Tech. Serv | 4,278 | 9,342 | | 12,000 | | 9,000 | 9,000 | 9,000 |
| 3XX Purchased Services Total: | 12,959 | 31,619 | | 21,033 | | 23,550 | 23,550 | 23,550 |
| 410 Supplies | 2,961 | 5,313 | | 3,540 | | 3,823 | 3,823 | 3,823 |
| 421 Textbooks | 4,020 | 4,095 | | 11,100 | | 5,792 | 5,792 | 5,792 |
| 431 Library Books | | 120 | | 1,000 | | 683 | 683 | 683 |
| 432 Reference Books | 3 | 774 | | | | 800 | 800 | 800 |
| 440 Periodicals | | | | 1,600 | | 300 | 300 | 300 |
| 460 Non-Consumable Supplies | 645 | 338 | | 470 | | 1,038 | 1,038 | 1,038 |
| 470 Computer Software | 253 | 5,204 | | 600 | | 700 | 700 | 700 |
| 480 Computer Hardware | 92 | 275 | | 2,200 | | 3,500 | 3,500 | 3,500 |
| 4XX Supplies & Materials Total: | 7,974 | 16,119 | | 20,510 | | 16,636 | 16,636 | 16,636 |
| 640 Dues And Fees | 299 | 134 | | 200 | | 200 | 200 | 200 |
| 6XX Other Objects Total: | 299 | 134 | | 200 | | 200 | 200 | 200 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---------------------------------------|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 1291 English Language Learner Total : | 1,523,486 | 1,515,591 | 18.977 | 1,535,743 | 16.776 | 1,472,308 | 1,472,308 | 1,472,308 |
| 1294 Youth Corrections | | | | | | | | |
| 111 Licensed Salaries | 28,401 | 28,665 | 0.500 | 30,278 | 0.500 | 29,585 | 29,585 | 29,585 |
| 1XX Salaries Total : | 28,401 | 28,665 | 0.500 | 30,278 | 0.500 | 29,585 | 29,585 | 29,585 |
| 211 Pers Employer Contribution | 5,417 | 4,363 | | 5,692 | | 7,396 | 7,396 | 7,396 |
| 214 Pers Debt Service | 1,330 | 834 | | | | | | |
| 220 Social Security Administration | 2,124 | 2,190 | | 2,316 | | 2,263 | 2,263 | 2,263 |
| 231 Worker'S Compensation | 127 | 129 | | 151 | | 178 | 178 | 178 |
| 232 State Unemployment Insurance | 55 | 86 | | 121 | | 192 | 192 | 192 |
| 243 Tax Sheltered Annuities | 1,200 | 900 | | 450 | | 450 | 450 | 450 |
| 244 Insurance Benefits | 6,858 | 6,110 | | 6,395 | | 6,865 | 6,865 | 6,865 |
| 2XX Employee Benefits Total : | 17,110 | 14,612 | | 15,125 | | 17,344 | 17,344 | 17,344 |
| 1294 Youth Corrections Total : | 45,511 | 43,277 | 0.500 | 45,403 | 0.500 | 46,930 | 46,930 | 46,930 |
| 1460 Special Programs Summer School | | | | | | | | |
| 112 Classified Salaries | 350 | 3,296 | | | | | | |
| 123 Temps-Licensed Salaries | 27,130 | | | | | | | |
| 124 Temps-Classified Salaries | 17,397 | 5,362 | | | | | | |
| 131 Licensed Salaries-Add'L | 38,757 | 74,114 | | | | | | |
| 1XX Salaries Total : | 83,634 | 82,772 | | | | | | |
| 211 Pers Employer Contribution | 7,887 | 7,235 | | | | | | |
| 213 Pers Tier 3 Opsrp | 7,433 | 4,482 | | | | | | |
| 214 Pers Debt Service | 1,743 | 2,808 | | | | | | |
| 220 Social Security Administration | 6,326 | 6,959 | | | | | | |
| 231 Worker'S Compensation | 448 | 423 | | | | | | |
| 232 State Unemployment Insurance | 191 | 202 | | | | | | |
| 243 Tax Sheltered Annuities | 334 | 27 | | | | | | |
| 244 Insurance Benefits | 3,899 | 674 | | | | | | |
| 2XX Employee Benefits Total : | 28,261 | 22,810 | | | | | | |
| 324 Rentals | 350 | | | | | | | |
| 342 Travel & Exp. Out Of District | 2,409 | | | | | | | |
| 343 Travel & Fees, Student | | 2,654 | | | | | | |
| 346 In-District Expense | 8,069 | 14,743 | | | | | | |
| 353 Postage | 24 | 201 | | | | | | |
| 3XX Purchased Services Total : | 10,852 | 17,598 | | | | | | |
| 410 Supplies | 12,216 | 10,260 | | | | | | |
| 421 Textbooks | 3,648 | 539 | | | | | | |
| 4XX Supplies & Materials Total : | 15,864 | 10,799 | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|------------|--------------------|------------|------------|------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 1460 Special Programs Summer School Total: | 138,611 | 133,979 | | | | | | |
| 1XXX Instruction Total: | 91,212,826 | 87,340,567 | 926.315 | 84,593,506 | 842.358 | 79,984,582 | 81,109,886 | 80,309,886 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 2110 Attendance & Social Work Servi | | | | | | | | |
| 111 Licensed Salaries | 227,810 | 152,784 | 4.600 | 243,331 | 4.250 | 250,524 | 250,524 | 250,524 |
| 123 Temps-Licensed Salaries | 41,409 | 69,748 | | | | | | |
| 131 Licensed Salaries-Add'L | 5,650 | 955 | | | | | | |
| 151 Department Head Increments | 4,229 | 4,004 | | 4,493 | | 4,565 | 4,565 | 4,565 |
| 1XX Salaries Total: | 279,097 | 227,491 | 4.600 | 247,824 | 4.250 | 255,089 | 255,089 | 255,089 |
| 211 Pers Employer Contribution | 29,340 | 15,846 | | 46,592 | | 63,772 | 63,772 | 63,772 |
| 213 Pers Tier 3 Opsrp | 9,953 | 8,301 | | | | | | |
| 214 Pers Debt Service | 8,924 | 4,542 | | | | | | |
| 220 Social Security Administration | 20,981 | 16,540 | | 18,959 | | 19,514 | 19,514 | 19,514 |
| 231 Worker'S Compensation | 1,243 | 1,027 | | 1,238 | | 1,531 | 1,531 | 1,531 |
| 232 State Unemployment Insurance | 546 | 657 | | 992 | | 1,658 | 1,658 | 1,658 |
| 243 Tax Sheltered Annuities | 4,060 | 3,076 | | 4,140 | | 3,825 | 3,825 | 3,825 |
| 244 Insurance Benefits | 51,028 | 38,289 | | 58,834 | | 58,353 | 58,353 | 58,353 |
| 2XX Employee Benefits Total: | 126,075 | 88,278 | | 130,755 | | 148,653 | 148,653 | 148,653 |
| 319 Other Instruc. Prof. & Tech. Service | | | | 115,000 | | | | |
| 341 Travel - Local In-District | 1,770 | 1,244 | | | | | | |
| 342 Travel & Exp. Out Of District | 52 | 176 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 0 | 0 | | | | | | |
| 3XX Purchased Services Total: | 1,823 | 1,420 | | 115,000 | | | | |
| 2110 Attendance & Social Work Servi Total: | 406,995 | 317,189 | 4.600 | 493,579 | 4.250 | 403,742 | 403,742 | 403,742 |
| 2115 Student Safety | | | | | | | | |
| 112 Classified Salaries | 347,889 | 209,937 | 9.548 | 209,683 | 10.162 | 230,686 | 230,686 | 230,686 |
| 122 Subs-Classified Salaries | 8 | 99 | | | | | | |
| 124 Temps-Classified Salaries | 64 | | | | | | | |
| 132 Nonlicensed Salaries O/T | 4,244 | 4,691 | | | | | | |
| 1XX Salaries Total: | 352,205 | 214,727 | 9.548 | 209,683 | 10.162 | 230,686 | 230,686 | 230,686 |
| 211 Pers Employer Contribution | 43,866 | 24,644 | | 39,423 | | 57,671 | 57,671 | 57,671 |
| 213 Pers Tier 3 Opsrp | 21,418 | 6,607 | | | | | | |
| 214 Pers Debt Service | 14,514 | 5,906 | | | | | | |
| 220 Social Security Administration | 25,390 | 15,661 | | 16,041 | | 17,648 | 17,648 | 17,648 |
| 231 Worker'S Compensation | 2,665 | 1,982 | | 1,048 | | 2,345 | 2,345 | 2,345 |
| 232 State Unemployment Insurance | 665 | 620 | | 839 | | 1,499 | 1,499 | 1,499 |
| 243 Tax Sheltered Annuities | 2,050 | 1,716 | | 1,911 | | 1,829 | 1,829 | 1,829 |
| 244 Insurance Benefits | 163,788 | 103,795 | | 132,145 | | 141,252 | 141,252 | 141,252 |
| 2XX Employee Benefits Total: | 274,357 | 160,932 | | 191,407 | | 222,244 | 222,244 | 222,244 |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 144,698 | 180,828 | | 254,389 | | 298,776 | 298,776 | 298,776 |
| 3XX Purchased Services Total: | 144,698 | 180,828 | | 254,389 | | 298,776 | 298,776 | 298,776 |
| 410 Supplies | 25 | | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 4XX Supplies & Materials Total : | 25 | | | | | | | |
| 2115 Student Safety Total : | 771,284 | 556,486 | 9.548 | 655,479 | 10.162 | 751,706 | 751,706 | 751,706 |
| 2122 Counseling Services | | | | | | | | |
| 111 Licensed Salaries | 1,582,525 | 1,384,773 | 21.970 | 1,099,898 | 23.860 | 1,390,026 | 1,390,026 | 1,390,026 |
| 112 Classified Salaries | 26,335 | 6,426 | 0.230 | 6,581 | | | | |
| 123 Temps-Licensed Salaries | 3,582 | 37,952 | | | | | | |
| 131 Licensed Salaries-Add'L | | 1,301 | | | | | | |
| 139 Cell Phone Stipend | 295 | 904 | | | | | | |
| 1XX Salaries Total : | 1,612,736 | 1,431,356 | 22.200 | 1,106,479 | 23.860 | 1,390,026 | 1,390,026 | 1,390,026 |
| 211 Pers Employer Contribution | 228,509 | 157,892 | | 209,416 | | 347,507 | 347,507 | 347,507 |
| 213 Pers Tier 3 Opsrp | 82,778 | 53,209 | | | | | | |
| 214 Pers Debt Service | 69,917 | 38,890 | | | | | | |
| 220 Social Security Administration | 120,590 | 104,856 | | 83,929 | | 106,337 | 106,337 | 106,337 |
| 231 Worker'S Compensation | 7,231 | 6,430 | | 6,284 | | 8,340 | 8,340 | 8,340 |
| 232 State Unemployment Insurance | 3,117 | 4,087 | | 5,026 | | 9,035 | 9,035 | 9,035 |
| 243 Tax Sheltered Annuities | 26,428 | 26,321 | | 19,819 | | 21,474 | 21,474 | 21,474 |
| 244 Insurance Benefits | 353,593 | 310,864 | | 335,481 | | 327,598 | 327,598 | 327,598 |
| 2XX Employee Benefits Total : | 892,163 | 702,549 | | 659,955 | | 820,291 | 820,291 | 820,291 |
| 319 Other Instruc. Prof. & Tech. Service | | 528 | | 500 | | 3,800 | 3,800 | 3,800 |
| 341 Travel - Local In-District | 150 | | | | | | | |
| 342 Travel & Exp. Out Of District | 396 | 112 | | 380 | | 400 | 400 | 400 |
| 346 In-District Expense | 4,348 | 435 | | 900 | | 1,000 | 1,000 | 1,000 |
| 353 Postage | 1,771 | 1,524 | | 948 | | 3,000 | 3,000 | 3,000 |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 583 | 95 | | | | | | |
| 3XX Purchased Services Total : | 7,249 | 2,695 | | 2,728 | | 8,200 | 8,200 | 8,200 |
| 410 Supplies | 13,209 | 7,660 | | 8,991 | | 9,196 | 9,196 | 9,196 |
| 421 Textbooks | 252 | | | | | | | |
| 432 Reference Books | 475 | 350 | | 275 | | 200 | 200 | 200 |
| 440 Periodicals | 88 | 55 | | 50 | | 40 | 40 | 40 |
| 460 Non-Consumable Supplies | 2,202 | 1,153 | | | | | | |
| 470 Computer Software | 578 | 3,742 | | 1,682 | | 1,346 | 1,346 | 1,346 |
| 480 Computer Hardware | 579 | | | | | | | |
| 4XX Supplies & Materials Total : | 17,384 | 12,960 | | 10,998 | | 10,782 | 10,782 | 10,782 |
| 640 Dues And Fees | 205 | 165 | | 75 | | 100 | 100 | 100 |
| 6XX Other Objects Total : | 205 | 165 | | 75 | | 100 | 100 | 100 |
| 2122 Counseling Services Total : | 2,529,737 | 2,149,725 | 22.200 | 1,780,235 | 23.860 | 2,229,399 | 2,229,399 | 2,229,399 |
| 2129 Other Guidance Services | | | | | | | | |
| 111 Licensed Salaries | 95,678 | 58,234 | 2.110 | 115,174 | | | | |
| 112 Classified Salaries | 7,177 | | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 1XX Salaries Total : | 102,855 | 58,234 | 2.110 | 115,174 | | | | |
| 211 Pers Employer Contribution | 14,458 | 6,656 | | 21,652 | | | | |
| 213 Pers Tier 3 Opsrp | 5,401 | 2,186 | | | | | | |
| 214 Pers Debt Service | 4,409 | 1,673 | | | | | | |
| 220 Social Security Administration | 7,609 | 4,264 | | 8,811 | | | | |
| 231 Worker' S Compensation | 464 | 263 | | 576 | | | | |
| 232 State Unemployment Insurance | 199 | 166 | | 461 | | | | |
| 243 Tax Sheltered Annuities | 2,076 | 1,095 | | 1,899 | | | | |
| 244 Insurance Benefits | 23,137 | 12,782 | | 26,987 | | | | |
| 2XX Employee Benefits Total : | 57,753 | 29,085 | | 60,386 | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 250 | | | | | | | |
| 346 In-District Expense | 330 | 269 | | | | | | |
| 3XX Purchased Services Total : | 580 | 269 | | | | | | |
| 410 Supplies | 57 | | | | | | | |
| 4XX Supplies & Materials Total : | 57 | | | | | | | |
| 2129 Other Guidance Services Total : | 161,244 | 87,588 | 2.110 | 175,560 | | | | |
| 2131 Health Services | | | | | | | | |
| 111 Licensed Salaries | 323,621 | 552,393 | 9.600 | 569,481 | 8.900 | 519,934 | 519,934 | 519,934 |
| 112 Classified Salaries | 166,144 | 170,229 | 6.400 | 178,133 | 6.400 | 177,443 | 177,443 | 177,443 |
| 122 Subs-Classified Salaries | | 923 | | 1,199 | | 1,199 | 1,199 | 1,199 |
| 123 Temps-Licensed Salaries | 0 | | | | | | | |
| 131 Licensed Salaries-Add'L | | 2,498 | | 3,068 | | 3,117 | 3,117 | 3,117 |
| 132 Nonlicensed Salaries O/T | 629 | 2,337 | | | | | | |
| 151 Department Head Increments | 7,132 | 7,364 | | 7,191 | | 7,306 | 7,306 | 7,306 |
| 1XX Salaries Total : | 497,526 | 735,743 | 16.000 | 759,072 | 15.300 | 708,999 | 708,999 | 708,999 |
| 211 Pers Employer Contribution | 70,784 | 97,017 | | 142,480 | | 176,950 | 176,950 | 176,950 |
| 213 Pers Tier 3 Opsrp | 16,252 | 9,498 | | | | | | |
| 214 Pers Debt Service | 30,677 | 20,368 | | | | | | |
| 220 Social Security Administration | 35,562 | 53,224 | | 58,069 | | 54,238 | 54,238 | 54,238 |
| 231 Worker' S Compensation | 1,949 | 3,374 | | 3,795 | | 4,254 | 4,254 | 4,254 |
| 232 State Unemployment Insurance | 1,334 | 2,068 | | 3,037 | | 4,608 | 4,608 | 4,608 |
| 243 Tax Sheltered Annuities | 9,315 | 9,798 | | 9,920 | | 9,162 | 9,162 | 9,162 |
| 244 Insurance Benefits | 125,894 | 191,462 | | 211,360 | | 211,157 | 211,157 | 211,157 |
| 2XX Employee Benefits Total : | 291,766 | 386,810 | | 428,661 | | 460,370 | 460,370 | 460,370 |
| 321 Equip. Rep. (Not On Serv. Contract) | 640 | 350 | | 641 | | 641 | 641 | 641 |
| 322 Repairs & Maint. Svcs. (On Contract) | 170 | 90 | | | | | | |
| 341 Travel - Local In-District | 3,147 | 2,996 | | 1,075 | | 1,075 | 1,075 | 1,075 |
| 342 Travel & Exp. Out Of District | 166 | 49 | | | | | | |
| 346 In-District Expense | 19 | 200 | | | | | | |
| 351 Telephone | 866 | 867 | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 353 Postage | 263 | 271 | | 552 | | 552 | 552 | 552 |
| 354 Advertising | | 706 | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 3,333 | 7,601 | | | | | | |
| 3XX Purchased Services Total : | 8,604 | 13,128 | | 2,268 | | 2,268 | 2,268 | 2,268 |
| 410 Supplies | 8,077 | 8,186 | | 12,696 | | 12,571 | 12,571 | 12,571 |
| 432 Reference Books | 254 | 150 | | 215 | | 181 | 181 | 181 |
| 440 Periodicals | 161 | 449 | | 107 | | 107 | 107 | 107 |
| 460 Non-Consumable Supplies | 470 | 423 | | | | | | |
| 470 Computer Software | 163 | 94 | | | | | | |
| 480 Computer Hardware | 609 | | | | | | | |
| 4XX Supplies & Materials Total : | 9,735 | 9,302 | | 13,018 | | 12,859 | 12,859 | 12,859 |
| 640 Dues And Fees | 435 | 875 | | 534 | | 534 | 534 | 534 |
| 650 Insurance | | 2,373 | | | | | | |
| 6XX Other Objects Total : | 435 | 3,248 | | 534 | | 534 | 534 | 534 |
| 2131 Health Services Total : | 808,066 | 1,148,231 | 16.000 | 1,203,553 | 15.300 | 1,185,030 | 1,185,030 | 1,185,030 |
| 2132 Medical Services | | | | | | | | |
| 111 Licensed Salaries | 3,241 | | | | | | | |
| 112 Classified Salaries | | 216 | | | | | | |
| 131 Licensed Salaries-Add'L | | 1,682 | | | | | | |
| 132 Nonlicensed Salaries O/T | | 175 | | | | | | |
| 1XX Salaries Total : | 3,241 | 2,074 | | | | | | |
| 211 Pers Employer Contribution | 594 | 304 | | | | | | |
| 213 Pers Tier 3 Opsrp | | 2 | | | | | | |
| 214 Pers Debt Service | 146 | 67 | | | | | | |
| 220 Social Security Administration | 229 | 143 | | | | | | |
| 231 Worker'S Compensation | 15 | 9 | | | | | | |
| 232 State Unemployment Insurance | 6 | 6 | | | | | | |
| 243 Tax Sheltered Annuities | | 0 | | | | | | |
| 244 Insurance Benefits | 658 | | | | | | | |
| 2XX Employee Benefits Total : | 1,648 | 532 | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | | 18,057 | | | | | | |
| 3XX Purchased Services Total : | | 18,057 | | | | | | |
| 410 Supplies | | 245 | | | | | | |
| 4XX Supplies & Materials Total : | | 245 | | | | | | |
| 2132 Medical Services Total : | 4,889 | 20,907 | | | | | | |
| 2139 Other Health Services | | | | | | | | |
| 346 In-District Expense | 159 | 40 | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 389 Other Non-Instruc.Prof.&Tech. Serv | 14,013 | 11,781 | | | | | | |
| 3XX Purchased Services Total : | 14,172 | 11,821 | | | | | | |
| 410 Supplies | 615 | | | | | | | |
| 4XX Supplies & Materials Total : | 615 | | | | | | | |
| 2139 Other Health Services Total : | 14,787 | 11,821 | | | | | | |
| 2142 Psychological Testing Services | | | | | | | | |
| 410 Supplies | 3,574 | 3,553 | | 6,350 | | 3,600 | 3,600 | 3,600 |
| 4XX Supplies & Materials Total : | 3,574 | 3,553 | | 6,350 | | 3,600 | 3,600 | 3,600 |
| 2142 Psychological Testing Services Total : | 3,574 | 3,553 | | 6,350 | | 3,600 | 3,600 | 3,600 |
| 2143 Psychological Counseling Servi | | | | | | | | |
| 111 Licensed Salaries | 625,957 | 642,423 | 13.100 | 802,746 | 12.600 | 798,858 | 798,858 | 798,858 |
| 123 Temps-Licensed Salaries | 45,925 | 35,066 | | | | | | |
| 131 Licensed Salaries-Add'L | 8,293 | 2,879 | | | | | | |
| 139 Cell Phone Stipend | 246 | 377 | | | | | | |
| 151 Department Head Increments | 4,229 | 4,004 | | 4,493 | | 4,565 | 4,565 | 4,565 |
| 1XX Salaries Total : | 684,651 | 684,749 | 13.100 | 807,239 | 12.600 | 803,423 | 803,423 | 803,423 |
| 211 Pers Employer Contribution | 85,227 | 68,796 | | 151,762 | | 257,395 | 257,395 | 257,395 |
| 213 Pers Tier 3 Opsrp | 40,958 | 21,010 | | | | | | |
| 214 Pers Debt Service | 27,076 | 16,576 | | | | | | |
| 220 Social Security Administration | 50,527 | 50,581 | | 61,754 | | 78,763 | 78,763 | 78,763 |
| 231 Worker'S Compensation | 3,053 | 3,070 | | 4,036 | | 6,177 | 6,177 | 6,177 |
| 232 State Unemployment Insurance | 1,325 | 1,975 | | 3,229 | | 6,692 | 6,692 | 6,692 |
| 243 Tax Sheltered Annuities | 9,168 | 12,469 | | 11,790 | | 14,490 | 14,490 | 14,490 |
| 244 Insurance Benefits | 116,272 | 134,619 | | 167,550 | | 221,053 | 221,053 | 221,053 |
| 2XX Employee Benefits Total : | 333,606 | 309,096 | | 400,121 | | 584,571 | 584,571 | 584,571 |
| 341 Travel - Local In-District | 3,786 | 4,466 | | | | | | |
| 342 Travel & Exp. Out Of District | 430 | 143 | | | | | | |
| 346 In-District Expense | 406 | | | | | | | |
| 351 Telephone | 198 | 198 | | | | | | |
| 3XX Purchased Services Total : | 4,819 | 4,807 | | | | | | |
| 410 Supplies | 12,453 | 13,226 | | 12,241 | | 12,241 | 12,241 | 12,241 |
| 4XX Supplies & Materials Total : | 12,453 | 13,226 | | 12,241 | | 12,241 | 12,241 | 12,241 |
| 640 Dues And Fees | 50 | | | | | | | |
| 6XX Other Objects Total : | 50 | | | | | | | |
| 2143 Psychological Counseling Servi Total : | 1,035,579 | 1,011,878 | 13.100 | 1,219,601 | 12.600 | 1,400,235 | 1,400,235 | 1,400,235 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 2152 Speech Pathology | | | | | | | | |
| 111 Licensed Salaries | 742,936 | 751,211 | 14.060 | 787,076 | 13.750 | 789,151 | 789,151 | 789,151 |
| 123 Temps-Licensed Salaries | 14,067 | 27,198 | | | | | | |
| 131 Licensed Salaries-Add'L | 2,997 | 208 | | | | | | |
| 151 Department Head Increments | 5,035 | 4,858 | | 5,281 | | 5,365 | 5,365 | 5,365 |
| 1XX Salaries Total: | 765,035 | 783,474 | 14.060 | 792,357 | 13.750 | 794,516 | 794,516 | 794,516 |
| 211 Pers Employer Contribution | 95,239 | 84,272 | | 148,963 | | 198,629 | 198,629 | 198,629 |
| 213 Pers Tier 3 Opsrp | 52,146 | 30,794 | | | | | | |
| 214 Pers Debt Service | 31,520 | 21,451 | | | | | | |
| 220 Social Security Administration | 56,270 | 56,949 | | 60,615 | | 60,781 | 60,781 | 60,781 |
| 231 Worker' S Compensation | 3,416 | 3,531 | | 3,961 | | 4,767 | 4,767 | 4,767 |
| 232 State Unemployment Insurance | 1,456 | 2,192 | | 3,169 | | 5,164 | 5,164 | 5,164 |
| 243 Tax Sheltered Annuities | 12,200 | 13,295 | | 12,654 | | 12,375 | 12,375 | 12,375 |
| 244 Insurance Benefits | 169,947 | 173,106 | | 179,827 | | 188,788 | 188,788 | 188,788 |
| 2XX Employee Benefits Total: | 422,194 | 385,591 | | 409,189 | | 470,504 | 470,504 | 470,504 |
| 321 Equip. Rep.(Not On Serv. Contract) | 1,600 | 2,175 | | | | | | |
| 341 Travel - Local In-District | 549 | 640 | | | | | | |
| 342 Travel & Exp. Out Of District | 188 | 41 | | | | | | |
| 346 In-District Expense | 128 | | | | | | | |
| 3XX Purchased Services Total: | 2,465 | 2,855 | | | | | | |
| 410 Supplies | 5,536 | 5,293 | | 7,636 | | 5,498 | 5,498 | 5,498 |
| 432 Reference Books | 721 | 205 | | | | | | |
| 460 Non-Consumable Supplies | 17 | | | | | | | |
| 470 Computer Software | 608 | | | | | | | |
| 4XX Supplies & Materials Total: | 6,882 | 5,498 | | 7,636 | | 5,498 | 5,498 | 5,498 |
| 2152 Speech Pathology Total: | 1,196,577 | 1,177,418 | 14.060 | 1,209,182 | 13.750 | 1,270,518 | 1,270,518 | 1,270,518 |
| 2169 Mi sc.Support Of Educational Se | | | | | | | | |
| 111 Licensed Salaries | 297,750 | 302,307 | 5.131 | 310,265 | 4.431 | 273,851 | 273,851 | 273,851 |
| 112 Classified Salaries | | 11,274 | | | | | | |
| 131 Licensed Salaries-Add'L | 3,356 | 20,196 | | | | | | |
| 151 Department Head Increments | 3,446 | 3,235 | | 3,531 | | 3,587 | 3,587 | 3,587 |
| 1XX Salaries Total: | 304,551 | 337,013 | 5.131 | 313,796 | 4.431 | 277,438 | 277,438 | 277,438 |
| 211 Pers Employer Contribution | 52,160 | 44,680 | | 58,994 | | 69,359 | 69,359 | 69,359 |
| 213 Pers Tier 3 Opsrp | 4,373 | 3,935 | | | | | | |
| 214 Pers Debt Service | 13,467 | 8,434 | | | | | | |
| 220 Social Security Administration | 22,296 | 24,558 | | 24,005 | | 21,224 | 21,224 | 21,224 |
| 231 Worker' S Compensation | 1,351 | 1,517 | | 1,569 | | 1,665 | 1,665 | 1,665 |
| 232 State Unemployment Insurance | 576 | 981 | | 1,255 | | 1,803 | 1,803 | 1,803 |
| 243 Tax Sheltered Annuities | 2,584 | 2,814 | | 4,618 | | 3,988 | 3,988 | 3,988 |
| 244 Insurance Benefits | 65,431 | 66,709 | | 65,625 | | 60,838 | 60,838 | 60,838 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 2XX Employee Benefits Total : | 162,237 | 153,629 | | 156,066 | | 158,877 | 158,877 | 158,877 |
| 341 Travel - Local In-District | 4,882 | 3,817 | | | | | | |
| 342 Travel & Exp. Out Of District | 637 | 392 | | | | | | |
| 3XX Purchased Services Total : | 5,518 | 4,209 | | | | | | |
| 410 Supplies | 2,858 | 2,529 | | 3,019 | | 2,174 | 2,174 | 2,174 |
| 432 Reference Books | | 173 | | | | | | |
| 440 Periodicals | 49 | 225 | | | | | | |
| 470 Computer Software | 62 | 106 | | | | | | |
| 4XX Supplies & Materials Total : | 2,969 | 3,033 | | 3,019 | | 2,174 | 2,174 | 2,174 |
| 640 Dues And Fees | 225 | | | | | | | |
| 6XX Other Objects Total : | 225 | | | | | | | |
| 2169 Misc. Support Of Educational Se Total : | 475,501 | 497,884 | 5.131 | 472,881 | 4.431 | 438,489 | 438,489 | 438,489 |
| 2190 Director Of Ed Services | | | | | | | | |
| 111 Licensed Salaries | 12,789 | | | | | | | |
| 112 Classified Salaries | 239,393 | 194,418 | 6.850 | 299,658 | 4.000 | 176,269 | 176,269 | 176,269 |
| 113 Administrators | 399,802 | 331,759 | 3.670 | 341,798 | 3.303 | 306,908 | 306,908 | 306,908 |
| 121 Subs-Licensed Salaries | 56,390 | 54,015 | | 71,459 | | 63,618 | 63,618 | 63,618 |
| 123 Temps-Licensed Salaries | 18,960 | 4,933 | | | | | | |
| 124 Temps-Classified Salaries | 11,601 | 3,194 | | | | | | |
| 131 Licensed Salaries-Add'l | 87,579 | 82,290 | | 102,354 | | 103,992 | 103,992 | 103,992 |
| 132 Nonlicensed Salaries O/T | 1,110 | 284 | | | | | | |
| 139 Cell Phone Stipend | 2,224 | 1,814 | | | | | | |
| 1XX Salaries Total : | 829,848 | 672,707 | 10.520 | 815,269 | 7.303 | 650,787 | 650,787 | 650,787 |
| 211 Pers Employer Contribution | 114,506 | 79,575 | | 144,412 | | 152,518 | 152,518 | 152,518 |
| 213 Pers Tier 3 Opsrp | 27,751 | 16,522 | | | | | | |
| 214 Pers Debt Service | 32,153 | 21,270 | | | | | | |
| 220 Social Security Administration | 61,459 | 49,898 | | 62,369 | | 49,785 | 49,785 | 49,785 |
| 231 Worker' S Compensation | 3,738 | 3,039 | | 4,075 | | 3,905 | 3,905 | 3,905 |
| 232 State Unemployment Insurance | 1,612 | 1,817 | | 3,259 | | 4,230 | 4,230 | 4,230 |
| 241 Professional Dues | 2,886 | 1,480 | | 7,439 | | 6,815 | 6,815 | 6,815 |
| 243 Tax Sheltered Annuities | 25,973 | 20,825 | | 21,218 | | 19,638 | 19,638 | 19,638 |
| 244 Insurance Benefits | 113,703 | 102,022 | | 142,912 | | 103,099 | 103,099 | 103,099 |
| 248 Cosa Dues | 1,420 | | | | | | | |
| 2XX Employee Benefits Total : | 385,200 | 296,447 | | 385,684 | | 339,990 | 339,990 | 339,990 |
| 321 Equip. Rep.(Not On Serv. Contract) | 256 | 373 | | | | | | |
| 322 Repairs & Maint. Svcs.(On Contract) | 1,846 | 1,630 | | 3,700 | | 3,700 | 3,700 | 3,700 |
| 324 Rentals | 1,925 | 1,467 | | 2,600 | | 2,600 | 2,600 | 2,600 |
| 341 Travel - Local In-District | 1,673 | 2,029 | | 32,197 | | 32,197 | 32,197 | 32,197 |
| 342 Travel & Exp. Out Of District | 7,055 | 1,915 | | | | | | |
| 346 In-District Expense | 3,981 | 2,281 | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|------------------|---------------|------------------|--------------------|------------------|------------------|------------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 351 Telephone | 449 | 363 | | 5,342 | | 5,342 | 5,342 | 5,342 |
| 353 Postage | 3,982 | 3,553 | | 4,000 | | 4,000 | 4,000 | 4,000 |
| 354 Advertising | 386 | | | | | | | |
| 382 Legal Services | 36,934 | 18,934 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 31,829 | 18,083 | | 1,200 | | 1,271 | 1,271 | 1,271 |
| 3XX Purchased Services Total : | 90,316 | 50,628 | | 49,039 | | 49,110 | 49,110 | 49,110 |
| 410 Supplies | 11,634 | 15,600 | | 17,603 | | 17,407 | 17,407 | 17,407 |
| 432 Reference Books | | 93 | | | | | | |
| 440 Periodicals | 517 | 1,070 | | | | | | |
| 460 Non-Consumable Supplies | | 118 | | | | | | |
| 470 Computer Software | | 290 | | | | | | |
| 4XX Supplies & Materials Total : | 12,150 | 17,172 | | 17,603 | | 17,407 | 17,407 | 17,407 |
| 640 Dues And Fees | 350 | 580 | | | | | | |
| 6XX Other Objects Total : | 350 | 580 | | | | | | |
| 2190 Director Of Ed Services Total : | 1,317,864 | 1,037,533 | 10.520 | 1,267,595 | 7.303 | 1,057,294 | 1,057,294 | 1,057,294 |
| 2210 Improvement Of Instruction Ser | | | | | | | | |
| 111 Licensed Salaries | 48,333 | 49,438 | | | 1.094 | 72,467 | 72,467 | 72,467 |
| 112 Classified Salaries | 17,490 | 25,859 | | | 0.250 | 8,798 | 8,798 | 8,798 |
| 121 Subs-Licensed Salaries | | 206 | | 180,000 | | | | |
| 124 Temps-Classified Salaries | 392 | 1,207 | | | | | | |
| 131 Licensed Salaries-Add'l | 10,324 | | | 230,625 | | | | |
| 132 Nonlicensed Salaries O/T | 553 | | | | | | | |
| 139 Cell Phone Stipend | 824 | 1,129 | | | | | | |
| 1XX Salaries Total : | 77,916 | 77,839 | | 410,625 | 1.344 | 81,265 | 81,265 | 81,265 |
| 211 Pers Employer Contribution | 13,770 | 10,208 | | 55,146 | | 22,516 | 22,516 | 22,516 |
| 213 Pers Tier 3 Opsrp | 100 | 386 | | | | | | |
| 214 Pers Debt Service | 3,400 | 1,834 | | | | | | |
| 220 Social Security Administration | 5,693 | 5,636 | | 31,605 | | 6,890 | 6,890 | 6,890 |
| 231 Worker'S Compensation | 336 | 353 | | 2,066 | | 540 | 540 | 540 |
| 232 State Unemployment Insurance | 149 | 224 | | 1,653 | | 585 | 585 | 585 |
| 243 Tax Sheltered Annuities | 361 | 929 | | | | 1,075 | 1,075 | 1,075 |
| 244 Insurance Benefits | 13,094 | 20,010 | | 9,082 | | 21,971 | 21,971 | 21,971 |
| 2XX Employee Benefits Total : | 36,903 | 39,579 | | 99,552 | | 53,577 | 53,577 | 53,577 |
| 319 Other Instruc. Prof. & Tech. Service | 8,500 | 7,558 | | | | 49,700 | 49,700 | 49,700 |
| 341 Travel - Local In-District | 10 | | | | | | | |
| 342 Travel & Exp. Out Of District | 5,290 | 1,792 | | | | | | |
| 346 In-District Expense | 2,173 | 710 | | 100,000 | | | | |
| 353 Postage | 97 | 19 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 3,000 | | | | | | | |
| 3XX Purchased Services Total : | 19,069 | 10,079 | | 100,000 | | 49,700 | 49,700 | 49,700 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|------------------|---------------|------------------|--------------------|------------------|------------------|------------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 410 Supplies | 2,077 | 13,354 | | | | | | |
| 432 Reference Books | 2,029 | 1,700 | | | | | | |
| 440 Periodicals | 45 | | | | | | | |
| 460 Non-Consumable Supplies | | 2,540 | | | | | | |
| 470 Computer Software | 283 | | | 25,000 | | | 50,000 | 50,000 |
| 480 Computer Hardware | 9,947 | 9,485 | | | | | | |
| 4XX Supplies & Materials Total: | 14,381 | 27,078 | | 25,000 | | | 50,000 | 50,000 |
| 640 Dues And Fees | 585 | | | | | | | |
| 6XX Other Objects Total: | 585 | | | | | | | |
| 2210 Improvement Of Instruction Ser Total: | 148,853 | 154,575 | | 635,177 | 1.344 | 184,541 | 234,541 | 234,541 |
| 2211 Improvement Of Instruction Ser | | | | | | | | |
| 111 Licensed Salaries | 213,670 | 162,879 | 3.503 | 230,587 | 3.090 | 196,582 | 196,582 | 196,582 |
| 112 Classified Salaries | 398,926 | 395,473 | 10.400 | 471,598 | 8.229 | 368,614 | 368,614 | 368,614 |
| 113 Administrators | 660,844 | 458,767 | 4.460 | 477,346 | 4.860 | 479,714 | 479,714 | 479,714 |
| 121 Subs-Licensed Salaries | 5,554 | 12,621 | | | | | | |
| 122 Subs-Classified Salaries | 1,562 | | | | | | | |
| 123 Temps-Licensed Salaries | 8,803 | 16,238 | | | | | | |
| 124 Temps-Classified Salaries | 2,689 | 5,651 | | | | | | |
| 131 Licensed Salaries-Add'L | 20,565 | 22,331 | | | | | | |
| 132 Nonlicensed Salaries O/T | 1,457 | 670 | | | | | | |
| 139 Cell Phone Stipend | 3,406 | 2,592 | | | | | | |
| 1XX Salaries Total: | 1,317,477 | 1,077,223 | 18.363 | 1,179,531 | 16.179 | 1,044,910 | 1,044,910 | 1,044,910 |
| 211 Pers Employer Contribution | 197,285 | 125,510 | | 244,346 | | 261,227 | 261,227 | 261,227 |
| 213 Pers Tier 3 Opsrp | 28,359 | 32,506 | | | | | | |
| 214 Pers Debt Service | 52,610 | 33,222 | | | | | | |
| 220 Social Security Administration | 94,787 | 80,126 | | 98,591 | | 79,936 | 79,936 | 79,936 |
| 231 Worker's Compensation | 5,749 | 4,875 | | 6,444 | | 6,269 | 6,269 | 6,269 |
| 232 State Unemployment Insurance | 2,573 | 3,005 | | 5,155 | | 6,792 | 6,792 | 6,792 |
| 241 Professional Dues | 144 | 79 | | 14,372 | | 11,202 | 11,202 | 11,202 |
| 243 Tax Sheltered Annuities | 48,173 | 39,603 | | 49,661 | | 35,807 | 35,807 | 35,807 |
| 244 Insurance Benefits | 183,747 | 179,817 | | 265,748 | | 220,196 | 220,196 | 220,196 |
| 248 Cosa Dues | | 310 | | | | | | |
| 2XX Employee Benefits Total: | 613,426 | 499,053 | | 684,317 | | 621,428 | 621,428 | 621,428 |
| 319 Other Instruc. Prof. & Tech. Service | 97,089 | 89,406 | | | | | | |
| 321 Equip. Rep. (Not On Serv. Contract) | 177 | | | | | | | |
| 322 Repairs & Maint. Svcs. (On Contract) | 814 | 836 | | | | | | |
| 324 Rentals | 658 | 190 | | | | | | |
| 341 Travel - Local In-District | 2,396 | 1,142 | | | | | | |
| 342 Travel & Exp. Out Of District | 5,864 | 3,709 | | | | | | |
| 346 In-District Expense | 10,727 | 7,632 | | | | | | |
| 351 Telephone | | 68 | | | | | | |
| 353 Postage | 1,323 | 968 | | | | | | |
| 383 Architect/Engineer Services | 4,024 | | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 389 Other Non-Instruc.Prof.&Tech. Serv | 49,167 | 67,493 | | | | 9,015 | 29,015 | 29,015 |
| 3XX Purchased Services Total : | 172,238 | 171,444 | | | | 9,015 | 29,015 | 29,015 |
| 410 Supplies | 25,862 | 13,794 | | 25,285 | | 18,465 | 18,465 | 18,465 |
| 432 Reference Books | 2,026 | 3,259 | | | | | | |
| 440 Periodicals | 405 | 207 | | | | | | |
| 460 Non-Consumable Supplies | 1,514 | 1,201 | | | | | | |
| 470 Computer Software | 1,250 | 2,912 | | | | | | |
| 480 Computer Hardware | 202 | 2,651 | | | | | | |
| 4XX Supplies & Materials Total : | 31,260 | 24,025 | | 25,285 | | 18,465 | 18,465 | 18,465 |
| 640 Dues And Fees | 610 | 1,979 | | | | | | |
| 6XX Other Objects Total : | 610 | 1,979 | | | | | | |
| 2211 Improvement Of Instruction Ser Total : | 2,135,011 | 1,773,723 | 18.363 | 1,889,133 | 16.179 | 1,693,818 | 1,713,818 | 1,713,818 |
| 2213 Curriculum Development | | | | | | | | |
| 111 Licensed Salaries | 5,738 | 2,488 | | | | | | |
| 112 Classified Salaries | 649 | 165 | | | | | | |
| 121 Subs-Licensed Salaries | 4,064 | 1,396 | | | | | | |
| 123 Temps-Licensed Salaries | | 527 | | | | | | |
| 124 Temps-Classified Salaries | 3,900 | | | | | | | |
| 131 Licensed Salaries-Add'L | | 981 | | | | | | |
| 1XX Salaries Total : | 14,351 | 5,557 | | | | | | |
| 211 Pers Employer Contribution | 723 | 280 | | | | | | |
| 213 Pers Tier 3 Opsrp | 1,031 | 351 | | | | | | |
| 214 Pers Debt Service | 261 | 116 | | | | | | |
| 220 Social Security Administration | 1,064 | 412 | | | | | | |
| 231 Worker'S Compensation | 67 | 25 | | | | | | |
| 232 State Unemployment Insurance | 28 | 18 | | | | | | |
| 243 Tax Sheltered Annuities | 142 | 77 | | | | | | |
| 244 Insurance Benefits | 3,602 | 815 | | | | | | |
| 2XX Employee Benefits Total : | 6,916 | 2,094 | | | | | | |
| 342 Travel & Exp. Out Of District | 1,162 | | | | | | | |
| 346 In-District Expense | 203 | | | | | | | |
| 3XX Purchased Services Total : | 1,365 | | | | | | | |
| 410 Supplies | 3,242 | 7,421 | | | | | | |
| 4XX Supplies & Materials Total : | 3,242 | 7,421 | | | | | | |
| 2213 Curriculum Development Total : | 25,874 | 15,072 | | | | | | |
| 2214 Multicultural Ed | | | | | | | | |
| 111 Licensed Salaries | 20,985 | 13,438 | 0.250 | 13,646 | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|---------------|--------------|---------------|--------------------|---------------|---------------|---------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 112 Classified Salaries | 14,311 | | | | | | | |
| 121 Subs-Licensed Salaries | 2,410 | 4,446 | | | | | | |
| 131 Licensed Salaries-Add'l | 434 | 1,080 | | | | | | |
| 132 Nonlicensed Salaries O/T | 5,361 | 333 | | | | | | |
| 139 Cell Phone Stipend | 116 | | | | | | | |
| 1XX Salaries Total: | 43,617 | 19,296 | 0.250 | 13,646 | | | | |
| 211 Pers Employer Contribution | 3,977 | 1,123 | | 2,565 | | | | |
| 213 Pers Tier 3 Opsrp | 1,408 | 1,448 | | | | | | |
| 214 Pers Debt Service | 1,229 | 530 | | | | | | |
| 220 Social Security Administration | 3,138 | 1,363 | | 1,044 | | | | |
| 231 Worker's Compensation | 198 | 88 | | 68 | | | | |
| 232 State Unemployment Insurance | 82 | 48 | | 55 | | | | |
| 241 Professional Dues | 729 | | | | | | | |
| 243 Tax Sheltered Annuities | 347 | 318 | | 225 | | | | |
| 244 Insurance Benefits | 8,907 | 2,909 | | 3,198 | | | | |
| 2XX Employee Benefits Total: | 20,015 | 7,828 | | 7,155 | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 6,847 | 5,000 | | | | 1,500 | 1,500 | 1,500 |
| 321 Equip. Rep. (Not On Serv. Contract) | 192 | | | | | 200 | 200 | 200 |
| 322 Repairs & Maint. Svcs. (On Contract) | 2,946 | | | | | | | |
| 324 Rentals | 3,882 | | | | | | | |
| 341 Travel - Local In-District | 1,128 | 925 | | | | 3,000 | 3,000 | 3,000 |
| 342 Travel & Exp. Out Of District | 17,369 | 9,507 | | | | 5,000 | 5,000 | 5,000 |
| 343 Travel & Fees, Student | 58 | | | | | | | |
| 346 In-District Expense | 5,200 | 1,574 | | | | 5,000 | 5,000 | 5,000 |
| 347 Recruitment Expenses | 180 | | | | | | | |
| 348 Community Liaison | 750 | 1,000 | | | | 2,000 | 2,000 | 2,000 |
| 351 Telephone | 39 | | | | | | | |
| 353 Postage | 1,122 | | | | | | | |
| 354 Advertising | 32 | | | | | | | |
| 355 Printing And Binding | 399 | | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 16,418 | 8,876 | | | | 2,000 | 2,000 | 2,000 |
| 3XX Purchased Services Total: | 56,564 | 26,882 | | | | 18,700 | 18,700 | 18,700 |
| 410 Supplies | 11,663 | 1,595 | | 4,000 | | 4,000 | 4,000 | 4,000 |
| 432 Reference Books | 1,195 | 276 | | | | 300 | 300 | 300 |
| 440 Periodicals | 11 | | | | | | | |
| 4XX Supplies & Materials Total: | 12,869 | 1,871 | | 4,000 | | 4,300 | 4,300 | 4,300 |
| 640 Dues And Fees | 418 | | | | | | | |
| 651 Liability Insurance | 182 | | | | | | | |
| 6XX Other Objects Total: | 600 | | | | | | | |
| 2214 Multicultural Ed Total: | 133,665 | 55,876 | 0.250 | 24,801 | | 23,000 | 23,000 | 23,000 |
| 2215 Reimbursable Leave | | | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 111 Licensed Salaries | 114,340 | 137,004 | | 102,252 | | 78,734 | 78,734 | 78,734 |
| 1XX Salaries Total: | 114,340 | 137,004 | | 102,252 | | 78,734 | 78,734 | 78,734 |
| 211 Pers Employer Contribution | 10,586 | 4,299 | | 19,223 | | 19,683 | 19,683 | 19,683 |
| 214 Pers Debt Service | 2,597 | 821 | | | | | | |
| 220 Social Security Administration | 8,652 | 10,473 | | 7,822 | | 6,023 | 6,023 | 6,023 |
| 231 Worker's Compensation | 495 | 555 | | 511 | | 472 | 472 | 472 |
| 232 State Unemployment Insurance | 226 | 419 | | 409 | | 512 | 512 | 512 |
| 243 Tax Sheltered Annuities | | | | 1,278 | | 990 | 990 | 990 |
| 244 Insurance Benefits | 6,266 | 5,213 | | 18,162 | | 15,103 | 15,103 | 15,103 |
| 2XX Employee Benefits Total: | 28,823 | 21,780 | | 47,405 | | 42,783 | 42,783 | 42,783 |
| 2215 Reimbursable Leave Total: | 143,163 | 158,784 | | 149,657 | | 121,517 | 121,517 | 121,517 |
| 2219 Other Improvement Of Inst Serv | | | | | | | | |
| 111 Licensed Salaries | 26,513 | 17,149 | 0.450 | 29,652 | 0.450 | 30,925 | 30,925 | 30,925 |
| 113 Administrators | 13,924 | 6,919 | | | | | | |
| 121 Subs-Licensed Salaries | 8,991 | 5,385 | | | | | | |
| 122 Subs-Classified Salaries | | | | 180,366 | | 123,867 | 123,867 | 123,867 |
| 123 Temps-Licensed Salaries | 6,242 | 2,331 | | | | | | |
| 124 Temps-Classified Salaries | 218,200 | 214,729 | | | | | | |
| 131 Licensed Salaries-Add'L | 20,995 | 33,556 | | | | | | |
| 132 Nonlicensed Salaries O/T | 106 | | | | | | | |
| 139 Cell Phone Stipend | 16 | 201 | | | | | | |
| 151 Department Head Increments | 6,395 | | | | | | | |
| 1XX Salaries Total: | 301,381 | 280,269 | 0.450 | 210,018 | 0.450 | 154,792 | 154,792 | 154,792 |
| 211 Pers Employer Contribution | 10,142 | 6,787 | | 5,574 | | 7,731 | 7,731 | 7,731 |
| 213 Pers Tier 3 Opsrp | 1,050 | 373 | | | | | | |
| 214 Pers Debt Service | 2,671 | 947 | | | | | | |
| 220 Social Security Administration | 6,109 | 5,010 | | 16,066 | | 11,842 | 11,842 | 11,842 |
| 231 Worker's Compensation | 1,653 | 1,551 | | 1,050 | | 929 | 929 | 929 |
| 232 State Unemployment Insurance | 167 | 219 | | 854 | | 1,006 | 1,006 | 1,006 |
| 243 Tax Sheltered Annuities | 20 | | | 405 | | 405 | 405 | 405 |
| 244 Insurance Benefits | 5,415 | 3,189 | | 5,756 | | 6,179 | 6,179 | 6,179 |
| 2XX Employee Benefits Total: | 27,227 | 18,076 | | 29,705 | | 28,091 | 28,091 | 28,091 |
| 319 Other Instruc. Prof. & Tech. Service | 2,610 | 1,200 | | | | | | |
| 321 Equip. Rep. (Not On Serv. Contract) | 960 | | | | | | | |
| 322 Repairs & Maint. Svcs. (On Contract) | 3,600 | 5,040 | | | | | | |
| 324 Rentals | 1,869 | 125 | | | | | | |
| 341 Travel - Local In-District | 305 | | | | | | | |
| 342 Travel & Exp. Out Of District | 7,206 | 3,214 | | | | | | |
| 346 In-District Expense | 2,226 | 3,783 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 2,651 | 440 | | | | | | |
| 3XX Purchased Services Total: | 21,427 | 13,802 | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 410 Supplies | 27,743 | 26,706 | | | | | | |
| 440 Periodicals | | 9,844 | | | | | | |
| 470 Computer Software | 5,393 | 2,951 | | | | | | |
| 480 Computer Hardware | | 904 | | | | | | |
| 4XX Supplies & Materials Total: | 33,136 | 40,405 | | | | | | |
| 640 Dues And Fees | 9,150 | 9,600 | | | | | | |
| 6XX Other Objects Total: | 9,150 | 9,600 | | | | | | |
| 2219 Other Improvement Of Inst Serv Total: | 392,321 | 362,152 | 0.450 | 239,723 | 0.450 | 182,884 | 182,884 | 182,884 |
| 2221 Instructional Materials Center | | | | | | | | |
| 112 Classified Salaries | 12,135 | | | | | | | |
| 1XX Salaries Total: | 12,135 | | | | | | | |
| 211 Pers Employer Contribution | 2,253 | | | | | | | |
| 214 Pers Debt Service | 553 | | | | | | | |
| 220 Social Security Administration | 899 | | | | | | | |
| 231 Worker'S Compensation | 58 | | | | | | | |
| 232 State Unemployment Insurance | 24 | | | | | | | |
| 243 Tax Sheltered Annuities | 152 | | | | | | | |
| 244 Insurance Benefits | 2,769 | | | | | | | |
| 2XX Employee Benefits Total: | 6,706 | | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 8,644 | | | | | | | |
| 322 Repairs & Maint. Svcs. (On Contract) | 1,136 | | | | | | | |
| 3XX Purchased Services Total: | 9,781 | | | | | | | |
| 410 Supplies | -11 | | | | | | | |
| 440 Periodicals | 257 | | | | | | | |
| 4XX Supplies & Materials Total: | 246 | | | | | | | |
| 2221 Instructional Materials Center Total: | 28,867 | | | | | | | |
| 2222 School Library/Media Center | | | | | | | | |
| 111 Licensed Salaries | 480,965 | 319,067 | 4.695 | 271,340 | 3.250 | 190,231 | 190,231 | 190,231 |
| 112 Classified Salaries | 258,588 | 260,093 | 7.647 | 202,809 | 5.100 | 137,255 | 137,255 | 137,255 |
| 121 Subs-Licensed Salaries | 3,709 | 982 | | | | | | |
| 122 Subs-Classified Salaries | 235 | | | 323 | | | | |
| 123 Temps-Licensed Salaries | 25,156 | | | | | | | |
| 124 Temps-Classified Salaries | 1,171 | 1,681 | | | | | | |
| 131 Licensed Salaries-Add'L | | 988 | | | | | | |
| 151 Department Head Increments | 32,943 | 21,458 | | 67,024 | | 90,392 | 90,392 | 90,392 |
| 1XX Salaries Total: | 802,767 | 604,269 | 12.342 | 541,496 | 8.350 | 417,878 | 417,878 | 417,878 |
| 211 Pers Employer Contribution | 121,507 | 71,742 | | 101,740 | | 104,470 | 104,470 | 104,470 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 213 Pers Tier 3 Opsrp | 11,418 | 13,483 | | | | | | |
| 214 Pers Debt Service | 32,044 | 16,151 | | | | | | |
| 220 Social Security Administration | 59,282 | 44,176 | | 41,426 | | 31,968 | 31,968 | 31,968 |
| 231 Worker' S Compensation | 3,719 | 2,816 | | 2,710 | | 2,507 | 2,507 | 2,507 |
| 232 State Unemployment Insurance | 1,561 | 1,750 | | 2,163 | | 2,716 | 2,716 | 2,716 |
| 243 Tax Sheltered Annuities | 5,583 | 5,903 | | 5,755 | | 3,843 | 3,843 | 3,843 |
| 244 Insurance Benefits | 205,686 | 189,683 | | 165,884 | | 115,513 | 115,513 | 115,513 |
| 2XX Employee Benefits Total: | 440,800 | 345,704 | | 319,678 | | 261,016 | 261,016 | 261,016 |
| 322 Repairs & Maint. Svcs. (On Contract) | 2,029 | 2,078 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| 346 In-District Expense | 179 | | | | | | | |
| 353 Postage | 137 | 88 | | 200 | | 175 | 175 | 175 |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 600 | 600 | | 600 | | 600 | 600 | 600 |
| 3XX Purchased Services Total: | 2,944 | 2,766 | | 2,800 | | 2,775 | 2,775 | 2,775 |
| 410 Supplies | 13,640 | 9,752 | | 14,860 | | 10,014 | 10,014 | 10,014 |
| 419 Miscellaneous | 356 | 482 | | 300 | | 240 | 240 | 240 |
| 421 Textbooks | | 513 | | | | | | |
| 431 Library Books | 31,338 | 18,132 | | 24,250 | | 18,071 | 18,071 | 18,071 |
| 432 Reference Books | 4,764 | 1,142 | | 1,831 | | 1,308 | 1,308 | 1,308 |
| 433 Repair Of Library & Ref. Books | | 98 | | 470 | | 300 | 300 | 300 |
| 440 Periodicals | 17,584 | 11,530 | | 16,762 | | 11,280 | 11,280 | 11,280 |
| 460 Non-Consumable Supplies | | 131 | | | | | | |
| 470 Computer Software | 2,195 | 6,859 | | 5,826 | | 7,195 | 7,195 | 7,195 |
| 480 Computer Hardware | | 114 | | | | | | |
| 4XX Supplies & Materials Total: | 70,488 | 48,142 | | 64,299 | | 48,408 | 48,408 | 48,408 |
| 2222 School Library/Media Center Total: | 1,317,000 | 1,000,881 | 12.342 | 928,273 | 8.350 | 730,078 | 730,078 | 730,078 |
| 2223 Multimedia Services | | | | | | | | |
| 122 Subs-Classified Salaries | | | | 2,616 | | 1,300 | 1,300 | 1,300 |
| 124 Temps-Classified Salaries | 2,038 | 412 | | | | | | |
| 1XX Salaries Total: | 2,038 | 412 | | 2,616 | | 1,300 | 1,300 | 1,300 |
| 220 Social Security Administration | -8 | | | 200 | | 99 | 99 | 99 |
| 231 Worker' S Compensation | 12 | 2 | | 13 | | 8 | 8 | 8 |
| 232 State Unemployment Insurance | | | | 10 | | 8 | 8 | 8 |
| 2XX Employee Benefits Total: | 4 | 2 | | 223 | | 116 | 116 | 116 |
| 321 Equip. Rep. (Not On Serv. Contract) | 742 | 2,364 | | 3,800 | | 3,100 | 3,100 | 3,100 |
| 346 In-District Expense | 59 | | | | | | | |
| 353 Postage | 92 | 139 | | 225 | | 200 | 200 | 200 |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 436 | | | | | | | |
| 3XX Purchased Services Total: | 1,329 | 2,503 | | 4,025 | | 3,300 | 3,300 | 3,300 |
| 410 Supplies | 35,846 | 33,117 | | 33,850 | | 28,837 | 28,837 | 28,837 |
| 422 Repair Of Textbooks | 1,583 | 2,100 | | 2,100 | | 1,700 | 1,700 | 1,700 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 460 Non-Consumable Supplies | 2,538 | 2,100 | | 2,000 | | 1,600 | 1,600 | 1,600 |
| 470 Computer Software | 7,170 | 12,619 | | 21,100 | | 13,000 | 13,000 | 13,000 |
| 480 Computer Hardware | 15,682 | 37,358 | | 6,400 | | 6,222 | 6,222 | 6,222 |
| 4XX Supplies & Materials Total: | 62,819 | 87,294 | | 65,450 | | 51,359 | 51,359 | 51,359 |
| 522 Bldg. Improv. (Done Maint. Dept.) | 0 | | | | | | | |
| 5XX Capital Outlay Total: | 0 | | | | | | | |
| 640 Dues And Fees | 35 | | | | | | | |
| 6XX Other Objects Total: | 35 | | | | | | | |
| 2223 Multimedia Services Total: | 66,225 | 90,211 | | 72,314 | | 56,075 | 56,075 | 56,075 |
| 2230 Assessment And Testing | | | | | | | | |
| 112 Classified Salaries | | 452 | | | | | | |
| 121 Subs-Licensed Salaries | 1,041 | 1,770 | | | | 63,203 | 63,203 | 63,203 |
| 123 Temps-Licensed Salaries | 14,297 | 25,935 | | 100,000 | | | | |
| 124 Temps-Classified Salaries | | 1,020 | | | | | | |
| 131 Licensed Salaries-Add'L | 8,305 | 9,337 | | | | | | |
| 1XX Salaries Total: | 23,643 | 38,514 | | 100,000 | | 63,203 | 63,203 | 63,203 |
| 211 Pers Employer Contribution | 1,610 | 1,711 | | | | 11,377 | 11,377 | 11,377 |
| 213 Pers Tier 3 Opsrp | 241 | 1,304 | | | | | | |
| 214 Pers Debt Service | 453 | 759 | | | | | | |
| 220 Social Security Administration | 1,729 | 2,784 | | | | 9,670 | 9,670 | 9,670 |
| 231 Worker'S Compensation | 110 | 173 | | | | 758 | 758 | 758 |
| 232 State Unemployment Insurance | 45 | 95 | | | | 822 | 822 | 822 |
| 243 Tax Sheltered Annuities | | 76 | | | | | | |
| 244 Insurance Benefits | | 1,652 | | | | 8,027 | 8,027 | 8,027 |
| 2XX Employee Benefits Total: | 4,189 | 8,555 | | | | 30,653 | 30,653 | 30,653 |
| 316 Data Processing Serv. (Instr. Only) | 135 | 3,970 | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | | 1,591 | | | | | | |
| 341 Travel - Local In-District | 159 | 459 | | | | | | |
| 342 Travel & Exp. Out Of District | 397 | 702 | | | | | | |
| 346 In-District Expense | 175 | | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | | 65 | | | | | | |
| 3XX Purchased Services Total: | 866 | 6,787 | | | | | | |
| 410 Supplies | 1,734 | 9,964 | | | | | | |
| 421 Textbooks | | 494 | | | | | | |
| 460 Non-Consumable Supplies | 110 | | | | | | | |
| 480 Computer Hardware | 220 | | | | | | | |
| 4XX Supplies & Materials Total: | 2,064 | 10,458 | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 2230 Assessment And Testing Total : | 30,762 | 64,314 | | 100,000 | | 93,856 | 93,856 | 93,856 |
| 2240 Instructional Staff Developmen | | | | | | | | |
| 111 Licensed Salaries | 131 | 10,574 | 0.200 | 12,175 | 1.600 | | | 92,000 |
| 112 Classified Salaries | 12,518 | 6,525 | | | | | | |
| 113 Administrators | 550 | | | | | | | |
| 121 Subs-Licensed Salaries | 417,305 | 189,121 | | 72,641 | | 256,153 | 256,153 | 256,153 |
| 122 Subs-Classified Salaries | 5,229 | 1,267 | | 1,030 | | 3,500 | 3,500 | 3,500 |
| 123 Temps-Licensed Salaries | 3,183 | 6,200 | | | | | | |
| 124 Temps-Classified Salaries | 1,614 | | | | | | | |
| 131 Licensed Salaries-Add'l | 174,068 | 106,721 | | 132,304 | | 106,324 | 106,324 | 106,324 |
| 132 Nonlicensed Salaries O/T | 1,032 | 3,403 | | | | | | |
| 139 Cell Phone Stipend | 1,616 | 207 | | | | | | |
| 1XX Salaries Total : | 617,247 | 324,017 | 0.200 | 218,150 | 1.600 | 365,977 | 365,977 | 457,977 |
| 211 Pers Employer Contribution | 45,578 | 17,935 | | 31,811 | | 66,137 | 66,137 | 89,137 |
| 213 Pers Tier 3 Opsrp | 23,864 | 9,442 | | | | | | |
| 214 Pers Debt Service | 16,231 | 3,820 | | | | | | |
| 220 Social Security Administration | 45,055 | 23,165 | | 16,689 | | 42,024 | 42,024 | 49,062 |
| 231 Worker's Compensation | 2,885 | 1,533 | | 1,092 | | 3,296 | 3,296 | 3,848 |
| 232 State Unemployment Insurance | 1,070 | 979 | | 872 | | 3,571 | 3,571 | 4,169 |
| 241 Professional Dues | 681 | 309 | | | | | | |
| 243 Tax Sheltered Annuities | 1,045 | 251 | | 180 | | | | 1,440 |
| 244 Insurance Benefits | 22,020 | 10,114 | | 6,190 | | 27,909 | 27,909 | 49,877 |
| 2XX Employee Benefits Total : | 158,428 | 67,549 | | 56,834 | | 142,938 | 142,938 | 197,534 |
| 311 Instruction Services | | 2,225 | | | | | | |
| 312 Instructional Prgms. Improv. Servs. | 4,200 | | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 10,295 | 15,902 | | 315,661 | | 188,111 | 188,111 | 41,515 |
| 322 Repairs & Maint. Svcs. (On Contract) | | 1,004 | | | | | | |
| 324 Rentals | 1,088 | 110 | | | | | | |
| 341 Travel - Local In-District | 2,106 | 1,806 | | | | | | |
| 342 Travel & Exp. Out Of District | 64,476 | 95,109 | | 8,000 | | 31,100 | 31,100 | 31,100 |
| 346 In-District Expense | 45,219 | 20,410 | | 7,122 | | 46,200 | 46,200 | 46,200 |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 7,709 | 10,638 | | | | | | |
| 3XX Purchased Services Total : | 135,093 | 147,204 | | 330,783 | | 265,411 | 265,411 | 118,815 |
| 410 Supplies | 16,588 | 36,324 | | 4,500 | | 6,400 | 6,400 | 6,400 |
| 421 Textbooks | 1,847 | | | | | | | |
| 432 Reference Books | 6,111 | 1,309 | | | | 246 | 246 | 246 |
| 440 Periodicals | | 84 | | | | | | |
| 460 Non-Consumable Supplies | 80 | | | | | | | |
| 470 Computer Software | 837 | 961 | | | | | | |
| 480 Computer Hardware | 13,372 | 10,134 | | | | | | |
| 4XX Supplies & Materials Total : | 38,835 | 48,812 | | 4,500 | | 6,646 | 6,646 | 6,646 |
| 640 Dues And Fees | 2,401 | 3,158 | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 6XX Other Objects Total : | 2,401 | 3,158 | | | | | | |
| 2240 Instructional Staff Developmen Total : | 952,004 | 590,740 | 0.200 | 610,267 | 1.600 | 780,972 | 780,972 | 780,972 |
| 2311 Board Of Directors Expenses | | | | | | | | |
| 342 Travel & Exp. Out Of District | | 29 | | | | | | |
| 344 Conferences And Visitations | 5,811 | 8,550 | | 4,000 | | 4,000 | 4,000 | 4,000 |
| 346 In-District Expense | 2,322 | 2,459 | | 3,000 | | 3,000 | 3,000 | 3,000 |
| 354 Advertising | 1,055 | 255 | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 381 Audit Services | 43,250 | 50,150 | | 48,420 | | 58,000 | 58,000 | 58,000 |
| 382 Legal Services | 56,392 | 68,644 | | 56,889 | | 45,689 | 45,689 | 45,689 |
| 388 Election Services | 66,416 | | | 19,000 | | 19,000 | 19,000 | 19,000 |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 1,609 | 15,287 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| 3XX Purchased Services Total : | 176,854 | 145,374 | | 134,309 | | 132,689 | 132,689 | 132,689 |
| 410 Supplies | 1,610 | 801 | | 3,000 | | 3,000 | 3,000 | 3,000 |
| 432 Reference Books | | 228 | | | | | | |
| 4XX Supplies & Materials Total : | 1,610 | 1,029 | | 3,000 | | 3,000 | 3,000 | 3,000 |
| 640 Dues And Fees | 24,037 | 27,125 | | 28,000 | | 28,000 | 28,000 | 28,000 |
| 6XX Other Objects Total : | 24,037 | 27,125 | | 28,000 | | 28,000 | 28,000 | 28,000 |
| 2311 Board Of Directors Expenses Total : | 202,501 | 173,528 | | 165,309 | | 163,689 | 163,689 | 163,689 |
| 2321 Office Of The Superintendent S | | | | | | | | |
| 111 Licensed Salaries | 39,766 | 18,403 | | 3,393 | 0.050 | 3,486 | 3,486 | 3,486 |
| 112 Classified Salaries | 207,626 | 169,488 | 3.000 | 174,915 | 3.000 | 175,245 | 175,245 | 175,245 |
| 113 Administrators | 384,955 | 167,115 | 1.000 | 151,996 | 1.000 | 180,000 | 180,000 | 180,000 |
| 121 Subs-Licensed Salaries | 2,735 | 0 | | | | | | |
| 122 Subs-Classified Salaries | | 332 | | | | | | |
| 123 Temps-Licensed Salaries | | 4,403 | | | | | | |
| 124 Temps-Classified Salaries | 2,254 | 150 | | | | | | |
| 131 Licensed Salaries-Add'L | 11,662 | | | 6,000 | | | | |
| 132 Nonlicensed Salaries O/T | | 727 | | | | | | |
| 139 Cell Phone Stipend | 2,379 | 1,440 | | | | | | |
| 1XX Salaries Total : | 652,435 | 360,999 | 4.000 | 336,304 | 4.050 | 358,731 | 358,731 | 358,731 |
| 211 Pers Employer Contribution | 73,539 | 42,641 | | 63,225 | | 91,333 | 91,333 | 91,333 |
| 213 Pers Tier 3 Opsrp | 25,954 | 10,540 | | | | | | |
| 214 Pers Debt Service | 21,834 | 11,361 | | | | | | |
| 220 Social Security Administration | 45,536 | 24,545 | | 25,728 | | 27,948 | 27,948 | 27,948 |
| 231 Worker'S Compensation | 2,881 | 1,604 | | 1,682 | | 2,192 | 2,192 | 2,192 |
| 232 State Unemployment Insurance | 1,277 | 1,030 | | 1,346 | | 2,375 | 2,375 | 2,375 |
| 241 Professional Dues | 988 | 988 | | 4,100 | | 4,150 | 4,150 | 4,150 |
| 242 Physical Examinations | | | | 500 | | | | |
| 243 Tax Sheltered Annuities | 53,485 | 33,209 | | 33,800 | | 33,695 | 33,695 | 33,695 |
| 244 Insurance Benefits | 78,651 | 57,419 | | 51,980 | | 41,247 | 41,247 | 41,247 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 2XX Employee Benefits Total : | 304,145 | 183,337 | | 182,361 | | 202,939 | 202,939 | 202,939 |
| 319 Other Instruc. Prof. & Tech. Service | 17,129 | 13,500 | | 13,500 | | 10,000 | 10,000 | 10,000 |
| 322 Repairs & Maint. Svcs. (On Contract) | 1,749 | 1,656 | | 2,500 | | 2,500 | 2,500 | 2,500 |
| 324 Rentals | 169 | | | | | | | |
| 341 Travel - Local In-District | 6,000 | 6,769 | | 6,600 | | 6,600 | 6,600 | 6,600 |
| 342 Travel & Exp. Out Of District | 31,415 | 7,041 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 346 In-District Expense | 6,014 | 3,583 | | 5,000 | | 5,000 | 5,000 | 5,000 |
| 347 Recruitment Expenses | 4,107 | | | | | | | |
| 348 Community Liaison | 600 | 1,020 | | | | 100 | 100 | 100 |
| 353 Postage | 3,025 | 2,256 | | 3,500 | | 5,000 | 5,000 | 5,000 |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 43,754 | 75,632 | | 35,000 | | 25,000 | 25,000 | 25,000 |
| 3XX Purchased Services Total : | 113,963 | 111,457 | | 76,100 | | 64,200 | 64,200 | 64,200 |
| 410 Supplies | 5,579 | 1,475 | | 5,000 | | 6,319 | 6,319 | 6,319 |
| 432 Reference Books | -43 | 523 | | | | | | |
| 440 Periodicals | 122 | 165 | | 40 | | 100 | 100 | 100 |
| 470 Computer Software | 449 | | | | | | | |
| 4XX Supplies & Materials Total : | 6,106 | 2,164 | | 5,040 | | 6,419 | 6,419 | 6,419 |
| 640 Dues And Fees | 80,610 | 36,804 | | 17,500 | | 10,000 | 10,000 | 10,000 |
| 6XX Other Objects Total : | 80,610 | 36,804 | | 17,500 | | 10,000 | 10,000 | 10,000 |
| 2321 Office Of The Superintendent S Total : | 1,157,258 | 694,761 | 4.000 | 617,305 | 4.050 | 642,289 | 642,289 | 642,289 |
| 2411 Principals Services | | | | | | | | |
| 111 Licensed Salaries | 563 | 636 | | | | | | |
| 112 Classified Salaries | 2,867,381 | 2,735,247 | 77.232 | 2,456,808 | 66.175 | 2,086,010 | 2,086,010 | 2,086,010 |
| 113 Administrators | 4,581,103 | 4,454,640 | 48.050 | 4,215,453 | 44.000 | 3,818,071 | 3,818,071 | 3,818,071 |
| 121 Subs-Licensed Salaries | 9,627 | 11,481 | | | | | | |
| 122 Subs-Classified Salaries | 131,941 | 137,185 | | 107,841 | | 107,400 | 107,400 | 107,400 |
| 124 Temps-Classified Salaries | 18,177 | 29,392 | | | | 11,610 | 11,610 | 11,610 |
| 131 Licensed Salaries-Add'L | 3,653 | 6,398 | | 2,000 | | 1,016 | 1,016 | 1,016 |
| 132 Nonlicensed Salaries O/T | 9,895 | 7,420 | | | | 11,786 | 11,786 | 11,786 |
| 139 Cell Phone Stipend | 30,659 | 30,221 | | 450 | | | | |
| 151 Department Head Increments | | | | | | 13,208 | 13,208 | 13,208 |
| 1XX Salaries Total : | 7,652,999 | 7,412,621 | 125.282 | 6,782,552 | 110.175 | 6,049,101 | 6,049,101 | 6,049,101 |
| 211 Pers Employer Contribution | 1,254,351 | 983,481 | | 1,254,759 | | 1,567,523 | 1,567,523 | 1,567,523 |
| 213 Pers Tier 3 Opsrp | 145,837 | 91,919 | | | | | | |
| 214 Pers Debt Service | 330,294 | 225,505 | | | | | | |
| 220 Social Security Administration | 565,085 | 552,341 | | 512,346 | | 462,867 | 462,867 | 462,867 |
| 231 Worker'S Compensation | 34,905 | 34,425 | | 35,944 | | 36,304 | 36,304 | 36,304 |
| 232 State Unemployment Insurance | 14,887 | 21,762 | | 28,741 | | 39,328 | 39,328 | 39,328 |
| 241 Professional Dues | 50,259 | 25,191 | | 102,450 | | 74,800 | 74,800 | 74,800 |
| 243 Tax Sheltered Annuities | 241,610 | 236,469 | | 226,867 | | 213,432 | 213,432 | 213,432 |
| 244 Insurance Benefits | 1,417,142 | 1,582,867 | | 1,694,716 | | 1,506,353 | 1,506,353 | 1,506,353 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|------------|--------------------|------------|------------|------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 2XX Employee Benefits Total : | 4,054,371 | 3,753,960 | | 3,855,823 | | 3,900,607 | 3,900,607 | 3,900,607 |
| 319 Other Instruc. Prof. & Tech. Service | 7,567 | 1,853 | | 483,691 | | 385,583 | 385,583 | 385,583 |
| 321 Equip. Rep. (Not On Serv. Contract) | 6,454 | 4,679 | | 19,200 | | 14,660 | 14,660 | 14,660 |
| 322 Repairs & Maint. Svcs. (On Contract) | 225,290 | 177,859 | | 252,325 | | 224,666 | 224,666 | 224,666 |
| 324 Rentals | 100,712 | 112,453 | | 69,160 | | 70,711 | 70,711 | 70,711 |
| 341 Travel - Local In-District | 6,456 | 3,898 | | 11,505 | | 12,000 | 12,000 | 12,000 |
| 342 Travel & Exp. Out Of District | 23,217 | 19,123 | | 3,250 | | 3,150 | 3,150 | 3,150 |
| 346 In-District Expense | 61,180 | 34,201 | | 26,130 | | 19,918 | 19,918 | 19,918 |
| 351 Telephone | 886 | 1,323 | | 700 | | 500 | 500 | 500 |
| 353 Postage | 63,892 | 70,515 | | 66,304 | | 60,318 | 60,318 | 60,318 |
| 355 Printing And Binding | 9 | 9 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 17,589 | 19,353 | | 86,264 | | 85,000 | 85,000 | 85,000 |
| 3XX Purchased Services Total : | 513,251 | 445,266 | | 1,018,529 | | 876,506 | 876,506 | 876,506 |
| 410 Supplies | 208,781 | 237,613 | | 179,209 | | 228,613 | 228,613 | 228,613 |
| 419 Miscellaneous | | | | 351 | | 1,362 | 1,362 | 1,362 |
| 421 Textbooks | 508 | | | | | | | |
| 432 Reference Books | 2,895 | 1,509 | | 1,200 | | 500 | 500 | 500 |
| 440 Periodicals | 788 | 1,586 | | 100 | | | | |
| 460 Non-Consumable Supplies | 16,740 | 20,340 | | 800 | | 2,000 | 2,000 | 2,000 |
| 470 Computer Software | 7,452 | 11,865 | | 3,200 | | 900 | 900 | 900 |
| 480 Computer Hardware | 22,634 | 10,424 | | 4,500 | | | | |
| 4XX Supplies & Materials Total : | 259,797 | 283,337 | | 189,360 | | 233,375 | 233,375 | 233,375 |
| 640 Dues And Fees | 2,857 | 6,802 | | 10,000 | | 100 | 100 | 100 |
| 6XX Other Objects Total : | 2,857 | 6,802 | | 10,000 | | 100 | 100 | 100 |
| 2411 Principals Services Total : | 12,483,275 | 11,901,986 | 125.282 | 11,856,264 | 110.175 | 11,059,689 | 11,059,689 | 11,059,689 |
| 2490 Other Support Serv. -School Adm | | | | | | | | |
| 112 Classified Salaries | | 305 | | | | | | |
| 113 Administrators | 935 | | | | | | | |
| 121 Subs-Licensed Salaries | 3,245 | 1,756 | | | | | | |
| 122 Subs-Classified Salaries | | 32 | | | | | | |
| 131 Licensed Salaries-Add'L | | 250 | | | | | | |
| 132 Nonlicensed Salaries O/T | 40 | | | | | | | |
| 1XX Salaries Total : | 4,219 | 2,343 | | | | | | |
| 211 Pers Employer Contribution | 172 | 165 | | | | | | |
| 213 Pers Tier 3 Opsrp | 402 | 102 | | | | | | |
| 214 Pers Debt Service | 126 | 40 | | | | | | |
| 220 Social Security Administration | 299 | 171 | | | | | | |
| 231 Worker'S Compensation | 21 | 11 | | | | | | |
| 232 State Unemployment Insurance | 8 | 9 | | | | | | |
| 243 Tax Sheltered Annuities | | 2 | | | | | | |
| 244 Insurance Benefits | | 107 | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 2XX Employee Benefits Total : | 1,028 | 605 | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 266 | 611 | | | | | | |
| 342 Travel & Exp. Out Of District | 1,368 | | | | | | | |
| 346 In-District Expense | 793 | 0 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | | 300 | | | | | | |
| 3XX Purchased Services Total : | 2,426 | 911 | | | | | | |
| 2490 Other Support Serv. -School Adm Total : | 7,674 | 3,860 | | | | | | |
| 2521 Financial & Support Services | | | | | | | | |
| 112 Classified Salaries | 512,611 | 526,596 | 11.125 | 551,951 | 10.375 | 491,505 | 510,070 | 510,070 |
| 113 Administrators | 270,426 | 270,080 | 3.000 | 288,371 | 2.900 | 284,587 | 284,587 | 284,587 |
| 114 Classified Supervisors | 68,390 | 68,390 | 1.000 | 69,347 | 1.000 | 70,181 | 70,181 | 70,181 |
| 122 Subs-Classified Salaries | | 625 | | | | | | |
| 124 Temps-Classified Salaries | 8,849 | 6,530 | | 5,150 | | 6,604 | 25,443 | 25,443 |
| 132 Nonlicensed Salaries O/T | 667 | | | 2,000 | | 2,032 | 2,032 | 2,032 |
| 139 Cell Phone Stipend | 636 | 229 | | | | | | |
| 1XX Salaries Total : | 861,947 | 872,449 | 15.125 | 916,819 | 14.275 | 854,909 | 892,314 | 892,314 |
| 211 Pers Employer Contribution | 147,607 | 120,986 | | 171,394 | | 212,076 | 216,718 | 216,718 |
| 213 Pers Tier 3 Opsrp | 12,040 | 10,380 | | | | | | |
| 214 Pers Debt Service | 38,243 | 28,550 | | | | | | |
| 220 Social Security Administration | 63,856 | 64,816 | | 69,742 | | 65,401 | 68,262 | 68,262 |
| 231 Worker's Compensation | 3,922 | 3,924 | | 4,559 | | 5,129 | 5,354 | 5,354 |
| 232 State Unemployment Insurance | 1,676 | 2,400 | | 3,646 | | 5,557 | 5,800 | 5,800 |
| 241 Professional Dues | 2,952 | 3,444 | | 9,900 | | 9,430 | 9,730 | 9,730 |
| 243 Tax Sheltered Annuities | 35,435 | 34,507 | | 30,125 | | 29,147 | 30,140 | 30,140 |
| 244 Insurance Benefits | 150,750 | 168,475 | | 199,950 | | 191,157 | 194,490 | 194,490 |
| 245 Other Benefits | | 62 | | | | | | |
| 2XX Employee Benefits Total : | 456,481 | 437,543 | | 489,316 | | 517,897 | 530,493 | 530,493 |
| 322 Repairs & Maint. Svcs. (On Contract) | 4,053 | 4,034 | | 4,600 | | 4,000 | 4,000 | 4,000 |
| 324 Rentals | | | | 1,000 | | 2,000 | 2,000 | 2,000 |
| 341 Travel - Local In-District | 505 | 314 | | 300 | | 300 | 300 | 300 |
| 342 Travel & Exp. Out Of District | 4,311 | 4,016 | | | | | | |
| 346 In-District Expense | 2,907 | 546 | | 1,000 | | 700 | 700 | 700 |
| 351 Telephone | | 381 | | | | | | |
| 353 Postage | 18,086 | 11,881 | | 10,000 | | 8,300 | 8,300 | 8,300 |
| 354 Advertising | | 1,995 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 141,864 | 57,392 | | 47,000 | | 42,532 | 42,532 | 42,532 |
| 3XX Purchased Services Total : | 172,109 | 80,178 | | 63,900 | | 57,832 | 57,832 | 57,832 |
| 410 Supplies | 12,474 | 7,439 | | 12,000 | | 8,000 | 8,000 | 8,000 |
| 432 Reference Books | | 136 | | | | | | |
| 440 Periodicals | | 25 | | | | | | |
| 460 Non-Consumable Supplies | 824 | 175 | | 400 | | 500 | 500 | 500 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 470 Computer Software | 767 | 700 | | 1,000 | | 2,000 | 2,000 | 2,000 |
| 480 Computer Hardware | 3,222 | | | | | | | |
| 4XX Supplies & Materials Total: | 17,448 | 8,313 | | 13,400 | | 10,500 | 10,500 | 10,500 |
| 640 Dues And Fees | 2,420 | 3,140 | | 1,500 | | 1,500 | 1,500 | 1,500 |
| 6XX Other Objects Total: | 2,420 | 3,140 | | 1,500 | | 1,500 | 1,500 | 1,500 |
| 2521 Financial & Support Services Total: | 1,510,405 | 1,401,624 | 15.125 | 1,484,935 | 14.275 | 1,442,638 | 1,492,638 | 1,492,638 |
| 2541 Facilities Management | | | | | | | | |
| 112 Classified Salaries | 236,815 | 202,860 | 3.500 | 167,382 | 3.500 | 167,916 | 167,916 | 167,916 |
| 113 Administrators | 101,603 | 101,603 | 1.000 | 103,025 | 1.000 | 104,260 | 104,260 | 104,260 |
| 114 Classified Supervisors | 152,695 | 152,695 | 2.000 | 154,833 | 2.000 | 156,690 | 156,690 | 156,690 |
| 122 Subs-Classified Salaries | | | | 120,203 | | 120,203 | 120,203 | 120,203 |
| 124 Temps-Classified Salaries | 120,410 | 15,150 | | | | | | |
| 132 Nonlicensed Salaries O/T | 225 | 38 | | | | | | |
| 139 Cell Phone Stipend | 2,190 | 2,182 | | 6,400 | | 6,400 | 6,400 | 6,400 |
| 1XX Salaries Total: | 613,938 | 474,529 | 6.500 | 551,843 | 6.500 | 555,468 | 555,468 | 555,468 |
| 211 Pers Employer Contribution | 100,933 | 70,205 | | 79,946 | | 107,216 | 107,216 | 107,216 |
| 213 Pers Tier 3 Opsrp | 9,054 | 110 | | | | | | |
| 214 Pers Debt Service | 25,142 | 15,239 | | | | | | |
| 220 Social Security Administration | 45,367 | 35,105 | | 41,726 | | 42,004 | 42,004 | 42,004 |
| 231 Worker's Compensation | 10,684 | 5,273 | | 11,487 | | 8,103 | 8,103 | 8,103 |
| 232 State Unemployment Insurance | 1,217 | 1,296 | | 2,181 | | 3,569 | 3,569 | 3,569 |
| 241 Professional Dues | 1,149 | 825 | | 4,700 | | 4,700 | 4,700 | 4,700 |
| 242 Physical Examinations | 92 | 168 | | | | | | |
| 243 Tax Sheltered Annuities | 17,576 | 14,783 | | 14,150 | | 14,345 | 14,345 | 14,345 |
| 244 Insurance Benefits | 86,866 | 86,773 | | 85,270 | | 88,355 | 88,355 | 88,355 |
| 245 Other Benefits | 11,637 | 11,801 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 2XX Employee Benefits Total: | 309,717 | 241,578 | | 249,460 | | 278,292 | 278,292 | 278,292 |
| 321 Equip. Rep. (Not On Serv. Contract) | 300 | 1,474 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| 322 Repairs & Maint. Svcs. (On Contract) | 10,372 | 12,948 | | 13,000 | | 13,000 | 13,000 | 13,000 |
| 324 Rentals | 2,200 | 2,275 | | 2,600 | | 2,600 | 2,600 | 2,600 |
| 341 Travel - Local In-District | 1,230 | 725 | | | | | | |
| 342 Travel & Exp. Out Of District | 683 | 632 | | 1,500 | | 1,500 | 1,500 | 1,500 |
| 346 In-District Expense | 720 | 407 | | 1,500 | | 1,500 | 1,500 | 1,500 |
| 353 Postage | 561 | 837 | | 1,500 | | 1,500 | 1,500 | 1,500 |
| 383 Architect/Engineer Services | 2,025 | 2,842 | | 15,000 | | 10,000 | 10,000 | 10,000 |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 19,312 | 13,219 | | 15,000 | | 15,000 | 15,000 | 15,000 |
| 3XX Purchased Services Total: | 37,402 | 35,359 | | 52,100 | | 47,100 | 47,100 | 47,100 |
| 410 Supplies | 9,704 | 9,732 | | 13,000 | | 13,000 | 13,000 | 13,000 |
| 432 Reference Books | 1,139 | 1,123 | | 2,500 | | 2,500 | 2,500 | 2,500 |
| 440 Periodicals | 23 | 46 | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 460 Non-Consumable Supplies | 1,726 | 5,661 | | 2,000 | | 2,000 | 2,000 | 2,000 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|-----------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 470 Computer Software | 1,323 | 1,000 | | 5,000 | | 5,000 | 5,000 | 5,000 |
| 480 Computer Hardware | 6,820 | 775 | | 5,500 | | 5,500 | 5,500 | 5,500 |
| 4XX Supplies & Materials Total: | 20,736 | 18,338 | | 29,000 | | 29,000 | 29,000 | 29,000 |
| 542 Replacement Equipment Purchases | | 5,830 | | | | | | |
| 5XX Capital Outlay Total: | | 5,830 | | | | | | |
| 640 Dues And Fees | 230 | 299 | | 600 | | 600 | 600 | 600 |
| 656 Taxes | 303 | 302 | | 200 | | 200 | 200 | 200 |
| 6XX Other Objects Total: | 533 | 601 | | 800 | | 800 | 800 | 800 |
| 841 Carpentry | 222 | | | | | | | |
| 845 Equipment Rental | 281 | 3,882 | | 6,000 | | 6,000 | 6,000 | 6,000 |
| 851 Dispensing | 3,004 | 2,700 | | 5,180 | | 5,180 | 5,180 | 5,180 |
| 873 Equipment And Machinery Repairs | 7,891 | 12,343 | | 4,000 | | 4,000 | 4,000 | 4,000 |
| 8XX Maintenance Supplies Total: | 11,398 | 18,925 | | 15,180 | | 15,180 | 15,180 | 15,180 |
| 2541 Facilities Management Total: | 993,725 | 795,159 | 6.500 | 898,383 | 6.500 | 925,840 | 925,840 | 925,840 |
| 2542 Building Div Services | | | | | | | | |
| 112 Classified Salaries | 1,247,841 | 1,080,180 | 25.500 | 1,130,953 | 11.500 | 972,151 | 532,098 | 532,098 |
| 124 Temps-Classified Salaries | 47,760 | 133,834 | | | | | | |
| 132 Nonlicensed Salaries O/T | 36,216 | 40,881 | | | | | | |
| 139 Cell Phone Stipend | 3,354 | 2,824 | | | | | | |
| 1XX Salaries Total: | 1,335,171 | 1,257,719 | 25.500 | 1,130,953 | 11.500 | 972,151 | 532,098 | 532,098 |
| 211 Pers Employer Contribution | 156,939 | 109,574 | | 212,619 | | 243,038 | 133,025 | 133,025 |
| 213 Pers Tier 3 Opsrp | 75,218 | 46,528 | | | | | | |
| 214 Pers Debt Service | 58,127 | 42,955 | | | | | | |
| 220 Social Security Administration | 93,488 | 87,192 | | 86,518 | | 74,370 | 40,706 | 40,706 |
| 231 Worker'S Compensation | 50,299 | 44,511 | | 45,238 | | 44,719 | 24,477 | 24,477 |
| 232 State Unemployment Insurance | -2,352 | -1,530 | | 4,524 | | 6,319 | 3,459 | 3,459 |
| 243 Tax Sheltered Annuities | 10,201 | 10,404 | | 5,100 | | 3,870 | 2,070 | 2,070 |
| 244 Insurance Benefits | 311,086 | 298,687 | | 352,920 | | 298,850 | 159,850 | 159,850 |
| 2XX Employee Benefits Total: | 753,006 | 638,322 | | 706,919 | | 671,165 | 363,585 | 363,585 |
| 389 Other Non-Instruc.Prof.&Tech. Serv | 106,001 | 121,661 | | 100,000 | | 84,863 | 84,863 | 84,863 |
| 3XX Purchased Services Total: | 106,001 | 121,661 | | 100,000 | | 84,863 | 84,863 | 84,863 |
| 410 Supplies | 379 | | | | | | | |
| 460 Non-Consumable Supplies | 698 | 1,854 | | | | | | |
| 4XX Supplies & Materials Total: | 1,077 | 1,854 | | | | | | |
| 541 Initial & Addnl. Equip. Purchases | 18,611 | 20 | | | | | | |
| 5XX Capital Outlay Total: | 18,611 | 20 | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 640 Dues And Fees | | 161 | | | | | | |
| 6XX Other Objects Total: | | 161 | | | | | | |
| 830 Fire Alarms | | | | 15,000 | | 15,000 | 15,000 | 15,000 |
| 831 Plumbing | 65,750 | 59,875 | | 80,000 | | 60,000 | 60,000 | 60,000 |
| 832 Heating | 99,236 | 80,539 | | 125,000 | | 110,000 | 55,386 | 55,386 |
| 833 Tank Lining | 5,898 | 8,939 | | 15,000 | | 15,000 | 15,000 | 15,000 |
| 835 Electrical | 152,943 | 105,949 | | 124,500 | | 100,000 | 33,000 | 33,000 |
| 836 Air Conditioning | 11,617 | 13,573 | | 30,000 | | 25,000 | 25,000 | 25,000 |
| 837 Filters | 11,095 | 28,098 | | 15,000 | | 10,000 | 10,000 | 10,000 |
| 838 Food Services Equipment Repair | 1,286 | 35,922 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 841 Carpentry | 63,782 | 66,863 | | 122,000 | | 100,000 | 33,000 | 33,000 |
| 846 Locks And Keys | 1,331 | 523 | | | | | | |
| 852 Handicapped Access | | 392 | | 85 | | | | |
| 872 Building Repairs | 53,257 | 65,972 | | 45,000 | | 40,000 | 40,000 | 40,000 |
| 874 Roofing | 45,973 | 33,847 | | 60,000 | | 40,000 | 40,000 | 40,000 |
| 875 Glazier | 20,209 | 25,948 | | 40,000 | | 20,000 | 20,000 | 20,000 |
| 877 Preventative Maintenance | 1,815 | 3,337 | | 20,000 | | 5,000 | 5,000 | 5,000 |
| 878 Floor Covering | 36,045 | 5,323 | | 50,000 | | 5,000 | 5,000 | 5,000 |
| 881 Exterior Painting | 34,549 | 32,298 | | 25,200 | | 25,200 | 25,200 | 25,200 |
| 892 Building Safety | | 20 | | | | | | |
| 898 Environmental Safety | | 54 | | | | | | |
| 8XX Maintenance Supplies Total: | 605,252 | 567,094 | | 776,700 | | 580,200 | 391,586 | 391,586 |
| 2542 Building Div Services Total: | 2,819,117 | 2,586,831 | 25.500 | 2,714,572 | 11.500 | 2,308,379 | 1,372,132 | 1,372,132 |
| 2543 Grounds Division Services | | | | | | | | |
| 112 Classified Salaries | 292,108 | 322,983 | 10.000 | 338,666 | 8.000 | 314,137 | 278,116 | 278,116 |
| 132 Nonlicensed Salaries O/T | 1,721 | 1,307 | | | | | | |
| 1XX Salaries Total: | 293,829 | 324,290 | 10.000 | 338,666 | 8.000 | 314,137 | 278,116 | 278,116 |
| 211 Pers Employer Contribution | 54,414 | 45,113 | | 63,669 | | 78,534 | 69,529 | 69,529 |
| 213 Pers Tier 3 Opsrp | | 2,902 | | | | | | |
| 214 Pers Debt Service | 13,332 | 10,535 | | | | | | |
| 220 Social Security Administration | 21,501 | 23,815 | | 25,908 | | 24,031 | 21,276 | 21,276 |
| 231 Worker'S Compensation | 12,565 | 13,147 | | 13,547 | | 14,450 | 12,793 | 12,793 |
| 232 State Unemployment Insurance | | 869 | | 1,355 | | 2,042 | 1,808 | 1,808 |
| 243 Tax Sheltered Annuities | 2,479 | 2,289 | | 2,000 | | 1,620 | 1,440 | 1,440 |
| 244 Insurance Benefits | 84,260 | 106,047 | | 138,400 | | 125,100 | 111,200 | 111,200 |
| 245 Other Benefits | | 50 | | | | | | |
| 2XX Employee Benefits Total: | 189,113 | 204,767 | | 244,879 | | 245,778 | 218,046 | 218,046 |
| 346 In-District Expense | | 91 | | | | | | |
| 353 Postage | 6 | | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 11,297 | 32,452 | | 26,000 | | 16,000 | 16,000 | 16,000 |
| 3XX Purchased Services Total: | 11,303 | 32,543 | | 26,000 | | 16,000 | 16,000 | 16,000 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 410 Supplies | 146 | 489 | | | | | | |
| 460 Non-Consumable Supplies | 2,560 | 5,414 | | 4,000 | | 4,000 | 4,000 | 4,000 |
| 4XX Supplies & Materials Total: | 2,706 | 5,903 | | 4,000 | | 4,000 | 4,000 | 4,000 |
| 531 Improvement Of Sites | 1,333 | | | | | | | |
| 5XX Capital Outlay Total: | 1,333 | | | | | | | |
| 811 Asphalt Repair | 18,360 | 16,181 | | 17,000 | | 7,000 | 7,000 | 7,000 |
| 813 General Grounds | 51,914 | 35,610 | | 40,000 | | 30,000 | 30,000 | 30,000 |
| 821 Playground Maintenance | 16,434 | 27,588 | | 17,500 | | 12,500 | 12,500 | 12,500 |
| 822 Athletic Fields Maintenance | 49,601 | 55,426 | | 30,000 | | 25,000 | 25,000 | 25,000 |
| 839 Irrigation | 17,477 | 11,944 | | 30,000 | | 15,000 | 15,000 | 15,000 |
| 871 Fencing | 2,660 | 1,968 | | 15,000 | | 5,000 | 5,000 | 5,000 |
| 8XX Maintenance Supplies Total: | 156,446 | 148,717 | | 149,500 | | 94,500 | 94,500 | 94,500 |
| 2543 Grounds Division Services Total: | 654,730 | 716,220 | 10.000 | 763,045 | 8.000 | 674,415 | 610,662 | 610,662 |
| 2544 Building Maint Improvements | | | | | | | | |
| 112 Classified Salaries | 805 | 47,530 | | | | | | |
| 1XX Salaries Total: | 805 | 47,530 | | | | | | |
| 211 Pers Employer Contribution | 53 | 3,515 | | | | | | |
| 213 Pers Tier 3 Opsrp | | 3,714 | | | | | | |
| 214 Pers Debt Service | | 1,280 | | | | | | |
| 220 Social Security Administration | 52 | 3,613 | | | | | | |
| 231 Worker'S Compensation | 2 | 190 | | | | | | |
| 232 State Unemployment Insurance | 1 | 114 | | | | | | |
| 243 Tax Sheltered Annuities | | 501 | | | | | | |
| 244 Insurance Benefits | 48 | 12,549 | | | | | | |
| 2XX Employee Benefits Total: | 155 | 25,476 | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 3,606 | 1,097 | | | | | | |
| 3XX Purchased Services Total: | 3,606 | 1,097 | | | | | | |
| 410 Supplies | 2,659 | 1,898 | | | | | | |
| 460 Non-Consumable Supplies | | 878 | | | | | | |
| 480 Computer Hardware | | 2,034 | | | | | | |
| 4XX Supplies & Materials Total: | 2,659 | 4,809 | | | | | | |
| 522 Bldg. Improv. (Done Maint. Dept.) | 38,131 | 18,631 | | 52,173 | | 32,920 | 32,920 | 32,920 |
| 5XX Capital Outlay Total: | 38,131 | 18,631 | | 52,173 | | 32,920 | 32,920 | 32,920 |
| 2544 Building Maint Improvements Total: | 45,357 | 97,542 | | 52,173 | | 32,920 | 32,920 | 32,920 |
| 2546 Security Services | | | | | | | | |
| 112 Classified Salaries | 53,906 | 52,322 | 1.000 | 50,765 | 1.000 | 54,860 | 54,860 | 54,860 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 132 Nonlicensed Salaries O/T | 388 | 529 | | | | | | |
| 139 Cell Phone Stipend | 636 | 636 | | | | | | |
| 1XX Salaries Total : | 54,930 | 53,487 | 1.000 | 50,765 | 1.000 | 54,860 | 54,860 | 54,860 |
| 211 Pers Employer Contribution | 10,068 | 7,879 | | 9,544 | | 13,715 | 13,715 | 13,715 |
| 214 Pers Debt Service | 2,475 | 1,712 | | | | | | |
| 220 Social Security Administration | 4,130 | 4,037 | | 3,884 | | 4,197 | 4,197 | 4,197 |
| 231 Worker'S Compensation | 2,280 | 2,145 | | 2,031 | | 2,524 | 2,524 | 2,524 |
| 232 State Unemployment Insurance | 108 | 149 | | 203 | | 357 | 357 | 357 |
| 243 Tax Sheltered Annuities | | | | 200 | | 180 | 180 | 180 |
| 244 Insurance Benefits | 9,373 | 10,730 | | 13,840 | | 13,900 | 13,900 | 13,900 |
| 245 Other Benefits | | 430 | | | | | | |
| 2XX Employee Benefits Total : | 28,434 | 27,081 | | 29,702 | | 34,872 | 34,872 | 34,872 |
| 342 Travel & Exp. Out Of District | 3,787 | 3,577 | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 351 Telephone | 4,758 | 2,680 | | | | | | |
| 353 Postage | 4 | 13 | | | | | | |
| 356 Security Services - Monitor/Patrol | 20,442 | 13,320 | | 69,000 | | | | |
| 357 Security Modifications/Repair | 15 | | | 15,000 | | | | |
| 358 Security Patrols | 5,420 | | | 37,000 | | | | |
| 385 Security Monitoring | | | | | | 15,000 | 15,000 | 15,000 |
| 387 Security Patrol | 18,627 | 27,741 | | | | 50,000 | 50,000 | 50,000 |
| 389 Other Non-Instruc.Prof.&Tech. Serv | 39,217 | 76,072 | | 30,000 | | 30,000 | 30,000 | 30,000 |
| 3XX Purchased Services Total : | 92,271 | 123,404 | | 152,000 | | 96,000 | 96,000 | 96,000 |
| 410 Supplies | 3 | 3 | | | | | | |
| 4XX Supplies & Materials Total : | 3 | 3 | | | | | | |
| 829 Security Modifications/Repair | 608 | 9,783 | | | | | | |
| 846 Locks And Keys | 38,086 | 38,425 | | 36,000 | | 36,000 | 36,000 | 36,000 |
| 892 Building Safety | 28,503 | 29,987 | | 40,000 | | 30,000 | 30,000 | 30,000 |
| 898 Environmental Safety | 4,320 | 567 | | 32,000 | | 12,000 | 12,000 | 12,000 |
| 8XX Maintenance Supplies Total : | 71,517 | 78,761 | | 108,000 | | 78,000 | 78,000 | 78,000 |
| 2546 Security Services Total : | 247,156 | 282,736 | 1.000 | 340,467 | 1.000 | 263,732 | 263,732 | 263,732 |
| 2548 Care Of Buildings Services | | | | | | | | |
| 112 Classified Salaries | 2,577,592 | 2,569,729 | 94.220 | 2,607,242 | 80.245 | 2,172,054 | 2,172,054 | 2,172,054 |
| 122 Subs-Classified Salaries | 103,742 | 117,926 | | 34,501 | | 34,501 | 34,501 | 34,501 |
| 124 Temps-Classified Salaries | 35,906 | 32,541 | | | | | | |
| 132 Nonlicensed Salaries O/T | 23,887 | 26,220 | | 20,000 | | 20,320 | 20,320 | 20,320 |
| 1XX Salaries Total : | 2,741,126 | 2,746,415 | 94.220 | 2,661,743 | 80.245 | 2,226,875 | 2,226,875 | 2,226,875 |
| 211 Pers Employer Contribution | 394,623 | 327,274 | | 493,921 | | 548,093 | 548,093 | 548,093 |
| 213 Pers Tier 3 Opsrp | 85,869 | 72,067 | | | | | | |
| 214 Pers Debt Service | 109,780 | 85,264 | | | | | | |
| 220 Social Security Administration | 205,736 | 192,593 | | 202,403 | | 170,356 | 170,356 | 170,356 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|------------------|---------------|------------------|--------------------|------------------|------------------|------------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 231 Worker' S Compensation | 117,547 | 115,042 | | 111,202 | | 110,526 | 110,526 | 110,526 |
| 232 State Unemployment Insurance | 5,331 | 7,874 | | 11,188 | | 14,474 | 14,474 | 14,474 |
| 243 Tax Sheltered Annuities | 14,990 | 15,298 | | 18,844 | | 14,444 | 14,444 | 14,444 |
| 244 Insurance Benefits | 900,085 | 1,022,175 | | 1,304,005 | | 1,115,406 | 1,115,406 | 1,115,406 |
| 2XX Employee Benefits Total: | 1,833,960 | 1,837,587 | | 2,141,563 | | 1,973,299 | 1,973,299 | 1,973,299 |
| 321 Equip. Rep. (Not On Serv. Contract) | 415 | 463 | | | | | | |
| 323 Stormwater Services | 274,446 | 302,262 | | 279,200 | | 267,500 | 267,500 | 267,500 |
| 325 Electricity | 1,236,269 | 1,340,029 | | 1,372,000 | | 1,295,226 | 1,295,226 | 1,295,226 |
| 326 Heating Fuel | 1,040,080 | 965,147 | | 1,320,000 | | 1,308,300 | 1,308,300 | 1,308,300 |
| 327 Water | 204,083 | 262,252 | | 230,000 | | 218,300 | 218,300 | 218,300 |
| 328 Garbage | 220,678 | 264,216 | | 226,443 | | 220,593 | 220,593 | 220,593 |
| 329 Sewage | 85,966 | 119,913 | | 91,700 | | 85,850 | 85,850 | 85,850 |
| 341 Travel - Local In-District | 257 | 769 | | | | | | |
| 342 Travel & Exp. Out Of District | 196 | 31 | | | | | | |
| 346 In-District Expense | 100 | | | | | | | |
| 351 Telephone | 808 | 1,413 | | 6,000 | | 6,000 | 6,000 | 6,000 |
| 354 Advertising | | 32 | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 48,341 | 45,948 | | 8,000 | | 8,000 | 8,000 | 8,000 |
| 3XX Purchased Services Total: | 3,111,639 | 3,302,475 | | 3,533,343 | | 3,409,769 | 3,409,769 | 3,409,769 |
| 410 Supplies | 271,754 | 268,888 | | -206,072 | | 217,408 | 217,408 | 217,408 |
| 460 Non-Consumable Supplies | 2,463 | 5,651 | | | | | | |
| 4XX Supplies & Materials Total: | 274,217 | 274,538 | | -206,072 | | 217,408 | 217,408 | 217,408 |
| 651 Liability Insurance | 156,518 | 160,648 | | 147,545 | | 182,126 | 182,126 | 182,126 |
| 653 Property Insurance | 296,290 | 341,863 | | 389,557 | | 427,142 | 427,142 | 427,142 |
| 6XX Other Objects Total: | 452,808 | 502,511 | | 537,102 | | 609,268 | 609,268 | 609,268 |
| 850 Custodial Maintenance Supply | 7,104 | 3,407 | | 4,305 | | | | |
| 873 Equipment And Machinery Repairs | 5,894 | | | 3,500 | | 3,500 | 3,500 | 3,500 |
| 888 Pest Control | 3,668 | 2,436 | | 6,500 | | 6,500 | 6,500 | 6,500 |
| 8XX Maintenance Supplies Total: | 16,665 | 5,843 | | 14,305 | | 10,000 | 10,000 | 10,000 |
| 2548 Care Of Buildings Services Total: | 8,430,415 | 8,669,370 | 94.220 | 8,681,984 | 80.245 | 8,446,619 | 8,446,619 | 8,446,619 |
| 2549 Transportation Services | | | | | | | | |
| 112 Classified Salaries | 44,913 | 41,296 | 1.000 | 47,658 | 1.000 | 47,944 | 47,944 | 47,944 |
| 1XX Salaries Total: | 44,913 | 41,296 | 1.000 | 47,658 | 1.000 | 47,944 | 47,944 | 47,944 |
| 211 Pers Employer Contribution | 8,237 | 6,083 | | 8,960 | | 11,986 | 11,986 | 11,986 |
| 214 Pers Debt Service | 2,021 | 1,406 | | | | | | |
| 220 Social Security Administration | 3,157 | 2,871 | | 3,646 | | 3,668 | 3,668 | 3,668 |
| 231 Worker' S Compensation | 1,920 | 1,692 | | 2,383 | | 2,205 | 2,205 | 2,205 |
| 232 State Unemployment Insurance | 83 | 101 | | 191 | | 312 | 312 | 312 |
| 243 Tax Sheltered Annuities | | | | 200 | | 180 | 180 | 180 |
| 244 Insurance Benefits | 9,360 | 10,312 | | 13,840 | | 13,900 | 13,900 | 13,900 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 2XX Employee Benefits Total : | 24,778 | 22,465 | | 29,220 | | 32,251 | 32,251 | 32,251 |
| 321 Equip. Rep. (Not On Serv. Contract) | 3,895 | 7,262 | | 20,000 | | 10,000 | 10,000 | 10,000 |
| 322 Repairs & Maint. Svcs. (On Contract) | 1,656 | 1,416 | | 2,000 | | 1,500 | 1,500 | 1,500 |
| 3XX Purchased Services Total : | 5,551 | 8,678 | | 22,000 | | 11,500 | 11,500 | 11,500 |
| 651 Liability Insurance | 20,171 | 109 | | | | | | |
| 670 Taxes And Licenses | 131 | 83 | | | | 150 | 150 | 150 |
| 6XX Other Objects Total : | 20,302 | 192 | | | | 150 | 150 | 150 |
| 861 Vehicle Supplies | 37,246 | 43,028 | | 45,000 | | 45,000 | 45,000 | 45,000 |
| 863 Tires | 9,058 | 13,539 | | 20,000 | | 17,500 | 17,500 | 17,500 |
| 864 Fuel | 114,146 | 94,284 | | 95,000 | | 95,000 | 95,000 | 95,000 |
| 865 Oil | 4,032 | 6,213 | | 4,500 | | 4,500 | 4,500 | 4,500 |
| 867 Diesel Fuel Tax | | | | 150 | | 469 | 469 | 469 |
| 8XX Maintenance Supplies Total : | 164,483 | 157,064 | | 164,650 | | 162,469 | 162,469 | 162,469 |
| 2549 Transportation Services Total : | 260,026 | 229,696 | 1.000 | 263,528 | 1.000 | 254,314 | 254,314 | 254,314 |
| 2551 Transportation Services | | | | | | | | |
| 112 Classified Salaries | 71,869 | 75,187 | 0.400 | 9,539 | 0.375 | 9,221 | 9,221 | 9,221 |
| 113 Administrators | 109,841 | 109,841 | 1.200 | 111,378 | 1.200 | 112,714 | 112,714 | 112,714 |
| 122 Subs-Classified Salaries | | 234 | | | | | | |
| 139 Cell Phone Stipend | 607 | 607 | | 700 | | | | |
| 1XX Salaries Total : | 182,551 | 185,636 | 1.600 | 121,617 | 1.575 | 121,934 | 121,934 | 121,934 |
| 211 Pers Employer Contribution | 33,122 | 27,201 | | 22,732 | | 30,484 | 30,484 | 30,484 |
| 213 Pers Tier 3 Opsrp | 1,233 | 833 | | | | | | |
| 214 Pers Debt Service | 8,313 | 5,976 | | | | | | |
| 220 Social Security Administration | 13,587 | 13,790 | | 9,250 | | 9,328 | 9,328 | 9,328 |
| 231 Worker' S Compensation | 1,148 | 1,140 | | 1,034 | | 1,100 | 1,100 | 1,100 |
| 232 State Unemployment Insurance | 355 | 511 | | 484 | | 793 | 793 | 793 |
| 241 Professional Dues | | 40 | | 2,040 | | 2,040 | 2,040 | 2,040 |
| 243 Tax Sheltered Annuities | 4,728 | 4,728 | | 5,360 | | 5,564 | 5,564 | 5,564 |
| 244 Insurance Benefits | 36,250 | 38,072 | | 20,536 | | 21,209 | 21,209 | 21,209 |
| 2XX Employee Benefits Total : | 98,737 | 92,291 | | 61,436 | | 70,517 | 70,517 | 70,517 |
| 321 Equip. Rep. (Not On Serv. Contract) | 199 | 244 | | | | 250 | 250 | 250 |
| 322 Repairs & Maint. Svcs. (On Contract) | 2,836 | 16,519 | | 21,600 | | 22,000 | 22,000 | 22,000 |
| 323 Stormwater Services | 16,275 | 15,311 | | | | | | |
| 325 Electricity | 34,154 | 22,777 | | | | | | |
| 326 Heating Fuel | 10,344 | 6,458 | | | | | | |
| 327 Water | 1,954 | 2,453 | | | | | | |
| 328 Garbage | 4,463 | 4,463 | | | | | | |
| 329 Sewage | 2,023 | 2,419 | | | | | | |
| 341 Travel - Local In-District | 497 | 7 | | 500 | | 500 | 500 | 500 |
| 342 Travel & Exp. Out Of District | 5,356 | 207 | | 4,000 | | 1,000 | 1,000 | 1,000 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 346 In-District Expense | | 724 | | | | 1,000 | 1,000 | 1,000 |
| 351 Telephone | 49 | 68 | | | | 75 | 75 | 75 |
| 353 Postage | 431 | 306 | | 500 | | 500 | 500 | 500 |
| 354 Advertising | | | | 400 | | 400 | 400 | 400 |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 6,817 | 4,260 | | 10,000 | | 7,500 | 7,500 | 7,500 |
| 3XX Purchased Services Total: | 85,397 | 76,215 | | 37,000 | | 33,225 | 33,225 | 33,225 |
| 410 Supplies | 16,813 | 14,594 | | 35,000 | | 17,177 | 17,177 | 17,177 |
| 432 Reference Books | 94 | | | 500 | | 500 | 500 | 500 |
| 440 Periodicals | 197 | 217 | | 200 | | 400 | 400 | 400 |
| 460 Non-Consumable Supplies | 7,483 | 2,734 | | 15,000 | | 10,000 | 10,000 | 10,000 |
| 470 Computer Software | 16,538 | 7,666 | | 20,869 | | 9,297 | 9,297 | 9,297 |
| 480 Computer Hardware | 2,134 | 16,424 | | 20,000 | | | | |
| 4XX Supplies & Materials Total: | 43,259 | 41,635 | | 91,569 | | 37,374 | 37,374 | 37,374 |
| 522 Bldg. Improv. (Done Maint. Dept.) | | 211 | | | | 250 | 250 | 250 |
| 542 Replacement Equipment Purchases | 9,308 | 8,373 | | | | 10,000 | 10,000 | 10,000 |
| 550 Technology | 8,863 | | | | | 10,000 | 10,000 | 10,000 |
| 5XX Capital Outlay Total: | 18,171 | 8,584 | | | | 20,250 | 20,250 | 20,250 |
| 640 Dues And Fees | 60 | | | 60 | | 60 | 60 | 60 |
| 653 Property Insurance | 3,766 | | | 3,766 | | 4,000 | 4,000 | 4,000 |
| 6XX Other Objects Total: | 3,826 | | | 3,826 | | 4,060 | 4,060 | 4,060 |
| 2551 Transportation Services Total: | 431,940 | 404,361 | 1.600 | 315,448 | 1.575 | 287,360 | 287,360 | 287,360 |
| 2552 Vehicle Operation Services | | | | | | | | |
| 112 Classified Salaries | 1,767,359 | 1,763,637 | 84.085 | 1,971,446 | 83.575 | 1,905,358 | 1,905,358 | 1,905,358 |
| 114 Classified Supervisors | 144,737 | 106,564 | 1.500 | 108,056 | 1.500 | 109,354 | 109,354 | 109,354 |
| 122 Subs-Classified Salaries | 151,865 | 147,937 | | 180,250 | | 156,136 | 156,136 | 156,136 |
| 124 Temps-Classified Salaries | 4,676 | 8,046 | | 8,240 | | 9,205 | 9,205 | 9,205 |
| 132 Nonlicensed Salaries O/T | | 263 | | 134 | | | | |
| 139 Cell Phone Stipend | 1,440 | 1,200 | | 1,220 | | | | |
| 1XX Salaries Total: | 2,070,340 | 2,027,517 | 85.585 | 2,269,212 | 85.075 | 2,180,052 | 2,180,052 | 2,180,052 |
| 211 Pers Employer Contribution | 285,402 | 243,909 | | 390,945 | | 503,678 | 503,678 | 503,678 |
| 213 Pers Tier 3 Opsrp | 128,484 | 92,989 | | | | | | |
| 214 Pers Debt Service | 92,582 | 65,946 | | | | | | |
| 220 Social Security Administration | 170,946 | 173,796 | | 172,209 | | 166,774 | 166,774 | 166,774 |
| 231 Worker's Compensation | 101,724 | 101,289 | | 111,804 | | 117,006 | 117,006 | 117,006 |
| 232 State Unemployment Insurance | 4,460 | 6,734 | | 9,333 | | 14,171 | 14,171 | 14,171 |
| 241 Professional Dues | | | | 1,800 | | 1,800 | 1,800 | 1,800 |
| 242 Physical Examinations | 10,035 | 16,068 | | | | | | |
| 243 Tax Sheltered Annuities | 17,254 | 17,215 | | 22,217 | | 20,474 | 20,474 | 20,474 |
| 244 Insurance Benefits | 846,541 | 967,053 | | 1,182,486 | | 1,181,688 | 1,181,688 | 1,181,688 |
| 2XX Employee Benefits Total: | 1,657,428 | 1,685,000 | | 1,890,794 | | 2,005,590 | 2,005,590 | 2,005,590 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 331 Pupil Transp. To And From School | 34,744 | 27,678 | | 38,000 | | 35,000 | 35,000 | 35,000 |
| 342 Travel & Exp. Out Of District | 145 | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 6,313 | 2,840 | | 24,500 | | 6,000 | 6,000 | 6,000 |
| 3XX Purchased Services Total: | 41,203 | 30,518 | | 63,500 | | 42,000 | 42,000 | 42,000 |
| 410 Supplies | 656 | 579 | | 6,500 | | 6,500 | 6,500 | 6,500 |
| 4XX Supplies & Materials Total: | 656 | 579 | | 6,500 | | 6,500 | 6,500 | 6,500 |
| 651 Liability Insurance | 21,528 | 39,704 | | 32,136 | | 35,000 | 35,000 | 35,000 |
| 6XX Other Objects Total: | 21,528 | 39,704 | | 32,136 | | 35,000 | 35,000 | 35,000 |
| 864 Fuel | 0 | | | | | | | |
| 868 Other Than Home To School | 7,097 | | | | | | | |
| 8XX Maintenance Supplies Total: | 7,097 | | | | | | | |
| 2552 Vehicle Operation Services Total: | 3,798,253 | 3,783,319 | 85.585 | 4,262,142 | 85.075 | 4,269,142 | 4,269,142 | 4,269,142 |
| 2554 Vehicle Purch. Serv. & Maint. Se | | | | | | | | |
| 112 Classified Salaries | 237,865 | 248,653 | 6.250 | 265,487 | 6.250 | 277,964 | 277,964 | 277,964 |
| 114 Classified Supervisors | | 38,174 | 0.500 | 38,708 | 0.500 | 39,172 | 39,172 | 39,172 |
| 122 Subs-Classified Salaries | 2,810 | | | | | | | |
| 132 Nonlicensed Salaries O/T | | 33 | | | | | | |
| 139 Cell Phone Stipend | 80 | 720 | | 400 | | | | |
| 1XX Salaries Total: | 240,755 | 287,580 | 6.750 | 304,595 | 6.750 | 317,136 | 317,136 | 317,136 |
| 211 Pers Employer Contribution | 36,482 | 35,941 | | 57,189 | | 79,284 | 79,284 | 79,284 |
| 213 Pers Tier 3 Opsrp | 9,235 | 7,392 | | | | | | |
| 214 Pers Debt Service | 9,945 | 9,314 | | | | | | |
| 220 Social Security Administration | 17,877 | 21,697 | | 23,270 | | 24,261 | 24,261 | 24,261 |
| 231 Worker'S Compensation | 9,140 | 9,266 | | 13,468 | | 11,854 | 11,854 | 11,854 |
| 232 State Unemployment Insurance | 459 | 778 | | 1,217 | | 2,061 | 2,061 | 2,061 |
| 241 Professional Dues | | | | 600 | | 600 | 600 | 600 |
| 243 Tax Sheltered Annuities | 1,937 | 3,784 | | 3,050 | | 2,935 | 2,935 | 2,935 |
| 244 Insurance Benefits | 56,256 | 74,901 | | 92,750 | | 93,540 | 93,540 | 93,540 |
| 245 Other Benefits | 450 | 2,250 | | 3,500 | | | | |
| 2XX Employee Benefits Total: | 141,781 | 165,322 | | 195,044 | | 214,535 | 214,535 | 214,535 |
| 321 Equip. Rep. (Not On Serv. Contract) | 37,918 | 54,154 | | 44,000 | | 32,000 | 32,000 | 32,000 |
| 322 Repairs & Maint. Svcs. (On Contract) | 16,547 | 16,483 | | 22,088 | | 31,600 | 31,600 | 31,600 |
| 342 Travel & Exp. Out Of District | 95 | | | 500 | | 500 | 500 | 500 |
| 389 Other Non-Instruc. Prof. &Tech. Serv | | 462 | | 500 | | 500 | 500 | 500 |
| 3XX Purchased Services Total: | 54,560 | 71,098 | | 67,088 | | 64,600 | 64,600 | 64,600 |
| 410 Supplies | 2,771 | 1,281 | | 3,000 | | 2,000 | 2,000 | 2,000 |
| 432 Reference Books | | | | 500 | | 500 | 500 | 500 |
| 460 Non-Consumable Supplies | 42,058 | 50,387 | | 4,000 | | 4,000 | 4,000 | 4,000 |
| 470 Computer Software | 300 | 400 | | | | 500 | 500 | 500 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 4XX Supplies & Materials Total : | 45,129 | 52,068 | | 7,500 | | 7,000 | 7,000 | 7,000 |
| 655 Judg. & Settlem. Against The Distric | | 21,470 | | | | | | |
| 6XX Other Objects Total : | | 21,470 | | | | | | |
| 861 Vehicle Supplies | 170,307 | 174,040 | | 168,684 | | 170,000 | 170,000 | 170,000 |
| 863 Tires | 34,707 | 29,054 | | 40,000 | | 31,000 | 31,000 | 31,000 |
| 864 Fuel | 322,927 | 322,609 | | 331,700 | | 331,700 | 331,700 | 331,700 |
| 865 Oil | 16,516 | 19,040 | | 16,000 | | 19,000 | 19,000 | 19,000 |
| 8XX Maintenance Supplies Total : | 544,456 | 544,743 | | 556,384 | | 551,700 | 551,700 | 551,700 |
| 2554 Vehicle Purch. Serv. & Maint. Se Total : | 1,026,680 | 1,142,282 | 6.750 | 1,130,611 | 6.750 | 1,154,971 | 1,154,971 | 1,154,971 |
| 2555 Student Transportation Dist. E | | | | | | | | |
| 112 Classified Salaries | 154,340 | 220,095 | | 83,617 | | 85,162 | 85,162 | 85,162 |
| 1XX Salaries Total : | 154,340 | 220,095 | | 83,617 | | 85,162 | 85,162 | 85,162 |
| 211 Pers Employer Contribution | | | | 15,720 | | 21,291 | 21,291 | 21,291 |
| 220 Social Security Administration | | | | 6,397 | | 12,348 | 12,348 | 12,348 |
| 231 Worker'S Compensation | | | | 4,181 | | | | |
| 232 State Unemployment Insurance | | | | 334 | | | | |
| 2XX Employee Benefits Total : | | | | 26,632 | | 33,639 | 33,639 | 33,639 |
| 324 Rentals | 839 | | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 110,145 | 58,332 | | 20,000 | | 20,324 | 20,324 | 20,324 |
| 3XX Purchased Services Total : | 110,985 | 58,332 | | 20,000 | | 20,324 | 20,324 | 20,324 |
| 864 Fuel | | 289 | | | | | | |
| 868 Other Than Home To School | 45,093 | 46,040 | | 90,360 | | 77,300 | 77,300 | 77,300 |
| 8XX Maintenance Supplies Total : | 45,093 | 46,329 | | 90,360 | | 77,300 | 77,300 | 77,300 |
| 2555 Student Transportation Dist. E Total : | 310,419 | 324,755 | | 220,609 | | 216,425 | 216,425 | 216,425 |
| 2556 Student Transportation - Refund | | | | | | | | |
| 112 Classified Salaries | 83,308 | 88,564 | | | | | | |
| 1XX Salaries Total : | 83,308 | 88,564 | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 64,326 | 57,823 | | 175,000 | | 140,000 | 140,000 | 140,000 |
| 3XX Purchased Services Total : | 64,326 | 57,823 | | 175,000 | | 140,000 | 140,000 | 140,000 |
| 868 Other Than Home To School | 17,898 | 19,987 | | | | | | |
| 8XX Maintenance Supplies Total : | 17,898 | 19,987 | | | | | | |
| 2556 Student Transportation - Refund Total : | 165,532 | 166,374 | | 175,000 | | 140,000 | 140,000 | 140,000 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 2559 Other Pupil Transportation Ser | | | | | | | | |
| 331 Pupil Transp. To And From School | 61,216 | 65,563 | | 28,826 | | 18,983 | 18,983 | 18,983 |
| 3XX Purchased Services Total: | 61,216 | 65,563 | | 28,826 | | 18,983 | 18,983 | 18,983 |
| 2559 Other Pupil Transportation Ser Total: | 61,216 | 65,563 | | 28,826 | | 18,983 | 18,983 | 18,983 |
| 2575 Purchasing And Warehouse Servi | | | | | | | | |
| 112 Classified Salaries | 228,653 | 219,597 | 5.210 | 215,560 | 4.110 | 182,166 | 182,166 | 182,166 |
| 114 Classified Supervisors | 30,220 | 30,220 | 0.500 | 30,643 | 0.500 | 31,010 | 31,010 | 31,010 |
| 124 Temps-Classified Salaries | 4,021 | 794 | | | | 4,674 | 4,674 | 4,674 |
| 132 Nonlicensed Salaries O/T | 811 | 126 | | 500 | | | | |
| 139 Cell Phone Stipend | 240 | 240 | | | | | | |
| 1XX Salaries Total: | 263,946 | 250,977 | 5.710 | 246,703 | 4.610 | 217,850 | 217,850 | 217,850 |
| 211 Pers Employer Contribution | 37,132 | 29,591 | | 46,381 | | 53,294 | 53,294 | 53,294 |
| 213 Pers Tier 3 Opsrp | 13,544 | 8,965 | | | | | | |
| 214 Pers Debt Service | 10,773 | 8,124 | | | | | | |
| 220 Social Security Administration | 19,291 | 18,233 | | 18,873 | | 16,666 | 16,666 | 16,666 |
| 231 Worker'S Compensation | 7,441 | 6,765 | | 6,456 | | 4,949 | 4,949 | 4,949 |
| 232 State Unemployment Insurance | 501 | 679 | | 987 | | 1,416 | 1,416 | 1,416 |
| 241 Professional Dues | | | | 1,800 | | 1,800 | 1,800 | 1,800 |
| 243 Tax Sheltered Annuities | 7,542 | 7,352 | | 6,542 | | 6,340 | 6,340 | 6,340 |
| 244 Insurance Benefits | 62,498 | 65,438 | | 77,016 | | 63,224 | 63,224 | 63,224 |
| 2XX Employee Benefits Total: | 158,721 | 145,146 | | 158,055 | | 147,688 | 147,688 | 147,688 |
| 321 Equip. Rep. (Not On Serv. Contract) | 1,045 | 1,032 | | 4,000 | | 1,500 | 1,500 | 1,500 |
| 341 Travel - Local In-District | 25 | | | | | | | |
| 346 In-District Expense | | | | 300 | | 300 | 300 | 300 |
| 351 Telephone | 120 | 150 | | 250 | | 250 | 250 | 250 |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 495 | 416 | | 2,300 | | 1,100 | 1,100 | 1,100 |
| 3XX Purchased Services Total: | 1,685 | 1,598 | | 6,850 | | 3,150 | 3,150 | 3,150 |
| 410 Supplies | 3,701 | 826 | | 2,000 | | 1,000 | 1,000 | 1,000 |
| 457 Inventory Adjustment | -3,181 | | | | | | | |
| 460 Non-Consumable Supplies | | | | 1,000 | | 500 | 500 | 500 |
| 4XX Supplies & Materials Total: | 520 | 826 | | 3,000 | | 1,500 | 1,500 | 1,500 |
| 640 Dues And Fees | 4,250 | 4,200 | | 4,200 | | 4,200 | 4,200 | 4,200 |
| 670 Taxes And Licenses | 567 | 576 | | | | | | |
| 6XX Other Objects Total: | 4,817 | 4,776 | | 4,200 | | 4,200 | 4,200 | 4,200 |
| 864 Fuel | 8,951 | 7,247 | | 9,636 | | 7,552 | 7,552 | 7,552 |
| 8XX Maintenance Supplies Total: | 8,951 | 7,247 | | 9,636 | | 7,552 | 7,552 | 7,552 |
| 2575 Purchasing And Warehouse Servi Total: | 438,639 | 410,569 | 5.710 | 428,444 | 4.610 | 381,940 | 381,940 | 381,940 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 2576 Mail Distribution Services | | | | | | | | |
| 353 Postage | 6,927 | 8,238 | | 1,500 | | 2,500 | 2,500 | 2,500 |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 15,821 | 14,521 | | 25,883 | | 20,000 | 20,000 | 20,000 |
| 3XX Purchased Services Total: | 22,748 | 22,759 | | 27,383 | | 22,500 | 22,500 | 22,500 |
| 2576 Mail Distribution Services Total: | 22,748 | 22,759 | | 27,383 | | 22,500 | 22,500 | 22,500 |
| 2630 Public Information Services | | | | | | | | |
| 112 Classified Salaries | 100,620 | 105,481 | 2.000 | 105,610 | 1.500 | 83,154 | 83,154 | 83,154 |
| 113 Administrators | 107,846 | 107,846 | 1.000 | 109,355 | 1.000 | 110,666 | 110,666 | 110,666 |
| 122 Sub-Classified Salaries | | 25 | | | | | | |
| 124 Temps-Classified Salaries | 17,558 | 1,014 | | 927 | | 7,620 | 7,620 | 7,620 |
| 132 Nonlicensed Salaries O/T | 101 | 249 | | | | | | |
| 139 Cell Phone Stipend | 1,063 | 1,116 | | 1,116 | | 1,116 | 1,116 | 1,116 |
| 1XX Salaries Total: | 227,189 | 215,731 | 3.000 | 217,008 | 2.500 | 202,556 | 202,556 | 202,556 |
| 211 Pers Employer Contribution | 39,336 | 32,995 | | 40,414 | | 48,455 | 48,455 | 48,455 |
| 213 Pers Tier 3 Opsrp | 276 | 20 | | | | | | |
| 214 Pers Debt Service | 9,682 | 7,226 | | | | | | |
| 220 Social Security Administration | 16,311 | 15,843 | | 16,445 | | 15,410 | 15,410 | 15,410 |
| 231 Worker's Compensation | 979 | 967 | | 1,075 | | 1,209 | 1,209 | 1,209 |
| 232 State Unemployment Insurance | 441 | 582 | | 860 | | 1,309 | 1,309 | 1,309 |
| 241 Professional Dues | 675 | 1,244 | | 2,900 | | 2,900 | 2,900 | 2,900 |
| 243 Tax Sheltered Annuities | 10,979 | 11,315 | | 8,500 | | 8,640 | 8,640 | 8,640 |
| 244 Insurance Benefits | 29,975 | 35,366 | | 38,840 | | 33,610 | 33,610 | 33,610 |
| 2XX Employee Benefits Total: | 108,654 | 105,558 | | 109,034 | | 111,533 | 111,533 | 111,533 |
| 324 Rentals | 400 | | | | | | | |
| 341 Travel - Local In-District | 762 | 689 | | 550 | | 550 | 550 | 550 |
| 342 Travel & Exp. Out Of District | 9,188 | 5,648 | | 5,000 | | 5,000 | 5,000 | 5,000 |
| 346 In-District Expense | 3,349 | 2,307 | | 3,900 | | 2,500 | 2,500 | 2,500 |
| 353 Postage | 13,166 | 15,028 | | 14,016 | | 9,000 | 9,000 | 9,000 |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 162,652 | 142,253 | | 148,612 | | 120,124 | 120,124 | 120,124 |
| 3XX Purchased Services Total: | 189,516 | 165,926 | | 172,078 | | 137,174 | 137,174 | 137,174 |
| 410 Supplies | 10,485 | 10,634 | | 9,600 | | 8,600 | 8,600 | 8,600 |
| 432 Reference Books | 238 | 223 | | 250 | | 250 | 250 | 250 |
| 440 Periodicals | 379 | 200 | | 150 | | 150 | 150 | 150 |
| 470 Computer Software | 1,086 | 1,124 | | 1,300 | | 800 | 800 | 800 |
| 480 Computer Hardware | 150 | 236 | | | | | | |
| 4XX Supplies & Materials Total: | 12,339 | 12,418 | | 11,300 | | 9,800 | 9,800 | 9,800 |
| 640 Dues And Fees | 890 | 945 | | 1,300 | | 1,000 | 1,000 | 1,000 |
| 6XX Other Objects Total: | 890 | 945 | | 1,300 | | 1,000 | 1,000 | 1,000 |
| 2630 Public Information Services Total: | 538,588 | 500,578 | 3.000 | 510,720 | 2.500 | 462,063 | 462,063 | 462,063 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 2641 Hr Service Area Direction | | | | | | | | |
| 112 Classified Salaries | 294,482 | 345,649 | 7.000 | 373,663 | 5.720 | 285,896 | 285,896 | 285,896 |
| 113 Administrators | 289,385 | 308,076 | 3.000 | 264,451 | 3.000 | 288,755 | 288,755 | 288,755 |
| 114 Classified Supervisors | 65,133 | 68,390 | 1.000 | 69,347 | 1.000 | 70,181 | 70,181 | 70,181 |
| 122 Sub-Classified Salaries | 333 | 721 | | | | | | |
| 123 Temps-Licensed Salaries | 2,084 | | | | | | | |
| 124 Temps-Classified Salaries | 21,829 | 14,756 | | 8,528 | | 8,128 | 8,128 | 8,128 |
| 131 Licensed Salaries-Add'L | 6,419 | 7,451 | | 15,000 | | 15,240 | 15,240 | 15,240 |
| 132 Nonlicensed Salaries O/T | 5,697 | 2,072 | | 1,000 | | 1,016 | 1,016 | 1,016 |
| 139 Cell Phone Stipend | 2,188 | 2,388 | | 62,400 | | 62,400 | 62,400 | 62,400 |
| 1XX Salaries Total: | 687,549 | 749,503 | 11.000 | 794,389 | 9.720 | 731,617 | 731,617 | 731,617 |
| 211 Pers Employer Contribution | 96,768 | 75,295 | | 136,012 | | 165,272 | 165,272 | 165,272 |
| 213 Pers Tier 3 Opsrp | 29,186 | 37,429 | | | | | | |
| 214 Pers Debt Service | 21,515 | 24,142 | | | | | | |
| 220 Social Security Administration | 51,785 | 54,660 | | 54,996 | | 55,786 | 55,786 | 55,786 |
| 231 Worker'S Compensation | 3,130 | 3,408 | | 3,812 | | 4,015 | 4,015 | 4,015 |
| 232 State Unemployment Insurance | 1,317 | 2,015 | | 3,049 | | 4,350 | 4,350 | 4,350 |
| 241 Professional Dues | 40 | 963 | | 7,500 | | 6,960 | 6,960 | 6,960 |
| 243 Tax Sheltered Annuities | 24,210 | 25,042 | | 21,900 | | 20,654 | 20,654 | 20,654 |
| 244 Insurance Benefits | 122,475 | 226,584 | | 150,340 | | 146,415 | 146,415 | 146,415 |
| 245 Other Benefits | 14,994 | 11,315 | | 74,467 | | 15,000 | 15,000 | 15,000 |
| 248 Cosa Dues | 5,775 | 7,425 | | | | | | |
| 2XX Employee Benefits Total: | 371,195 | 468,278 | | 452,076 | | 418,452 | 418,452 | 418,452 |
| 319 Other Instruc.Prof. & Tech. Service | | | | 22,234 | | | | |
| 321 Equip. Rep.(Not On Serv. Contract) | | | | 250 | | 250 | 250 | 250 |
| 322 Repairs & Maint.Svcs.(On Contract) | 1,564 | 1,711 | | 1,200 | | 900 | 900 | 900 |
| 341 Travel - Local In-District | 19 | 848 | | 1,100 | | 600 | 600 | 600 |
| 342 Travel & Exp. Out Of District | 18,694 | 7,017 | | 3,720 | | 1,900 | 1,900 | 1,900 |
| 346 In-District Expense | 5,842 | 6,465 | | 1,704 | | 1,704 | 1,704 | 1,704 |
| 347 Recruitment Expenses | 77 | | | 400 | | 400 | 400 | 400 |
| 353 Postage | 2,522 | 1,749 | | 1,150 | | 1,150 | 1,150 | 1,150 |
| 354 Advertising | 736 | 32 | | 100 | | 100 | 100 | 100 |
| 384 Negotiation Services | | 8,783 | | 1,050 | | 1,050 | 1,050 | 1,050 |
| 389 Other Non-Instruc.Prof.&Tech. Serv | 107,266 | 39,462 | | 12,340 | | 8,089 | 58,089 | 58,089 |
| 3XX Purchased Services Total: | 136,720 | 66,068 | | 45,248 | | 16,143 | 66,143 | 66,143 |
| 410 Supplies | 13,334 | 19,514 | | 10,400 | | 8,987 | 8,987 | 8,987 |
| 432 Reference Books | 280 | 962 | | 1,200 | | 1,200 | 1,200 | 1,200 |
| 440 Periodicals | 376 | 38 | | 100 | | 100 | 100 | 100 |
| 470 Computer Software | 440 | 334 | | 1,000 | | 706 | 706 | 706 |
| 480 Computer Hardware | 2,405 | | | 1,500 | | 1,500 | 1,500 | 1,500 |
| 4XX Supplies & Materials Total: | 16,836 | 20,847 | | 14,200 | | 12,493 | 12,493 | 12,493 |
| 640 Dues And Fees | 624 | 550 | | 450 | | 450 | 450 | 450 |
| 6XX Other Objects Total: | 624 | 550 | | 450 | | 450 | 450 | 450 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 2641 Hr Service Area Direction Total : | 1,212,922 | 1,305,246 | 11.000 | 1,306,363 | 9.720 | 1,179,155 | 1,229,155 | 1,229,155 |
| 2649 Other Staff Services | | | | | | | | |
| 245 Other Benefits | -1,855 | | | | | | | |
| 2XX Employee Benefits Total : | -1,855 | | | | | | | |
| 2649 Other Staff Services Total : | -1,855 | | | | | | | |
| 2660 Computing & Info Services | | | | | | | | |
| 112 Classified Salaries | 1,035,594 | 995,274 | 18.420 | 969,581 | 16.480 | 946,733 | 946,733 | 946,733 |
| 113 Administrators | 107,846 | 107,846 | 1.000 | 109,355 | 1.000 | 110,666 | 110,666 | 110,666 |
| 114 Classified Supervisors | 184,477 | 184,477 | 3.000 | 250,448 | 2.000 | 189,303 | 189,303 | 189,303 |
| 121 Subs-Licensed Salaries | 1,479 | | | | | | | |
| 124 Temps-Classified Salaries | 10,200 | 2,340 | | | | | | |
| 132 Nonlicensed Salaries O/T | 0 | 4,225 | | | | | | |
| 139 Cell Phone Stipend | 4,677 | 4,720 | | | | | | |
| 1XX Salaries Total : | 1,344,273 | 1,298,883 | 22.420 | 1,329,384 | 19.480 | 1,246,701 | 1,246,701 | 1,246,701 |
| 211 Pers Employer Contribution | 187,553 | 131,202 | | 249,925 | | 311,675 | 311,675 | 311,675 |
| 213 Pers Tier 3 Opsrp | 78,732 | 23,567 | | | | | | |
| 214 Pers Debt Service | 56,410 | 36,690 | | | | | | |
| 220 Social Security Administration | 100,088 | 74,425 | | 100,934 | | 95,373 | 95,373 | 95,373 |
| 231 Worker' S Compensation | 9,138 | 9,009 | | 7,072 | | 11,177 | 11,177 | 11,177 |
| 232 State Unemployment Insurance | 2,631 | 2,367 | | 5,657 | | 8,104 | 8,104 | 8,104 |
| 241 Professional Dues | 894 | 2,415 | | 14,700 | | 12,300 | 12,300 | 12,300 |
| 243 Tax Sheltered Annuities | 46,267 | 45,060 | | 44,784 | | 37,526 | 37,526 | 37,526 |
| 244 Insurance Benefits | 228,887 | 158,632 | | 295,553 | | 265,642 | 265,642 | 265,642 |
| 2XX Employee Benefits Total : | 710,600 | 483,366 | | 718,625 | | 741,797 | 741,797 | 741,797 |
| 316 Data Processing Serv. (Instr. Only) | 3,442 | 4,010 | | 4,200 | | 4,200 | 4,200 | 4,200 |
| 321 Equip. Rep. (Not On Serv. Contract) | 1,282 | 399 | | | | | | |
| 322 Repairs & Maint. Svcs. (On Contract) | 560,440 | 574,100 | | 720,307 | | 650,307 | 650,307 | 650,307 |
| 324 Rentals | 1,793 | 1,716 | | 2,000 | | 2,000 | 2,000 | 2,000 |
| 341 Travel - Local In-District | 118 | 408 | | 350 | | 350 | 350 | 350 |
| 342 Travel & Exp. Out Of District | 7,385 | 7,111 | | 10,000 | | 8,000 | 8,000 | 8,000 |
| 346 In-District Expense | 830 | 1,091 | | 2,100 | | 2,100 | 2,100 | 2,100 |
| 351 Telephone | 303,947 | 314,385 | | 315,700 | | 284,700 | 284,700 | 284,700 |
| 353 Postage | 198 | 50 | | 200 | | 200 | 200 | 200 |
| 386 Data Processing Ser. (Non-Instruct. | 120,206 | 119,070 | | 110,000 | | 114,883 | 114,883 | 114,883 |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 205,088 | 204,570 | | 164,790 | | 126,578 | 126,578 | 126,578 |
| 3XX Purchased Services Total : | 1,204,731 | 1,226,910 | | 1,329,647 | | 1,193,318 | 1,193,318 | 1,193,318 |
| 410 Supplies | 23,195 | 43,933 | | 36,300 | | 36,300 | 36,300 | 36,300 |
| 432 Reference Books | 271 | 353 | | 300 | | 300 | 300 | 300 |
| 440 Periodicals | | 81 | | 100 | | 100 | 100 | 100 |
| 460 Non-Consumable Supplies | 14,737 | 12,649 | | 13,000 | | 13,000 | 13,000 | 13,000 |
| 470 Computer Software | 77,231 | 12,605 | | 43,500 | | 43,500 | 43,500 | 43,500 |
| 480 Computer Hardware | 45,406 | 11,161 | | 21,000 | | 15,000 | 15,000 | 15,000 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 4XX Supplies & Materials Total : | 160,839 | 80,782 | | 114,200 | | 108,200 | 108,200 | 108,200 |
| 550 Technology | | 20,162 | | | | | | |
| 5XX Capital Outlay Total : | | 20,162 | | | | | | |
| 640 Dues And Fees | 785 | 520 | | 800 | | 800 | 800 | 800 |
| 6XX Other Objects Total : | 785 | 520 | | 800 | | 800 | 800 | 800 |
| 2660 Computing & Info Services Total : | 3,421,227 | 3,110,622 | 22.420 | 3,492,656 | 19.480 | 3,290,816 | 3,290,816 | 3,290,816 |
| 2665 Site-Based Technology | | | | | | | | |
| 112 Classified Salaries | 314,078 | 628,527 | 8.999 | 293,604 | 17.168 | 622,359 | 622,359 | 622,359 |
| 114 Classified Supervisors | | | | | 1.000 | 62,623 | 62,623 | 62,623 |
| 131 Licensed Salaries-Add'L | 236 | | | | | | | |
| 132 Nonlicensed Salaries O/T | 2,133 | 1,404 | | | | | | |
| 139 Cell Phone Stipend | | 80 | | | | | | |
| 1XX Salaries Total : | 316,447 | 630,011 | 8.999 | 293,604 | 18.168 | 684,982 | 684,982 | 684,982 |
| 211 Pers Employer Contribution | 17,502 | 69,916 | | 55,197 | | 171,246 | 171,246 | 171,246 |
| 213 Pers Tier 3 Opsrp | 38,217 | 64,111 | | | | | | |
| 214 Pers Debt Service | 11,116 | 22,326 | | | | | | |
| 220 Social Security Administration | 23,453 | 72,757 | | 22,462 | | 52,401 | 52,401 | 52,401 |
| 231 Worker'S Compensation | 1,609 | 3,200 | | 1,468 | | 1,103 | 1,103 | 1,103 |
| 232 State Unemployment Insurance | 654 | 3,352 | | 1,173 | | 4,452 | 4,452 | 4,452 |
| 241 Professional Dues | | | | | | 1,200 | 1,200 | 1,200 |
| 243 Tax Sheltered Annuities | 1,511 | 3,865 | | 1,800 | | 6,710 | 6,710 | 6,710 |
| 244 Insurance Benefits | 100,309 | 308,768 | | 124,546 | | 251,965 | 251,965 | 251,965 |
| 2XX Employee Benefits Total : | 194,370 | 548,294 | | 206,646 | | 489,077 | 489,077 | 489,077 |
| 346 In-District Expense | | | | | | 34,000 | 34,000 | 34,000 |
| 3XX Purchased Services Total : | | | | | | 34,000 | 34,000 | 34,000 |
| 2665 Site-Based Technology Total : | 510,818 | 1,178,305 | 8.999 | 500,250 | 18.168 | 1,208,059 | 1,208,059 | 1,208,059 |
| 2669 Other Technology Services | | | | | | | | |
| 351 Telephone | 8,632 | 12,472 | | 3,775 | | 7,400 | 7,400 | 7,400 |
| 389 Other Non-Instruc.Prof.&Tech. Serv | 5,358 | 6,445 | | 200 | | 1,000 | 1,000 | 1,000 |
| 3XX Purchased Services Total : | 13,989 | 18,917 | | 3,975 | | 8,400 | 8,400 | 8,400 |
| 410 Supplies | 151 | 1,148 | | | | | | |
| 460 Non-Consumable Supplies | 1,080 | 365 | | | | | | |
| 4XX Supplies & Materials Total : | 1,231 | 1,513 | | | | | | |
| 2669 Other Technology Services Total : | 15,220 | 20,430 | | 3,975 | | 8,400 | 8,400 | 8,400 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | |
|---------------------------------|---------------------|-------------|-------------|------------|---------|--------------------|------------|------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | Proposed | Approved | Adopted |
| 2700 District Retirement | | | | | | | | |
| 249 District Retirement Fund | 2,892,639 | 2,500,000 | | 2,500,000 | | 2,500,000 | 2,500,000 | 2,500,000 |
| 2XX Employee Benefits Total: | 2,892,639 | 2,500,000 | | 2,500,000 | | 2,500,000 | 2,500,000 | 2,500,000 |
| 2700 District Retirement Total: | 2,892,639 | 2,500,000 | | 2,500,000 | | 2,500,000 | 2,500,000 | 2,500,000 |
| 2XXX Support Services Total: | 57,756,462 | 54,775,017 | 556.565 | 55,873,752 | 504.202 | 53,961,089 | 53,131,089 | 53,131,089 |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 3100 Food Services | | | | | | | | |
| 410 Supplies | | 122 | | | | | | |
| 4XX Supplies & Materials Total: | | 122 | | | | | | |
| 3100 Food Services Total: | | 122 | | | | | | |
| 3320 Community Recreation Services | | | | | | | | |
| 112 Classified Salaries | 64,360 | 65,427 | 2.000 | 68,348 | 1.500 | 54,044 | 54,044 | 54,044 |
| 1XX Salaries Total: | 64,360 | 65,427 | 2.000 | 68,348 | 1.500 | 54,044 | 54,044 | 54,044 |
| 211 Pers Employer Contribution | 8,398 | 7,128 | | 12,849 | | 13,511 | 13,511 | 13,511 |
| 213 Pers Tier 3 Opsrp | 4,032 | 2,659 | | | | | | |
| 214 Pers Debt Service | 2,689 | 1,840 | | | | | | |
| 220 Social Security Administration | 4,574 | 4,634 | | 5,229 | | 4,134 | 4,134 | 4,134 |
| 231 Worker' S Compensation | 1,359 | 1,340 | | 342 | | 944 | 944 | 944 |
| 232 State Unemployment Insurance | 120 | 182 | | 273 | | 351 | 351 | 351 |
| 243 Tax Sheltered Annuities | | | | 400 | | 270 | 270 | 270 |
| 244 Insurance Benefits | 18,880 | 21,740 | | 27,680 | | 20,850 | 20,850 | 20,850 |
| 2XX Employee Benefits Total: | 40,052 | 39,523 | | 46,773 | | 40,060 | 40,060 | 40,060 |
| 389 Other Non-Instruc.Prof.&Tech. Serv | 7,389 | 7,743 | | | | | | |
| 3XX Purchased Services Total: | 7,389 | 7,743 | | | | | | |
| 3320 Community Recreation Services Total: | 111,801 | 112,693 | 2.000 | 115,121 | 1.500 | 94,104 | 94,104 | 94,104 |
| 3510 Custody And Care Of Children S | | | | | | | | |
| 111 Licensed Salaries | | | | | | | | |
| 112 Classified Salaries | 49,297 | 82,583 | | | | | | |
| 122 Subs-Classified Salaries | 18,124 | 2,531 | | 92,700 | | 90,000 | 90,000 | 90,000 |
| 124 Temps-Classified Salaries | 22,551 | 30,046 | | | | | | |
| 131 Licensed Salaries-Add'L | 3,018 | | | | | | | |
| 1XX Salaries Total: | 92,991 | 115,160 | | 92,700 | | 90,000 | 90,000 | 90,000 |
| 211 Pers Employer Contribution | 4,200 | 6,247 | | | | | | |
| 213 Pers Tier 3 Opsrp | 8,820 | 5,330 | | | | | | |
| 214 Pers Debt Service | 2,488 | 2,266 | | | | | | |
| 220 Social Security Administration | 5,449 | 6,172 | | 7,092 | | 6,885 | 6,885 | 6,885 |
| 231 Worker' S Compensation | 486 | 598 | | 464 | | 540 | 540 | 540 |
| 232 State Unemployment Insurance | 142 | 247 | | 371 | | 585 | 585 | 585 |
| 243 Tax Sheltered Annuities | 312 | 283 | | | | | | |
| 244 Insurance Benefits | 18,880 | 36,217 | | | | | | |
| 2XX Employee Benefits Total: | 40,777 | 57,360 | | 7,927 | | 8,010 | 8,010 | 8,010 |
| 3510 Custody And Care Of Children S Total: | 133,769 | 172,521 | | 100,627 | | 98,010 | 98,010 | 98,010 |
| 4150 Capital Building Improvement | | | | | | | | |

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | |
|--|---------------------|-------------|-------------|-------------|----------|--------------------|-------------|-------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | Proposed | Approved | Adopted |
| 522 Bldg. Improv. (Done Maint. Dept.) | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 5XX Capital Outlay Total: | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 4150 Capital Building Improvement Total: | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 5120 Short Term Debt | | | | | | | | |
| 620 Interest | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 6XX Other Objects Total: | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 5120 Short Term Debt Total: | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 5200 Transfers From Other Funds | | | | | | | | |
| 710 Fund Modifications | 2,811,453 | 1,631,079 | | 1,291,254 | | 919,800 | 919,800 | 919,800 |
| 7XX Transfers Total: | 2,811,453 | 1,631,079 | | 1,291,254 | | 919,800 | 919,800 | 919,800 |
| 5200 Transfers From Other Funds Total: | 2,811,453 | 1,631,079 | | 1,291,254 | | 919,800 | 919,800 | 919,800 |
| 6110 Contingency Fund | | | | | | | | |
| 810 Planned Reserve | | | | 2,513,000 | | 2,682,000 | 2,689,000 | 3,489,000 |
| 810 Planned Reserve Total: | | | | 2,513,000 | | 2,682,000 | 2,689,000 | 3,489,000 |
| 6110 Contingency Fund Total: | | | | 2,513,000 | | 2,682,000 | 2,689,000 | 3,489,000 |
| 6111 Contingency-Ess | | | | | | | | |
| 810 Planned Reserve | | | | 900,000 | | 900,000 | 900,000 | 900,000 |
| 810 Planned Reserve Total: | | | | 900,000 | | 900,000 | 900,000 | 900,000 |
| 6111 Contingency-Ess Total: | | | | 900,000 | | 900,000 | 900,000 | 900,000 |
| 7000 Reserves And Fund Balances | | | | | | | | |
| 820 Unappropriated Ending Fund Balance | 13,990,673 | 12,125,084 | | 3,912,500 | | 3,258,415 | 3,318,111 | 3,318,111 |
| 820 Unapp. Ending Fund Bal. Total: | 13,990,673 | 12,125,084 | | 3,912,500 | | 3,258,415 | 3,318,111 | 3,318,111 |
| 7000 Reserves And Fund Balances Total: | 13,990,673 | 12,125,084 | | 3,912,500 | | 3,258,415 | 3,318,111 | 3,318,111 |
| Total Requirements: | 166,017,105 | 156,156,961 | 1484.880 | 149,301,760 | 1348.060 | 141,900,000 | 142,262,000 | 142,262,000 |

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Resources

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|------------------------------------|---------------------|-------------------|-------------|-------------------|--------------------|------------------|------------------|------------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 21510 Interest On Investments | 29,826 | | | | | | | |
| 21990 Miscellaneous Local Revenue | | 22,764 | | | | | | |
| 21999 Miscellaneous | 25,872 | 21,942 | | 10,000 | | 20,000 | 20,000 | 20,000 |
| 23222 Bus Depreciation Replacement | 505,129 | 422,307 | | 468,000 | | 406,000 | 406,000 | 406,000 |
| 25200 Transfers From Other Funds | 2,081,922 | 1,099,576 | | 481,171 | | | | |
| 25400 Net Working Capital | 9,177,751 | 9,594,163 | | 9,253,000 | | 6,367,000 | 6,367,000 | 6,367,000 |
| Total Resources: | 11,820,501 | 11,160,753 | | 10,212,171 | | 6,793,000 | 6,793,000 | 6,793,000 |

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|-----------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 1111 Regular Elementary School Prog | | | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | | 71 | | | | | | |
| 3XX Purchased Services Total : | | 71 | | | | | | |
| 410 Supplies | | 52 | | | | | | |
| 421 Textbooks | 133,273 | 106,626 | | 1,057,601 | | 300,000 | 300,000 | 300,000 |
| 431 Library Books | 220 | 1,451 | | 800 | | | | |
| 432 Reference Books | 1,863 | | | 350 | | | | |
| 460 Non-Consumable Supplies | 23,270 | 37,582 | | 13,098 | | | | |
| 470 Computer Software | 652 | 1,150 | | | | | | |
| 480 Computer Hardware | 125,991 | 222,759 | | 14,999 | | | | |
| 4XX Supplies & Materials Total : | 285,270 | 369,620 | | 1,086,848 | | 300,000 | 300,000 | 300,000 |
| 1111 Regular Elementary School Prog Total : | 285,270 | 369,691 | | 1,086,848 | | 300,000 | 300,000 | 300,000 |
| 1112 Intermediate 4-5 | | | | | | | | |
| 421 Textbooks | 21,675 | 153,028 | | 30,128 | | | | |
| 431 Library Books | | 297 | | 800 | | | | |
| 432 Reference Books | 1,535 | | | 350 | | | | |
| 460 Non-Consumable Supplies | 10,931 | 14,341 | | 9,992 | | | | |
| 470 Computer Software | | 3,090 | | | | | | |
| 480 Computer Hardware | 72,503 | 75,655 | | 18,740 | | | | |
| 4XX Supplies & Materials Total : | 106,644 | 246,411 | | 60,010 | | | | |
| 550 Technology | 0 | | | | | | | |
| 5XX Capital Outlay Total : | 0 | | | | | | | |
| 1112 Intermediate 4-5 Total : | 106,644 | 246,411 | | 60,010 | | | | |
| 1121 Regular Middle School Program | | | | | | | | |
| 421 Textbooks | 33,871 | 5,304 | | 518,786 | | 240,000 | 240,000 | 240,000 |
| 460 Non-Consumable Supplies | 36,215 | 20,528 | | 14,511 | | | | |
| 470 Computer Software | 11,746 | 4,361 | | 2,900 | | | | |
| 480 Computer Hardware | 116,211 | 155,277 | | 28,443 | | | | |
| 4XX Supplies & Materials Total : | 198,044 | 185,471 | | 564,640 | | 240,000 | 240,000 | 240,000 |
| 541 Initial & Addnl. Equip. Purchases | 0 | 0 | | 7,852 | | | | |
| 5XX Capital Outlay Total : | 0 | 0 | | 7,852 | | | | |
| 1121 Regular Middle School Program Total : | 198,044 | 185,471 | | 572,492 | | 240,000 | 240,000 | 240,000 |
| 1131 Regular High School Program | | | | | | | | |
| 410 Supplies | | 210 | | | | | | |
| 421 Textbooks | 121,721 | 48,824 | | 1,759,242 | | 360,000 | 360,000 | 360,000 |
| 440 Periodicals | | | | 180 | | | | |
| 460 Non-Consumable Supplies | 62,808 | 85,994 | | 39,151 | | | | |

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 470 Computer Software | 21,825 | 19,463 | | 9,639 | | | | |
| 480 Computer Hardware | 124,696 | 230,547 | | 55,317 | | | | |
| 4XX Supplies & Materials Total: | 331,051 | 385,038 | | 1,863,529 | | 360,000 | 360,000 | 360,000 |
| 541 Initial & Addnl. Equip. Purchases | | 5,760 | | 651,000 | | 741,000 | 741,000 | 741,000 |
| 5XX Capital Outlay Total: | | 5,760 | | 651,000 | | 741,000 | 741,000 | 741,000 |
| 1131 Regular High School Program Total: | 331,051 | 390,798 | | 2,514,529 | | 1,101,000 | 1,101,000 | 1,101,000 |
| 1132 Student Activities | | | | | | | | |
| 460 Non-Consumable Supplies | 1,207 | | | | | | | |
| 4XX Supplies & Materials Total: | 1,207 | | | | | | | |
| 1132 Student Activities Total: | 1,207 | | | | | | | |
| 1220 Restrictive Programs | | | | | | | | |
| 421 Textbooks | 878 | | | | | | | |
| 460 Non-Consumable Supplies | | 5,852 | | | | | | |
| 470 Computer Software | | 11,373 | | | | | | |
| 480 Computer Hardware | | 3,494 | | | | | | |
| 4XX Supplies & Materials Total: | 878 | 20,719 | | | | | | |
| 1220 Restrictive Programs Total: | 878 | 20,719 | | | | | | |
| 1250 Less Restrictive Students W Di | | | | | | | | |
| 460 Non-Consumable Supplies | 309 | | | | | | | |
| 4XX Supplies & Materials Total: | 309 | | | | | | | |
| 1250 Less Restrictive Students W Di Total: | 309 | | | | | | | |
| 1280 Alternative Education | | | | | | | | |
| 460 Non-Consumable Supplies | | 72 | | | | | | |
| 470 Computer Software | 0 | | | | | | | |
| 4XX Supplies & Materials Total: | 0 | 72 | | | | | | |
| 1280 Alternative Education Total: | 0 | 72 | | | | | | |
| 1291 English Language Learner | | | | | | | | |
| 421 Textbooks | 15,349 | 8,226 | | | | | | |
| 460 Non-Consumable Supplies | 980 | 539 | | | | | | |
| 470 Computer Software | 1,096 | 563 | | | | | | |
| 480 Computer Hardware | 13,289 | 14,999 | | | | | | |
| 4XX Supplies & Materials Total: | 30,713 | 24,326 | | | | | | |

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 1291 English Language Learner Total : | 30,713 | 24,326 | | | | | | |
| 1XXX Instruction Total : | 954,116 | 1,237,487 | | 4,233,879 | | 1,641,000 | 1,641,000 | 1,641,000 |
| 2122 Counseling Services | | | | | | | | |
| 421 Textbooks | | | | 450 | | | | |
| 432 Reference Books | | 141 | | | | | | |
| 470 Computer Software | | | | 900 | | | | |
| 480 Computer Hardware | 2,624 | 646 | | 600 | | | | |
| 4XX Supplies & Materials Total : | 2,624 | 788 | | 1,950 | | | | |
| 2122 Counseling Services Total : | 2,624 | 788 | | 1,950 | | | | |
| 2190 Director Of Ed Services | | | | | | | | |
| 460 Non-Consumable Supplies | 5,131 | 6,766 | | | | | | |
| 470 Computer Software | 6,304 | 2,603 | | | | | | |
| 480 Computer Hardware | 92,998 | 8,193 | | | | | | |
| 4XX Supplies & Materials Total : | 104,433 | 17,562 | | | | | | |
| 541 Initial & Addnl. Equip. Purchases | 8,306 | | | | | | | |
| 5XX Capital Outlay Total : | 8,306 | | | | | | | |
| 2190 Director Of Ed Services Total : | 112,739 | 17,562 | | | | | | |
| 2210 Improvement Of Instruction Ser | | | | | | | | |
| 460 Non-Consumable Supplies | 372 | | | | | | | |
| 480 Computer Hardware | 5,121 | | | | | | | |
| 4XX Supplies & Materials Total : | 5,493 | | | | | | | |
| 2210 Improvement Of Instruction Ser Total : | 5,493 | | | | | | | |
| 2211 Improvement Of Instruction Ser | | | | | | | | |
| 421 Textbooks | 5,424 | | | | | | | |
| 460 Non-Consumable Supplies | 6,181 | 8,073 | | | | | | |
| 470 Computer Software | 15,830 | 17,058 | | | | | | |
| 480 Computer Hardware | 47,215 | 8,248 | | | | | | |
| 4XX Supplies & Materials Total : | 74,650 | 33,378 | | | | | | |
| 2211 Improvement Of Instruction Ser Total : | 74,650 | 33,378 | | | | | | |
| 2214 Multicultural Ed | | | | | | | | |
| 460 Non-Consumable Supplies | | 601 | | | | | | |
| 480 Computer Hardware | | 319 | | | | | | |

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | |
|---|---------------------|-------------|-------------|-----------|-----|--------------------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | Proposed | Approved | Adopted |
| 4XX Supplies & Materials Total : | | 920 | | | | | | |
| 2214 Multicultural Ed Total : | | 920 | | | | | | |
| 2222 School Library/Media Center | | | | | | | | |
| 431 Library Books | 34,984 | 35,946 | | 256,905 | | 247,000 | 247,000 | 247,000 |
| 432 Reference Books | 20,304 | 18,467 | | 14,750 | | | | |
| 460 Non-Consumable Supplies | 3,515 | | | | | | | |
| 470 Computer Software | | 132 | | | | | | |
| 480 Computer Hardware | 8,360 | 970 | | | | | | |
| 4XX Supplies & Materials Total : | 67,295 | 55,383 | | 271,655 | | 247,000 | 247,000 | 247,000 |
| 2222 School Library/Media Center Total : | 67,295 | 55,383 | | 271,655 | | 247,000 | 247,000 | 247,000 |
| 2223 Multimedia Services | | | | | | | | |
| 460 Non-Consumable Supplies | 909 | 2,519 | | 1,300 | | | | |
| 470 Computer Software | 5,403 | 6,045 | | | | | | |
| 480 Computer Hardware | 7,931 | 882 | | | | | | |
| 4XX Supplies & Materials Total : | 14,243 | 9,445 | | 1,300 | | | | |
| 2223 Multimedia Services Total : | 14,243 | 9,445 | | 1,300 | | | | |
| 2321 Office Of The Superintendent S | | | | | | | | |
| 460 Non-Consumable Supplies | 2,731 | 2,289 | | | | | | |
| 470 Computer Software | | 438 | | | | | | |
| 480 Computer Hardware | 4,629 | | | | | | | |
| 4XX Supplies & Materials Total : | 7,798 | 3,035 | | | | | | |
| 541 Initial & Addnl. Equip. Purchases | | 0 | | | | | | |
| 5XX Capital Outlay Total : | | 0 | | | | | | |
| 2321 Office Of The Superintendent S Total : | 7,798 | 3,035 | | | | | | |
| 2411 Principals Services | | | | | | | | |
| 432 Reference Books | 378 | | | | | | | |
| 460 Non-Consumable Supplies | 47,947 | 54,560 | | 20,267 | | | | |
| 470 Computer Software | 7,481 | 11,517 | | | | | | |
| 480 Computer Hardware | 68,057 | 74,687 | | 20,120 | | | | |
| 4XX Supplies & Materials Total : | 123,863 | 140,764 | | 40,387 | | | | |
| 541 Initial & Addnl. Equip. Purchases | 9,319 | 11,686 | | | | | | |
| 542 Replacement Equipment Purchases | 26,533 | 23,931 | | 3,000,000 | | 803,000 | 803,000 | 803,000 |
| 5XX Capital Outlay Total : | 35,852 | 35,617 | | 3,000,000 | | 803,000 | 803,000 | 803,000 |

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | |
|---|---------------------|-------------|-------------|-----------|-----|--------------------|----------|----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | FTE | Proposed | Approved |
| 2411 Principals Services Total : | 159,715 | 176,381 | | 3,040,387 | | 803,000 | 803,000 | 803,000 |
| 2521 Financial & Support Services | | | | | | | | |
| 480 Computer Hardware | | 11,393 | | | | | | |
| 4XX Supplies & Materials Total : | | 11,393 | | | | | | |
| 2521 Financial & Support Services Total : | | 11,393 | | | | | | |
| 2541 Facilities Management | | | | | | | | |
| 460 Non-Consumable Supplies | 1,070 | | | | | | | |
| 4XX Supplies & Materials Total : | 1,070 | | | | | | | |
| 2541 Facilities Management Total : | 1,070 | | | | | | | |
| 2542 Building Div Services | | | | | | | | |
| 460 Non-Consumable Supplies | 3,655 | 5,817 | | | | | | |
| 4XX Supplies & Materials Total : | 3,655 | 5,817 | | | | | | |
| 541 Initial & Addnl. Equip. Purchases | 157,273 | | | | | | | |
| 542 Replacement Equipment Purchases | 62,900 | 42,878 | | | | | | |
| 5XX Capital Outlay Total : | 220,173 | 42,878 | | | | | | |
| 2542 Building Div Services Total : | 223,828 | 48,695 | | | | | | |
| 2543 Grounds Division Services | | | | | | | | |
| 460 Non-Consumable Supplies | 465 | 3,498 | | | | 803,000 | 803,000 | 803,000 |
| 480 Computer Hardware | | | | | | | | |
| 4XX Supplies & Materials Total : | 465 | 3,498 | | | | 803,000 | 803,000 | 803,000 |
| 531 Improvement Of Sites | | 2,335 | | | | | | |
| 541 Initial & Addnl. Equip. Purchases | 378 | 24,313 | | | | | | |
| 5XX Capital Outlay Total : | 378 | 26,647 | | | | | | |
| 2543 Grounds Division Services Total : | 843 | 30,145 | | | | 803,000 | 803,000 | 803,000 |
| 2544 Building Maint Improvements | | | | | | | | |
| 480 Computer Hardware | | 2,042 | | | | | | |
| 4XX Supplies & Materials Total : | | 2,042 | | | | | | |
| 522 Bldg. Improv. (Done Maint. Dept.) | 8,271 | 28,843 | | | | | | |
| 531 Improvement Of Sites | | 7,041 | | | | | | |
| 5XX Capital Outlay Total : | 8,271 | 35,885 | | | | | | |
| 2544 Building Maint Improvements Total : | 8,271 | 37,927 | | | | | | |

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|--------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 2548 Care Of Buildings Services | | | | | | | | |
| 460 Non-Consumable Supplies | 2,786 | 39,645 | | | | | | |
| 4XX Supplies & Materials Total: | 2,786 | 39,645 | | | | | | |
| 542 Replacement Equipment Purchases | 333 | | | | | | | |
| 5XX Capital Outlay Total: | 333 | | | | | | | |
| 2548 Care Of Buildings Services Total: | 3,119 | 39,645 | | | | | | |
| 2554 Vehicle Purch. Serv. & Maint. Se | | | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 200 | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 3XX Purchased Services Total: | 200 | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 460 Non-Consumable Supplies | | 0 | | | | | | |
| 480 Computer Hardware | | 25,340 | | | | | | |
| 4XX Supplies & Materials Total: | | 25,340 | | | | | | |
| 564 Buses And Capital Bus Improvements | 0 | | | | | | | |
| 5XX Capital Outlay Total: | 0 | | | | | | | |
| 620 Interest | 0 | | | | | | | |
| 6XX Other Objects Total: | 0 | | | | | | | |
| 2554 Vehicle Purch. Serv. & Maint. Se Total: | 200 | 25,340 | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 2575 Purchasing And Warehouse Servi | | | | | | | | |
| 480 Computer Hardware | | 878 | | | | | | |
| 4XX Supplies & Materials Total: | | 878 | | | | | | |
| 541 Initial & Addnl. Equip. Purchases | 60,500 | | | | | | | |
| 5XX Capital Outlay Total: | 60,500 | | | | | | | |
| 2575 Purchasing And Warehouse Servi Total: | 60,500 | 878 | | | | | | |
| 2630 Public Information Services | | | | | | | | |
| 460 Non-Consumable Supplies | 79 | 1,746 | | | | | | |
| 470 Computer Software | 25,150 | 17,460 | | | | | | |
| 480 Computer Hardware | 4,285 | 2,883 | | | | | | |
| 4XX Supplies & Materials Total: | 29,514 | 22,089 | | | | | | |
| 2630 Public Information Services Total: | 29,514 | 22,089 | | | | | | |
| 2660 Computing & Info Services | | | | | | | | |
| 460 Non-Consumable Supplies | 1,393 | 606 | | | | | | |

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | |
|--|---------------------|-------------|-------------|-----------|-----|--------------------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | FTE | Proposed | Approved |
| 470 Computer Software | 7,964 | 95,098 | | | | | | |
| 480 Computer Hardware | 110,051 | 122,828 | | | | 803,000 | 803,000 | 803,000 |
| 4XX Supplies & Materials Total: | 119,408 | 218,533 | | | | 803,000 | 803,000 | 803,000 |
| 542 Replacement Equipment Purchases | 0 | | | | | | | |
| 5XX Capital Outlay Total: | 0 | | | | | | | |
| 2660 Computing & Info Services Total: | 119,408 | 218,533 | | | | 803,000 | 803,000 | 803,000 |
| 2XXX Support Services Total: | 891,309 | 731,536 | | 3,316,292 | | 2,657,000 | 2,657,000 | 2,657,000 |
| 3100 Food Services | | | | | | | | |
| 480 Computer Hardware | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 4XX Supplies & Materials Total: | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 3100 Food Services Total: | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 5110 Long-Term Debt Service | | | | | | | | |
| 610 Principal | 296,158 | 415,688 | | 816,099 | | 837,000 | 837,000 | 837,000 |
| 622 Interest/Buses | 84,755 | 104,174 | | 112,731 | | 102,000 | 102,000 | 102,000 |
| 6XX Other Objects Total: | 380,913 | 519,861 | | 928,830 | | 939,000 | 939,000 | 939,000 |
| 5110 Long-Term Debt Service Total: | 380,913 | 519,861 | | 928,830 | | 939,000 | 939,000 | 939,000 |
| 5200 Transfers From Other Funds | | | | | | | | |
| 710 Fund Modifications | | | | 72,000 | | 1,000 | 1,000 | 1,000 |
| 7XX Transfers Total: | | | | 72,000 | | 1,000 | 1,000 | 1,000 |
| 5200 Transfers From Other Funds Total: | | | | 72,000 | | 1,000 | 1,000 | 1,000 |
| 6110 Contingency Fund | | | | | | | | |
| 810 Planned Reserve | | | | 1,660,170 | | 1,554,000 | 1,554,000 | 1,554,000 |
| 810 Planned Reserve Total: | | | | 1,660,170 | | 1,554,000 | 1,554,000 | 1,554,000 |
| 6110 Contingency Fund Total: | | | | 1,660,170 | | 1,554,000 | 1,554,000 | 1,554,000 |
| 7000 Reserves And Fund Balances | | | | | | | | |
| 820 Unappropriated Ending Fund Balance | 9,594,163 | 8,671,868 | | | | | | |
| 820 Unapp. Ending Fund Bal. Total: | 9,594,163 | 8,671,868 | | | | | | |
| 7000 Reserves And Fund Balances Total: | 9,594,163 | 8,671,868 | | | | | | |

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---------------------|---------------------|-------------|-------------|------------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| Total Requirements: | 11,820,501 | 11,160,753 | | 10,212,171 | | 6,793,000 | 6,793,000 | 6,793,000 |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Resources

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------------|-------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 21311 Tuition From Pupils Or Parents | 85,590 | 104,793 | | 107,250 | | 90,000 | 90,000 | 90,000 |
| 21519 Interest Other Investments | 3,915 | | | | | | | |
| 21911 Building Rental | 50,306 | 41,670 | | 46,000 | | 56,800 | 56,800 | 56,800 |
| 21920 Private Grants | 1,010,175 | 678,298 | | 679,297 | | 650,379 | 650,379 | 650,379 |
| 21990 Miscellaneous Local Revenue | 1,867,671 | 1,995,802 | | 2,591,099 | | 2,584,387 | 2,584,387 | 2,584,387 |
| 21992 Other Local Reimbursements | 7,347 | 7,158 | | 7,000 | | | | |
| 21995 Membership Pledges | 130,405 | 141,553 | | 140,882 | | 158,000 | 158,000 | 158,000 |
| 21998 Underwriting-Krvm | 337,108 | 190,864 | | 139,882 | | 167,000 | 167,000 | 167,000 |
| 21999 Miscellaneous | 56,815 | 39,062 | | 169,591 | | 380,000 | 380,000 | 380,000 |
| 22990 Miscellaneous Intermediate Sources | 0 | 0 | | | | | | |
| 23199 Other Unrestricted Grants-In-Aid | 3,500 | 0 | | | | | | |
| 23204 Drivers' Education | 33,360 | 69,687 | | 79,050 | | 90,000 | 90,000 | 90,000 |
| 23299 Other Restricted Grants-In-Aid | 1,478 | 0 | | | | | | |
| 23990 Other Revenue From State Sources | 1,596,548 | 1,295,133 | | 1,394,790 | | 1,590,884 | 1,590,884 | 1,590,884 |
| 24300 Restricted Revenue Direct From Federal Gov | 225,459 | 168,878 | | 151,278 | | | | |
| 24311 Indian Education | 225,019 | 266,797 | | 269,202 | | 290,000 | 290,000 | 290,000 |
| 24500 Restricted Revenue From Federal Gov-Thru State | 6,453,530 | 7,506,615 | | 8,271,274 | | 5,521,323 | 5,521,323 | 5,521,323 |
| 24501 Title I Revenue | 9,613 | | | 11,280 | | 3,382,009 | 3,382,009 | 3,382,009 |
| 24502 Title Vi Esea | 24,427 | 21,633 | | 49,530 | | 25,000 | 25,000 | 25,000 |
| 24506 Carl Perkins Vocational Education | 166,950 | 155,225 | | | | 158,669 | 158,669 | 158,669 |
| 24508 P. L. 94-142 Handicapped | 3,974,205 | 4,996,054 | | 4,204,309 | | 12,000 | 12,000 | 12,000 |
| 24530 Drug & Alcohol Prevention | 55,301 | 229,774 | | 449,211 | | 661,296 | 661,296 | 661,296 |
| 24700 Grants-In-Aid Fed Govt Inter. Agenc | 468 | 1,736 | | | | | | |
| 24990 Other Revenue Fm Federal Sources | 459,929 | 682,045 | | 440,217 | | 388,163 | 388,163 | 388,163 |
| 25400 Net Working Capital | 310,522 | | | | | | | |
| Total Resources: | 17,089,642 | 18,592,777 | | 19,201,142 | | 16,205,910 | 16,205,910 | 16,205,910 |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 1111 Regular Elementary School Prog | | | | | | | | |
| 111 Licensed Salaries | 92,810 | 106,042 | | | | | | |
| 112 Classified Salaries | 91,094 | 9,899 | | | | | | |
| 121 Subs-Licensed Salaries | | 404 | | | | | | |
| 122 Subs-Classified Salaries | 3,240 | 236 | | | | | | |
| 124 Temps-Classified Salaries | 1,850 | | | | | | | |
| 131 Licensed Salaries-Add'l | | 1,105 | | | | | | |
| 1XX Salaries Total: | 188,994 | 117,687 | | | | | | |
| 211 Pers Employer Contribution | 15,915 | 17,807 | | | | | | |
| 213 Pers Tier 3 Opsrp | 1,563 | 1,563 | | | | | | |
| 214 Pers Debt Service | 3,320 | 2,308 | | | | | | |
| 220 Social Security Administration | 10,678 | 12,057 | | | | | | |
| 231 Worker'S Compensation | 333 | 410 | | | | | | |
| 232 State Unemployment Insurance | 146 | 263 | | | | | | |
| 243 Tax Sheltered Annuities | 757 | 1,565 | | | | | | |
| 244 Insurance Benefits | 16,309 | 28,923 | | | | | | |
| 2XX Employee Benefits Total: | 49,022 | 64,895 | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 61,660 | 4,783 | | | | | | |
| 341 Travel - Local In-District | 300 | 373 | | | | | | |
| 342 Travel & Exp. Out Of District | 2,284 | 814 | | | | | | |
| 343 Travel & Fees, Student | 836 | 914 | | | | | | |
| 346 In-District Expense | 400 | 134 | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | | 686 | | | | | | |
| 3XX Purchased Services Total: | 65,481 | 7,704 | | | | | | |
| 410 Supplies | 75,010 | 18,561 | | 150,086 | | 800,081 | 800,081 | 800,081 |
| 421 Textbooks | 2,631 | 3,778 | | 4,000 | | | | |
| 431 Library Books | 2,448 | 498 | | | | | | |
| 432 Reference Books | 282 | 263 | | | | | | |
| 460 Non-Consumable Supplies | 17,390 | 10,663 | | 5,000 | | | | |
| 470 Computer Software | 850 | 500 | | | | | | |
| 480 Computer Hardware | 9,132 | 9,236 | | 5,800 | | | | |
| 4XX Supplies & Materials Total: | 107,743 | 43,499 | | 164,886 | | 800,081 | 800,081 | 800,081 |
| 1111 Regular Elementary School Prog Total: | 411,240 | 233,785 | | 164,886 | | 800,081 | 800,081 | 800,081 |
| 1112 Intermediate 4-5 | | | | | | | | |
| 111 Licensed Salaries | 28,019 | 25,113 | | | | | | |
| 112 Classified Salaries | 3,145 | 8,899 | | | | | | |
| 121 Subs-Licensed Salaries | 169 | 1,568 | | | | | | |
| 1XX Salaries Total: | 31,334 | 35,580 | | | | | | |
| 211 Pers Employer Contribution | 4,875 | 6,608 | | | | | | |
| 213 Pers Tier 3 Opsrp | | 926 | | | | | | |
| 214 Pers Debt Service | 1,398 | | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|--------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 220 Social Security Administration | 2,398 | 4,335 | | | | | | |
| 231 Worker'S Compensation | 135 | 67 | | | | | | |
| 232 State Unemployment Insurance | 58 | 2 | | | | | | |
| 243 Tax Sheltered Annuities | 648 | | | | | | | |
| 244 Insurance Benefits | 6,034 | 9,817 | | | | | | |
| 2XX Employee Benefits Total: | 16,472 | 20,830 | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 3,551 | 5,065 | | 5,000 | | | | |
| 342 Travel & Exp. Out Of District | 3 | | | | | | | |
| 343 Travel & Fees, Student | 2,621 | 995 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 0 | | | | | | | |
| 3XX Purchased Services Total: | 6,175 | 6,060 | | 5,000 | | | | |
| 410 Supplies | 16,806 | 14,402 | | 75,000 | | | | |
| 421 Textbooks | 561 | 849 | | 5,000 | | | | |
| 431 Library Books | | 499 | | | | | | |
| 460 Non-Consumable Supplies | 2,159 | 8,256 | | 5,000 | | | | |
| 470 Computer Software | 20 | 2,493 | | | | | | |
| 480 Computer Hardware | 2,821 | 6,039 | | 5,000 | | | | |
| 4XX Supplies & Materials Total: | 22,367 | 32,537 | | 90,000 | | | | |
| 1112 Intermediate 4-5 Total: | 76,348 | 95,007 | | 95,000 | | | | |
| 1113 Elementary Extra-Curricular | | | | | | | | |
| 131 Licensed Salaries-Add'L | | 462 | | | | | | |
| 1XX Salaries Total: | | 462 | | | | | | |
| 220 Social Security Administration | | 37 | | | | | | |
| 232 State Unemployment Insurance | | 1 | | | | | | |
| 2XX Employee Benefits Total: | | 38 | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | | 2,087 | | | | | | |
| 3XX Purchased Services Total: | | 2,087 | | | | | | |
| 410 Supplies | | | | 5,000 | | | | |
| 4XX Supplies & Materials Total: | | | | 5,000 | | | | |
| 1113 Elementary Extra-Curricular Total: | | 2,587 | | 5,000 | | | | |
| 1121 Regular Middle School Program | | | | | | | | |
| 111 Licensed Salaries | 46,710 | 175,959 | | | | | | |
| 112 Classified Salaries | 122 | 14,019 | | | | | | |
| 131 Licensed Salaries-Add'L | 2,193 | 1,087 | | | | | | |
| 1XX Salaries Total: | 49,025 | 191,065 | | | | | | |
| 211 Pers Employer Contribution | 2,045 | 23,129 | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 213 Pers Tier 3 Opsrp | 176 | 5,978 | | | | | | |
| 214 Pers Debt Service | 67 | 4,462 | | | | | | |
| 220 Social Security Administration | 168 | 15,438 | | | | | | |
| 231 Worker'S Compensation | 12 | 771 | | | | | | |
| 232 State Unemployment Insurance | 5 | 492 | | | | | | |
| 243 Tax Sheltered Annuities | 6 | 2,931 | | | | | | |
| 244 Insurance Benefits | 133 | 51,073 | | | | | | |
| 2XX Employee Benefits Total : | 2,612 | 104,273 | | | | | | |
| 311 Instruction Services | 1,597 | 1,571 | | | | | | |
| 319 Other Instruc.Prof. & Tech.Service | 10,995 | 8,540 | | 11,693 | | | | |
| 324 Rentals | | 200 | | | | | | |
| 342 Travel & Exp. Out Of District | 236 | 143 | | | | | | |
| 346 In-District Expense | 20 | 2,017 | | 4,800 | | | | |
| 389 Other Non-Instruc.Prof.&Tech. Serv | 641 | 3,400 | | 4,000 | | | | |
| 3XX Purchased Services Total : | 13,488 | 15,871 | | 20,493 | | | | |
| 410 Supplies | 22,947 | 18,722 | | 154,686 | | 18,901 | 18,901 | 18,901 |
| 421 Textbooks | 1,924 | 383 | | 5,000 | | | | |
| 431 Library Books | 1,585 | | | | | | | |
| 460 Non-Consumable Supplies | 15,035 | 37,762 | | 3,000 | | | | |
| 470 Computer Software | 2,701 | 17,414 | | 5,000 | | | | |
| 480 Computer Hardware | 41,130 | 237,738 | | 50,501 | | | | |
| 4XX Supplies & Materials Total : | 85,322 | 312,018 | | 218,187 | | 18,901 | 18,901 | 18,901 |
| 541 Initial & Addnl. Equip. Purchases | | 0 | | | | | | |
| 5XX Capital Outlay Total : | | 0 | | | | | | |
| 1121 Regular Middle School Program Total : | 150,447 | 623,227 | | 238,680 | | 18,901 | 18,901 | 18,901 |
| 1122 Middle School Activities | | | | | | | | |
| 153 Athletic Increments | | 1,037 | | | | | | |
| 1XX Salaries Total : | | 1,037 | | | | | | |
| 220 Social Security Administration | | 79 | | | | | | |
| 231 Worker'S Compensation | | 5 | | | | | | |
| 232 State Unemployment Insurance | | 2 | | | | | | |
| 2XX Employee Benefits Total : | | 86 | | | | | | |
| 346 In-District Expense | | 1,933 | | | | | | |
| 3XX Purchased Services Total : | | 1,933 | | | | | | |
| 1122 Middle School Activities Total : | | 3,056 | | | | | | |
| 1131 Regular High School Program | | | | | | | | |
| 111 Licensed Salaries | 79,099 | 277,059 | | | | 0 | 0 | 0 |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|------------------|--------------|----------------|--------------------|----------------|----------------|----------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 112 Classified Salaries | 42,668 | 45,458 | 2.000 | 55,208 | 1.500 | 38,201 | 38,201 | 38,201 |
| 121 Subs-Licensed Salaries | | 979 | | 1,123 | | 3,752 | 3,752 | 3,752 |
| 123 Temps-Licensed Salaries | 819 | 7,004 | | | | | | |
| 124 Temps-Classified Salaries | 410 | 540 | | | | | | |
| 131 Licensed Salaries-Add'L | | 336 | | 2,032 | | | | |
| 1XX Salaries Total: | 122,996 | 331,375 | 2.000 | 58,363 | 1.500 | 41,953 | 41,953 | 41,953 |
| 211 Pers Employer Contribution | 8,190 | 42,764 | | 10,835 | | 9,879 | 9,879 | 9,879 |
| 213 Pers Tier 3 Opsrp | 1,409 | 8,795 | | | | | | |
| 214 Pers Debt Service | 1,845 | 8,907 | | | | | | |
| 220 Social Security Administration | 3,141 | 28,037 | | 4,465 | | 3,209 | 3,209 | 3,209 |
| 231 Worker' S Compensation | 212 | 1,142 | | 292 | | 252 | 252 | 252 |
| 232 State Unemployment Insurance | 82 | 729 | | 232 | | 273 | 273 | 273 |
| 243 Tax Sheltered Annuities | 119 | 4,501 | | 400 | | 269 | 269 | 269 |
| 244 Insurance Benefits | 13,769 | 81,617 | | 27,736 | | 20,980 | 20,980 | 20,980 |
| 2XX Employee Benefits Total: | 28,766 | 176,492 | | 43,960 | | 34,862 | 34,862 | 34,862 |
| 319 Other Instruc. Prof. & Tech. Service | 122,390 | 176,649 | | 197,557 | | 180,000 | 180,000 | 180,000 |
| 324 Rentals | 0 | 5,170 | | | | | | |
| 341 Travel - Local In-District | 262 | 39 | | | | | | |
| 342 Travel & Exp. Out Of District | 10,014 | 7,723 | | 7,337 | | | | |
| 343 Travel & Fees, Student | | 1,373 | | | | | | |
| 346 In-District Expense | 1,515 | 3,226 | | 70 | | | | |
| 353 Postage | 0 | 166 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 2,258 | 3,350 | | 4,500 | | | | |
| 3XX Purchased Services Total: | 136,439 | 197,697 | | 209,464 | | 180,000 | 180,000 | 180,000 |
| 410 Supplies | 44,738 | 43,151 | | 106,954 | | 80,811 | 80,811 | 80,811 |
| 421 Textbooks | 2,811 | 4,121 | | 4,716 | | | | |
| 432 Reference Books | | 263 | | | | | | |
| 440 Periodicals | 464 | 0 | | 50 | | | | |
| 460 Non-Consumable Supplies | 29,948 | 186,231 | | 87,901 | | | | |
| 470 Computer Software | 6,565 | 6,249 | | 2,422 | | | | |
| 480 Computer Hardware | 15,949 | 60,052 | | 12,227 | | | | |
| 4XX Supplies & Materials Total: | 100,474 | 300,067 | | 214,270 | | 80,811 | 80,811 | 80,811 |
| 1131 Regular High School Program Total: | 388,675 | 1,005,631 | 2.000 | 526,057 | 1.500 | 337,626 | 337,626 | 337,626 |
| 1132 Student Activities | | | | | | | | |
| 122 Subs-Classified Salaries | | 1,622 | | 18,753 | | | | |
| 153 Athletic Increments | 0 | | | | | | | |
| 1XX Salaries Total: | 0 | 1,622 | | 18,753 | | | | |
| 211 Pers Employer Contribution | 0 | | | | | | | |
| 214 Pers Debt Service | 0 | | | | | | | |
| 220 Social Security Administration | 0 | 68 | | 1,435 | | | | |
| 231 Worker' S Compensation | 0 | 9 | | 94 | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 232 State Unemployment Insurance | 0 | 4 | | 75 | | | | |
| 2XX Employee Benefits Total: | 0 | 80 | | 1,604 | | | | |
| 343 Travel & Fees, Student | | 795 | | 27,500 | | | | |
| 3XX Purchased Services Total: | | 795 | | 27,500 | | | | |
| 410 Supplies | 1,010 | 642 | | 4,000 | | | | |
| 460 Non-Consumable Supplies | | | | 1,000 | | | | |
| 4XX Supplies & Materials Total: | 1,010 | 642 | | 5,000 | | | | |
| 1132 Student Activities Total: | 1,010 | 3,140 | | 52,857 | | | | |
| 1210 Programs For Gifted & Talented | | | | | | | | |
| 410 Supplies | | | | 2,730 | | 12,210 | 12,210 | 12,210 |
| 421 Textbooks | | 6,839 | | 5,944 | | | | |
| 480 Computer Hardware | | 10,529 | | | | | | |
| 4XX Supplies & Materials Total: | | 17,368 | | 8,674 | | 12,210 | 12,210 | 12,210 |
| 1210 Programs For Gifted & Talented Total: | | 17,368 | | 8,674 | | 12,210 | 12,210 | 12,210 |
| 1220 Restrictive Programs | | | | | | | | |
| 111 Licensed Salaries | 1,000,342 | 1,114,200 | 22.560 | 1,168,275 | 16.720 | 961,400 | 961,400 | 961,400 |
| 112 Classified Salaries | 646,990 | 519,441 | 16.788 | 521,065 | 16.975 | 535,024 | 535,024 | 535,024 |
| 113 Administrators | | | | | 0.350 | 38,059 | 38,059 | 38,059 |
| 121 Subs-Licensed Salaries | 78 | 3,619 | | 37,511 | | | | |
| 122 Subs-Classified Salaries | | 146 | | | | 1,000 | 1,000 | 1,000 |
| 123 Temps-Licensed Salaries | | 15,426 | | | | | | |
| 124 Temps-Classified Salaries | 5,057 | 4,087 | | | | | | |
| 131 Licensed Salaries-Add'L | 9,150 | 7,255 | | | | 2,550 | 2,550 | 2,550 |
| 132 Nonlicensed Salaries O/T | 2,359 | 9,259 | | | | | | |
| 1XX Salaries Total: | 1,663,977 | 1,673,431 | 39.348 | 1,726,851 | 34.045 | 1,538,033 | 1,538,033 | 1,538,033 |
| 211 Pers Employer Contribution | 246,954 | 188,293 | | 319,996 | | 383,047 | 383,047 | 383,047 |
| 213 Pers Tier 3 Opsrp | 66,057 | 41,457 | | | | | | |
| 214 Pers Debt Service | 71,098 | 42,876 | | | | | | |
| 220 Social Security Administration | 123,226 | 122,291 | | 132,105 | | 117,660 | 117,660 | 117,660 |
| 231 Worker' S Compensation | 7,679 | 7,679 | | 8,635 | | 9,227 | 9,227 | 9,227 |
| 232 State Unemployment Insurance | 3,197 | 4,784 | | 6,908 | | 9,997 | 9,997 | 9,997 |
| 241 Professional Dues | | | | | | 595 | 595 | 595 |
| 243 Tax Sheltered Annuities | 12,620 | 14,924 | | 23,662 | | 19,707 | 19,707 | 19,707 |
| 244 Insurance Benefits | 456,533 | 453,253 | | 522,764 | | 470,185 | 470,185 | 470,185 |
| 2XX Employee Benefits Total: | 987,365 | 875,558 | | 1,014,070 | | 1,010,418 | 1,010,418 | 1,010,418 |
| 321 Equip. Rep. (Not On Serv. Contract) | 1,601 | 592 | | | | | | |
| 322 Repairs & Maint. Svcs. (On Contract) | 3,890 | | | | | | | |
| 324 Rentals | 15,358 | 0 | | 24,000 | | | | |
| 341 Travel - Local In-District | 39,215 | 42,362 | | 55,095 | | 31,583 | 31,583 | 31,583 |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 342 Travel & Exp. Out Of District | 22,795 | 55,879 | | 16,081 | | | | |
| 346 In-District Expense | 2,712 | 3,150 | | | | | | |
| 351 Telephone | 3,452 | 3,767 | | 2,000 | | | | |
| 353 Postage | 587 | 240 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 44,404 | 48,916 | | 44,795 | | | | |
| 3XX Purchased Services Total : | 134,014 | 154,906 | | 141,971 | | 31,583 | 31,583 | 31,583 |
| 410 Supplies | 20,030 | 19,706 | | 46,895 | | 318,626 | 318,626 | 318,626 |
| 432 Reference Books | | 525 | | | | | | |
| 460 Non-Consumable Supplies | 19,783 | 56,268 | | 21,000 | | | | |
| 470 Computer Software | 3,335 | 4,969 | | | | | | |
| 480 Computer Hardware | 6,304 | 2,105 | | 1,000 | | | | |
| 4XX Supplies & Materials Total : | 49,452 | 83,573 | | 68,895 | | 318,626 | 318,626 | 318,626 |
| 640 Dues And Fees | 310 | 815 | | | | | | |
| 6XX Other Objects Total : | 310 | 815 | | | | | | |
| 1220 Restrictive Programs Total : | 2,835,119 | 2,788,283 | 39.348 | 2,951,787 | 34.045 | 2,898,660 | 2,898,660 | 2,898,660 |
| 1229 Other Restrictive Programs | | | | | | | | |
| 111 Licensed Salaries | 48,217 | 101,439 | 1.000 | 50,759 | 1.000 | 57,500 | 57,500 | 57,500 |
| 1XX Salaries Total : | 48,217 | 101,439 | 1.000 | 50,759 | 1.000 | 57,500 | 57,500 | 57,500 |
| 211 Pers Employer Contribution | 2,946 | 10,812 | | 9,543 | | 14,302 | 14,302 | 14,302 |
| 213 Pers Tier 3 Opsrp | 7,174 | 4,686 | | | | | | |
| 214 Pers Debt Service | 1,844 | 2,907 | | | | | | |
| 220 Social Security Administration | 3,512 | 7,421 | | 3,883 | | 4,399 | 4,399 | 4,399 |
| 231 Worker' S Compensation | 218 | 462 | | 254 | | 345 | 345 | 345 |
| 232 State Unemployment Insurance | 92 | 290 | | 203 | | 374 | 374 | 374 |
| 243 Tax Sheltered Annuities | 900 | 2,100 | | 900 | | 900 | 900 | 900 |
| 244 Insurance Benefits | 10,810 | 24,440 | | 12,790 | | 13,730 | 13,730 | 13,730 |
| 2XX Employee Benefits Total : | 27,496 | 53,118 | | 27,573 | | 34,050 | 34,050 | 34,050 |
| 410 Supplies | 772 | 553 | | | | | | |
| 421 Textbooks | | 171 | | | | | | |
| 432 Reference Books | 62 | 260 | | | | | | |
| 4XX Supplies & Materials Total : | 834 | 983 | | | | | | |
| 1229 Other Restrictive Programs Total : | 76,547 | 155,540 | 1.000 | 78,332 | 1.000 | 91,550 | 91,550 | 91,550 |
| 1250 Less Restrictive Students W Di | | | | | | | | |
| 111 Licensed Salaries | 1,203,847 | 1,056,410 | 19.104 | 1,013,953 | 17.200 | 989,000 | 989,000 | 989,000 |
| 112 Classified Salaries | 516,755 | 581,246 | 33.247 | 830,511 | 20.375 | 590,898 | 590,898 | 590,898 |
| 121 Subs-Licensed Salaries | | 17,874 | | | | | | |
| 122 Subs-Classified Salaries | 1 | | | | | | | |
| 124 Temps-Classified Salaries | 15,167 | 13,167 | | 10,300 | | | | |
| 132 Nonlicensed Salaries O/T | 665 | | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 1XX Salaries Total : | 1,736,434 | 1,668,697 | 52.351 | 1,854,764 | 37.575 | 1,579,898 | 1,579,898 | 1,579,898 |
| 211 Pers Employer Contribution | 202,347 | 162,055 | | 346,760 | | 393,728 | 393,728 | 393,728 |
| 213 Pers Tier 3 Opsrp | 128,886 | 81,109 | | | | | | |
| 214 Pers Debt Service | 69,884 | 43,978 | | | | | | |
| 220 Social Security Administration | 127,827 | 124,131 | | 141,889 | | 120,861 | 120,861 | 120,861 |
| 231 Worker' S Compensation | 8,013 | 7,735 | | 9,274 | | 9,480 | 9,480 | 9,480 |
| 232 State Unemployment Insurance | 3,341 | 4,940 | | 7,419 | | 10,270 | 10,270 | 10,270 |
| 243 Tax Sheltered Annuities | 23,135 | 23,067 | | 23,844 | | 19,148 | 19,148 | 19,148 |
| 244 Insurance Benefits | 502,138 | 528,467 | | 704,479 | | 519,369 | 519,369 | 519,369 |
| 2XX Employee Benefits Total : | 1,065,570 | 975,483 | | 1,233,665 | | 1,072,856 | 1,072,856 | 1,072,856 |
| 341 Travel - Local In-District | 5,014 | 2,843 | | 6,490 | | | | |
| 342 Travel & Exp. Out Of District | 4,822 | 2,832 | | 6,000 | | | | |
| 346 In-District Expense | 61 | 277 | | | | | | |
| 351 Telephone | 3,827 | 3,790 | | 3,600 | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 270 | | | | | | | |
| 3XX Purchased Services Total : | 13,995 | 9,743 | | 16,090 | | | | |
| 410 Supplies | 12,358 | 10,640 | | 7,419 | | 41,996 | 41,996 | 41,996 |
| 421 Textbooks | 2,926 | 4,143 | | 33,500 | | | | |
| 460 Non-Consumable Supplies | 509 | 164 | | | | | | |
| 470 Computer Software | | 1,221 | | 1,200 | | | | |
| 480 Computer Hardware | | 450 | | | | | | |
| 4XX Supplies & Materials Total : | 15,793 | 16,618 | | 42,119 | | 41,996 | 41,996 | 41,996 |
| 1250 Less Restrictive Students W Di Total : | 2,831,792 | 2,670,540 | 52.351 | 3,146,638 | 37.575 | 2,694,750 | 2,694,750 | 2,694,750 |
| 1260 Early Intervention | | | | | | | | |
| 111 Licensed Salaries | 68,964 | 68,253 | 1.100 | 68,043 | 1.100 | 63,250 | 63,250 | 63,250 |
| 1XX Salaries Total : | 68,964 | 68,253 | 1.100 | 68,043 | 1.100 | 63,250 | 63,250 | 63,250 |
| 211 Pers Employer Contribution | 10,658 | 8,605 | | 12,792 | | 15,733 | 15,733 | 15,733 |
| 213 Pers Tier 3 Opsrp | 2,421 | 1,584 | | | | | | |
| 214 Pers Debt Service | 2,994 | 1,954 | | | | | | |
| 220 Social Security Administration | 5,105 | 4,995 | | 5,205 | | 4,838 | 4,838 | 4,838 |
| 231 Worker' S Compensation | 306 | 306 | | 340 | | 380 | 380 | 380 |
| 232 State Unemployment Insurance | 133 | 194 | | 272 | | 411 | 411 | 411 |
| 243 Tax Sheltered Annuities | 310 | 315 | | 990 | | 990 | 990 | 990 |
| 244 Insurance Benefits | 13,119 | 13,442 | | 14,069 | | 15,103 | 15,103 | 15,103 |
| 2XX Employee Benefits Total : | 35,046 | 31,394 | | 33,668 | | 37,455 | 37,455 | 37,455 |
| 319 Other Instruc. Prof. & Tech. Service | 21,901 | | | | | | | |
| 321 Equip. Rep. (Not On Serv. Contract) | 580 | | | 2,000 | | | | |
| 353 Postage | 7 | | | | | | | |
| 3XX Purchased Services Total : | 22,487 | | | 2,000 | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|-----------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 410 Supplies | 92 | | | | | | | |
| 4XX Supplies & Materials Total: | 92 | | | | | | | |
| 1260 Early Intervention Total: | 126,589 | 99,647 | 1.100 | 103,711 | 1.100 | 100,705 | 100,705 | 100,705 |
| 1271 Remediation | | | | | | | | |
| 111 Licensed Salaries | 101,562 | 77,384 | 0.672 | 38,124 | | | | |
| 112 Classified Salaries | 202,549 | 242,901 | 5.890 | 162,854 | 5.650 | 143,891 | 143,891 | 143,891 |
| 121 Subs-Licensed Salaries | 316 | 131 | | | | | | |
| 122 Subs-Classified Salaries | 8,372 | 77 | | | | | | |
| 124 Temps-Classified Salaries | 3,268 | 1,290 | | 1,545 | | | | |
| 131 Licensed Salaries-Add'L | 5,650 | 7,810 | | | | | | |
| 132 Nonlicensed Salaries O/T | 569 | 98 | | | | | | |
| 1XX Salaries Total: | 322,286 | 329,691 | 6.562 | 202,523 | 5.650 | 143,891 | 143,891 | 143,891 |
| 211 Pers Employer Contribution | 31,159 | 32,583 | | 37,783 | | 35,939 | 35,939 | 35,939 |
| 213 Pers Tier 3 Opsrp | 21,596 | 12,273 | | | | | | |
| 214 Pers Debt Service | 11,282 | 8,105 | | | | | | |
| 220 Social Security Administration | 23,399 | 23,708 | | 15,492 | | 11,008 | 11,008 | 11,008 |
| 231 Worker'S Compensation | 1,545 | 1,597 | | 1,013 | | 863 | 863 | 863 |
| 232 State Unemployment Insurance | 612 | 955 | | 809 | | 935 | 935 | 935 |
| 243 Tax Sheltered Annuities | 3,752 | 3,322 | | 1,783 | | | | |
| 244 Insurance Benefits | 95,077 | 105,946 | | 90,113 | | 78,128 | 78,128 | 78,128 |
| 2XX Employee Benefits Total: | 188,422 | 188,489 | | 146,993 | | 126,873 | 126,873 | 126,873 |
| 319 Other Instruc. Prof. & Tech. Service | 111,340 | 5,562 | | | | 117,873 | 117,873 | 117,873 |
| 346 In-District Expense | 162 | 392 | | 800 | | | | |
| 351 Telephone | 1,114 | 1,320 | | 1,450 | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 124 | | | | | | | |
| 3XX Purchased Services Total: | 112,741 | 7,274 | | 2,250 | | 117,873 | 117,873 | 117,873 |
| 410 Supplies | 16,449 | 4,814 | | 25,200 | | 20,000 | 20,000 | 20,000 |
| 421 Textbooks | 169 | 3,060 | | | | | | |
| 460 Non-Consumable Supplies | 923 | | | | | | | |
| 480 Computer Hardware | | 2,781 | | | | | | |
| 4XX Supplies & Materials Total: | 17,541 | 10,655 | | 25,200 | | 20,000 | 20,000 | 20,000 |
| 1271 Remediation Total: | 640,990 | 536,109 | 6.562 | 376,966 | 5.650 | 408,637 | 408,637 | 408,637 |
| 1272 Title 1 | | | | | | | | |
| 111 Licensed Salaries | 829,489 | 1,096,857 | 20.548 | 1,141,477 | 14.005 | 822,538 | 822,538 | 822,538 |
| 112 Classified Salaries | 578,905 | 769,250 | 44.775 | 1,242,815 | 18.441 | 472,538 | 472,538 | 472,538 |
| 113 Administrators | | | | 4,599 | | | | |
| 121 Subs-Licensed Salaries | | 14,141 | | 25,944 | | 2,431 | 2,431 | 2,431 |
| 122 Subs-Classified Salaries | 98 | | | 602 | | | | |
| 123 Temps-Licensed Salaries | 3,046 | 5,973 | | | | | | |
| 131 Licensed Salaries-Add'L | 600 | 1,293 | | 95,559 | | 3,175 | 3,175 | 3,175 |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 132 Nonlicensed Salaries O/T | | 158 | | | | | | |
| 139 Cell Phone Stipend | | 0 | | | | | | |
| 1XX Salaries Total : | 1,412,138 | 1,887,672 | 65.323 | 2,510,996 | 32.446 | 1,300,682 | 1,300,682 | 1,300,682 |
| 211 Pers Employer Contribution | 210,330 | 224,260 | | 459,454 | | 322,929 | 322,929 | 322,929 |
| 213 Pers Tier 3 Opsrp | 55,801 | 47,274 | | | | | | |
| 214 Pers Debt Service | 60,348 | 51,451 | | | | | | |
| 220 Social Security Administration | 102,459 | 137,104 | | 188,299 | | 99,049 | 99,049 | 99,049 |
| 231 Worker'S Compensation | 6,561 | 8,623 | | 12,554 | | 7,769 | 7,769 | 7,769 |
| 232 State Unemployment Insurance | 2,473 | 5,555 | | 10,044 | | 8,417 | 8,417 | 8,417 |
| 241 Professional Dues | | | | 136 | | | | |
| 243 Tax Sheltered Annuities | 16,717 | 19,299 | | 27,800 | | 16,195 | 16,195 | 16,195 |
| 244 Insurance Benefits | 445,077 | 607,968 | | 884,792 | | 452,822 | 452,822 | 452,822 |
| 2XX Employee Benefits Total : | 899,765 | 1,101,535 | | 1,583,079 | | 907,181 | 907,181 | 907,181 |
| 319 Other Instruc. Prof. & Tech. Service | 170,754 | 147,465 | | 289,187 | | 198,760 | 198,760 | 198,760 |
| 324 Rentals | 149 | | | | | | | |
| 331 Pupil Transp. To And From School | | | | 1,000 | | | | |
| 341 Travel - Local In-District | | | | 7,777 | | | | |
| 342 Travel & Exp. Out Of District | | | | 14,750 | | | | |
| 346 In-District Expense | 10,194 | 9,465 | | 20,032 | | | | |
| 353 Postage | 60 | 136 | | 2,308 | | | | |
| 3XX Purchased Services Total : | 181,157 | 157,067 | | 335,054 | | 198,760 | 198,760 | 198,760 |
| 410 Supplies | 19,679 | 30,147 | | 48,644 | | | | |
| 421 Textbooks | 5,623 | 15,902 | | 19,372 | | | | |
| 431 Library Books | 14 | 468 | | | | | | |
| 432 Reference Books | 280 | 8 | | | | | | |
| 440 Periodicals | 209 | | | | | | | |
| 460 Non-Consumable Supplies | | 1,235 | | | | | | |
| 470 Computer Software | 774 | 23,481 | | 21,434 | | | | |
| 480 Computer Hardware | | 4,944 | | 1,638 | | | | |
| 4XX Supplies & Materials Total : | 26,578 | 76,185 | | 91,088 | | | | |
| 640 Dues And Fees | 419 | | | | | | | |
| 6XX Other Objects Total : | 419 | | | | | | | |
| 720 Flow-Through | | 8,928 | | 49,243 | | | | |
| 7XX Transfers Total : | | 8,928 | | 49,243 | | | | |
| 1272 Title 1 Total : | 2,520,057 | 3,231,386 | 65.323 | 4,569,460 | 32.446 | 2,406,623 | 2,406,623 | 2,406,623 |
| 1280 Alternative Education | | | | | | | | |
| 111 Licensed Salaries | 44,435 | 42,679 | 1.300 | 83,804 | 0.300 | 17,250 | 17,250 | 17,250 |
| 112 Classified Salaries | 25,997 | 22,850 | 0.750 | 18,130 | 1.031 | 27,031 | 27,031 | 27,031 |
| 121 Subs-Licensed Salaries | 2,891 | 3,528 | | | | | | |
| 122 Subs-Classified Salaries | 301 | | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|----------------|--------------|----------------|--------------------|---------------|---------------|---------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 124 Temps-Classified Salaries | | 111 | | | | | | |
| 131 Licensed Salaries-Add'L | 12,016 | 13,996 | | | | | | |
| 139 Cell Phone Stipend | 150 | 180 | | | | | | |
| 1XX Salaries Total: | 85,790 | 83,343 | 2.050 | 101,934 | 1.331 | 44,281 | 44,281 | 44,281 |
| 211 Pers Employer Contribution | 12,607 | 10,221 | | 19,164 | | 11,049 | 11,049 | 11,049 |
| 213 Pers Tier 3 Opsrp | 3,515 | 1,959 | | | | | | |
| 214 Pers Debt Service | 3,611 | 2,588 | | | | | | |
| 220 Social Security Administration | 6,437 | 6,274 | | 7,798 | | 3,388 | 3,388 | 3,388 |
| 231 Worker'S Compensation | 392 | 382 | | 510 | | 265 | 265 | 265 |
| 232 State Unemployment Insurance | 168 | 230 | | 408 | | 287 | 287 | 287 |
| 243 Tax Sheltered Annuities | 358 | 258 | | 1,320 | | 456 | 456 | 456 |
| 244 Insurance Benefits | 19,010 | 16,465 | | 27,007 | | 18,450 | 18,450 | 18,450 |
| 2XX Employee Benefits Total: | 46,099 | 38,377 | | 56,207 | | 33,895 | 33,895 | 33,895 |
| 319 Other Instruc. Prof. & Tech. Service | 199,504 | 210,719 | | 8,898 | | | | |
| 341 Travel - Local In-District | 0 | | | | | | | |
| 342 Travel & Exp. Out Of District | 5,927 | 3,121 | | | | | | |
| 346 In-District Expense | 873 | 393 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 75 | | | | | | | |
| 3XX Purchased Services Total: | 206,379 | 214,232 | | 8,898 | | | | |
| 410 Supplies | 47,121 | 7,124 | | 50,132 | | | | |
| 460 Non-Consumable Supplies | 0 | 4,911 | | | | | | |
| 470 Computer Software | 0 | 365 | | | | | | |
| 480 Computer Hardware | 0 | | | | | | | |
| 4XX Supplies & Materials Total: | 47,121 | 12,401 | | 50,132 | | | | |
| 1280 Alternative Education Total: | 385,389 | 348,353 | 2.050 | 217,171 | 1.331 | 78,176 | 78,176 | 78,176 |
| 1291 English Language Learner | | | | | | | | |
| 112 Classified Salaries | 13,142 | 17,206 | 0.930 | 26,470 | 0.750 | 16,399 | 16,399 | 16,399 |
| 121 Subs-Licensed Salaries | | | | | | 3,040 | 3,040 | 3,040 |
| 131 Licensed Salaries-Add'L | 6,036 | 1,710 | | | | | | |
| 139 Cell Phone Stipend | 231 | 289 | | | | | | |
| 1XX Salaries Total: | 19,409 | 19,205 | 0.930 | 26,470 | 0.750 | 19,439 | 19,439 | 19,439 |
| 211 Pers Employer Contribution | 1,651 | 1,233 | | 4,976 | | 5,069 | 5,069 | 5,069 |
| 213 Pers Tier 3 Opsrp | 2,087 | 1,712 | | | | | | |
| 214 Pers Debt Service | 732 | 489 | | | | | | |
| 220 Social Security Administration | 1,338 | 1,423 | | 2,025 | | 1,701 | 1,701 | 1,701 |
| 231 Worker'S Compensation | 87 | 93 | | 132 | | 133 | 133 | 133 |
| 232 State Unemployment Insurance | 35 | 60 | | 106 | | 145 | 145 | 145 |
| 243 Tax Sheltered Annuities | 150 | 215 | | 186 | | 135 | 135 | 135 |
| 244 Insurance Benefits | 4,534 | 6,563 | | 12,871 | | 10,618 | 10,618 | 10,618 |
| 2XX Employee Benefits Total: | 10,614 | 11,787 | | 20,296 | | 17,801 | 17,801 | 17,801 |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 319 Other Instruc. Prof. & Tech. Service | | 500 | | | | 21,428 | 21,428 | 21,428 |
| 342 Travel & Exp. Out Of District | 1,111 | | | | | | | |
| 3XX Purchased Services Total : | 1,111 | 500 | | | | 21,428 | 21,428 | 21,428 |
| 410 Supplies | 1,214 | 2,507 | | 27,029 | | | | |
| 421 Textbooks | 3,161 | 12,658 | | | | | | |
| 460 Non-Consumable Supplies | | 2,311 | | | | | | |
| 470 Computer Software | | 8,648 | | | | | | |
| 480 Computer Hardware | | 3,226 | | | | | | |
| 4XX Supplies & Materials Total : | 4,376 | 29,351 | | 27,029 | | | | |
| 1291 English Language Learner Total : | 35,509 | 60,843 | 0.930 | 73,795 | 0.750 | 58,668 | 58,668 | 58,668 |
| 1294 Youth Corrections | | | | | | | | |
| 111 Licensed Salaries | | 53,552 | 1.000 | 54,586 | 1.000 | 57,500 | 57,500 | 57,500 |
| 112 Classified Salaries | | 6,815 | 0.500 | 11,506 | 0.500 | 11,561 | 11,561 | 11,561 |
| 121 Subs-Licensed Salaries | | 1,256 | | 507 | | | | |
| 123 Temps-Licensed Salaries | | 6,268 | | 7,048 | | | | |
| 131 Licensed Salaries-Add'l | | 2,568 | | | | | | |
| 1XX Salaries Total : | | 70,459 | 1.500 | 73,647 | 1.500 | 69,061 | 69,061 | 69,061 |
| 211 Pers Employer Contribution | | 9,765 | | 12,457 | | 17,193 | 17,193 | 17,193 |
| 213 Pers Tier 3 Opsrp | | 724 | | | | | | |
| 214 Pers Debt Service | | 1,814 | | | | | | |
| 220 Social Security Administration | | 5,454 | | 5,634 | | 5,283 | 5,283 | 5,283 |
| 231 Worker' S Compensation | | 319 | | 369 | | 414 | 414 | 414 |
| 232 State Unemployment Insurance | | 220 | | 294 | | 449 | 449 | 449 |
| 243 Tax Sheltered Annuities | | 718 | | 1,000 | | 990 | 990 | 990 |
| 244 Insurance Benefits | | 17,467 | | 19,735 | | 20,680 | 20,680 | 20,680 |
| 2XX Employee Benefits Total : | | 36,482 | | 39,489 | | 45,009 | 45,009 | 45,009 |
| 342 Travel & Exp. Out Of District | | 170 | | | | | | |
| 3XX Purchased Services Total : | | 170 | | | | | | |
| 410 Supplies | | 122 | | | | 11,180 | 11,180 | 11,180 |
| 421 Textbooks | | 219 | | | | | | |
| 4XX Supplies & Materials Total : | | 341 | | | | 11,180 | 11,180 | 11,180 |
| 1294 Youth Corrections Total : | | 107,451 | 1.500 | 113,136 | 1.500 | 125,250 | 125,250 | 125,250 |
| 1299 Other Programs | | | | | | | | |
| 112 Classified Salaries | | 0 | | | | | | |
| 122 Subs-Classified Salaries | 378 | 145 | | | | | | |
| 124 Temps-Classified Salaries | 7,099 | 473 | | | | | | |
| 1XX Salaries Total : | 7,477 | 618 | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|--------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 211 Pers Employer Contribution | | 0 | | | | | | |
| 214 Pers Debt Service | | 0 | | | | | | |
| 220 Social Security Administration | | 47 | | | | | | |
| 231 Worker' S Compensation | 44 | 4 | | | | | | |
| 232 State Unemployment Insurance | | 1 | | | | | | |
| 243 Tax Sheltered Annuities | | 0 | | | | | | |
| 244 Insurance Benefits | | 0 | | | | | | |
| 2XX Employee Benefits Total: | 44 | 52 | | | | | | |
| 322 Repairs & Maint. Svcs. (On Contract) | 0 | 599 | | 700 | | | | |
| 324 Rentals | | 543 | | | | | | |
| 331 Pupil Transp. To And From School | 135 | | | | | | | |
| 341 Travel - Local In-District | | 364 | | 600 | | | | |
| 342 Travel & Exp. Out Of District | 1,609 | 1,125 | | 1,200 | | | | |
| 351 Telephone | 9 | 58 | | | | | | |
| 353 Postage | 0 | 188 | | | | | | |
| 354 Advertising | 0 | | | | | | | |
| 355 Printing And Binding | 0 | 217 | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 95 | | | | | | | |
| 3XX Purchased Services Total: | 1,849 | 3,094 | | 2,500 | | | | |
| 410 Supplies | 961 | 1,824 | | 3,631 | | | | |
| 419 Miscellaneous | 100 | | | | | | | |
| 431 Library Books | 0 | 75 | | | | | | |
| 440 Periodicals | 0 | | | | | | | |
| 4XX Supplies & Materials Total: | 1,061 | 1,899 | | 3,631 | | | | |
| 640 Dues And Fees | 150 | | | | | | | |
| 6XX Other Objects Total: | 150 | | | | | | | |
| 1299 Other Programs Total: | 10,580 | 5,662 | | 6,131 | | | | |
| 1460 Special Programs Summer School | | | | | | | | |
| 112 Classified Salaries | 43 | 1,573 | 0.100 | 3,450 | | | | |
| 123 Temps-Licensed Salaries | | 2,392 | | | | 7,218 | 7,218 | 7,218 |
| 124 Temps-Classified Salaries | 43,789 | 51,572 | | | | | | |
| 131 Licensed Salaries-Add'L | 65,182 | 57,953 | | 58,016 | | 202,768 | 202,768 | 202,768 |
| 132 Nonlicensed Salaries O/T | | 172 | | | | | | |
| 1XX Salaries Total: | 109,015 | 113,662 | 0.100 | 61,466 | | 209,986 | 209,986 | 209,986 |
| 211 Pers Employer Contribution | 15,084 | 13,679 | | 11,556 | | 2,160 | 2,160 | 2,160 |
| 213 Pers Tier 3 Opsrp | 5,339 | 3,872 | | | | | | |
| 214 Pers Debt Service | 3,299 | 4,487 | | | | | | |
| 220 Social Security Administration | 8,217 | 9,523 | | 4,702 | | 764 | 764 | 764 |
| 231 Worker' S Compensation | 499 | 595 | | 307 | | 55 | 55 | 55 |
| 232 State Unemployment Insurance | 216 | 289 | | 246 | | 52 | 52 | 52 |
| 243 Tax Sheltered Annuities | 1,083 | 186 | | 20 | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|------------|--------------------|------------|------------|------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 244 Insurance Benefits | 5,840 | 2,152 | | 1,384 | | | | |
| 2XX Employee Benefits Total: | 39,578 | 34,784 | | 18,215 | | 3,031 | 3,031 | 3,031 |
| 346 In-District Expense | 458 | 382 | | 450 | | | | |
| 353 Postage | 220 | 160 | | | | | | |
| 3XX Purchased Services Total: | 678 | 542 | | 450 | | | | |
| 410 Supplies | 2,142 | 2,781 | | 5,000 | | | | |
| 421 Textbooks | 4,265 | 170 | | | | | | |
| 4XX Supplies & Materials Total: | 6,408 | 2,951 | | 5,000 | | | | |
| 1460 Special Programs Summer School Total: | 155,678 | 151,939 | 0.100 | 85,131 | | 213,017 | 213,017 | 213,017 |
| 1XXX Instruction Total: | 10,645,970 | 12,139,553 | 172.264 | 12,813,412 | 116.897 | 10,244,854 | 10,244,854 | 10,244,854 |
| 2110 Attendance & Social Work Servi | | | | | | | | |
| 111 Licensed Salaries | 28,515 | 26,710 | | | 0.200 | 11,500 | 11,500 | 11,500 |
| 112 Classified Salaries | 54,827 | 46,682 | 0.562 | 14,389 | 1.561 | 39,674 | 39,674 | 39,674 |
| 122 Subs-Classified Salaries | 3,331 | | | | | | | |
| 131 Licensed Salaries-Add'L | 0 | | | | | | | |
| 1XX Salaries Total: | 86,673 | 73,392 | 0.562 | 14,389 | 1.761 | 51,174 | 51,174 | 51,174 |
| 211 Pers Employer Contribution | 11,474 | 9,285 | | 2,705 | | 12,773 | 12,773 | 12,773 |
| 213 Pers Tier 3 Opsrp | 4,454 | 1,388 | | | | | | |
| 214 Pers Debt Service | 3,412 | 2,121 | | | | | | |
| 220 Social Security Administration | 6,513 | 5,599 | | 1,101 | | 3,914 | 3,914 | 3,914 |
| 231 Worker' S Compensation | 411 | 354 | | 72 | | 307 | 307 | 307 |
| 232 State Unemployment Insurance | 166 | 213 | | 58 | | 333 | 333 | 333 |
| 243 Tax Sheltered Annuities | 377 | 218 | | 112 | | 100 | 100 | 100 |
| 244 Insurance Benefits | 24,978 | 24,379 | | 7,673 | | 24,430 | 24,430 | 24,430 |
| 2XX Employee Benefits Total: | 51,784 | 43,556 | | 11,721 | | 41,857 | 41,857 | 41,857 |
| 319 Other Instruc. Prof. & Tech. Service | 20,000 | 20,000 | | | | 50,000 | 50,000 | 50,000 |
| 331 Pupil Transp. To And From School | 1,452 | 2,541 | | | | | | |
| 341 Travel - Local In-District | 321 | 770 | | | | | | |
| 342 Travel & Exp. Out Of District | 0 | 1,045 | | | | | | |
| 343 Travel & Fees, Student | 12 | | | | | | | |
| 346 In-District Expense | 0 | 341 | | | | | | |
| 351 Telephone | | 716 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | | 72 | | | | | | |
| 3XX Purchased Services Total: | 21,785 | 25,485 | | | | 50,000 | 50,000 | 50,000 |
| 410 Supplies | 684 | 3,284 | | 10,546 | | 15,381 | 15,381 | 15,381 |
| 480 Computer Hardware | | 943 | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|--------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 4XX Supplies & Materials Total : | 684 | 4,227 | | 10,546 | | 15,381 | 15,381 | 15,381 |
| 2110 Attendance & Social Work Servi Total : | 160,926 | 146,660 | 0.562 | 36,656 | 1.761 | 158,412 | 158,412 | 158,412 |
| 2115 Student Safety | | | | | | | | |
| 112 Classified Salaries | 29,066 | 31,181 | 0.250 | 8,137 | 1.000 | 33,446 | 33,446 | 33,446 |
| 121 Subs-Licensed Salaries | 78 | | | | | | | |
| 131 Licensed Salaries-Add'L | | | | 2,005 | | | | |
| 139 Cell Phone Stipend | | | | | | 440 | 440 | 440 |
| 1XX Salaries Total : | 29,144 | 31,181 | 0.250 | 10,142 | 1.000 | 33,886 | 33,886 | 33,886 |
| 211 Pers Employer Contribution | 1,744 | 1,871 | | 1,900 | | 8,354 | 8,354 | 8,354 |
| 213 Pers Tier 3 Opsrp | 4,247 | 2,884 | | | | | | |
| 214 Pers Debt Service | 1,056 | 994 | | | | | | |
| 220 Social Security Administration | 2,214 | 2,329 | | 773 | | 2,559 | 2,559 | 2,559 |
| 231 Worker' S Compensation | 143 | 153 | | 51 | | 201 | 201 | 201 |
| 232 State Unemployment Insurance | 58 | 86 | | 41 | | 452 | 452 | 452 |
| 243 Tax Sheltered Annuities | | | | 50 | | | | |
| 244 Insurance Benefits | 9,360 | 10,743 | | 3,460 | | 13,900 | 13,900 | 13,900 |
| 2XX Employee Benefits Total : | 18,820 | 19,060 | | 6,275 | | 25,466 | 25,466 | 25,466 |
| 319 Other Instruc. Prof. & Tech. Service | | 5,000 | | 1,500 | | | | |
| 342 Travel & Exp. Out Of District | 250 | | | 125 | | | | |
| 351 Telephone | 144 | | | | | | | |
| 353 Postage | 118 | 79 | | 18 | | | | |
| 354 Advertising | | | | 150 | | | | |
| 3XX Purchased Services Total : | 511 | 5,079 | | 1,793 | | | | |
| 410 Supplies | 7,184 | 3,800 | | 538 | | 12,367 | 12,367 | 12,367 |
| 460 Non-Consumable Supplies | | 387 | | | | | | |
| 470 Computer Software | 54 | | | | | | | |
| 4XX Supplies & Materials Total : | 7,238 | 4,187 | | 538 | | 12,367 | 12,367 | 12,367 |
| 541 Initial & Addnl. Equip. Purchases | | | | 599 | | | | |
| 5XX Capital Outlay Total : | | | | 599 | | | | |
| 2115 Student Safety Total : | 55,714 | 59,506 | 0.250 | 19,347 | 1.000 | 71,719 | 71,719 | 71,719 |
| 2122 Counseling Services | | | | | | | | |
| 111 Licensed Salaries | 7,629 | 7,865 | 0.165 | 7,747 | | | | |
| 112 Classified Salaries | 0 | | | | | | | |
| 121 Subs-Licensed Salaries | | 252 | | | | | | |
| 124 Temps-Classified Salaries | 0 | | | | | | | |
| 1XX Salaries Total : | 7,629 | 8,117 | 0.165 | 7,747 | | | | |
| 211 Pers Employer Contribution | 465 | 481 | | 1,456 | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|--------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 213 Pers Tier 3 Opsrp | 1,133 | 727 | | | | | | |
| 214 Pers Debt Service | 349 | 223 | | | | | | |
| 220 Social Security Administration | 563 | 617 | | 593 | | | | |
| 231 Worker' S Compensation | 33 | 37 | | 39 | | | | |
| 232 State Unemployment Insurance | 15 | 24 | | 31 | | | | |
| 243 Tax Sheltered Annuities | 124 | 149 | | 149 | | | | |
| 244 Insurance Benefits | 2,076 | 1,992 | | 2,110 | | | | |
| 2XX Employee Benefits Total: | 4,757 | 4,251 | | 4,378 | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 250 | | | | | | | |
| 346 In-District Expense | | 618 | | | | | | |
| 3XX Purchased Services Total: | 250 | 618 | | | | | | |
| 2122 Counseling Services Total: | 12,636 | 12,985 | 0.165 | 12,125 | | | | |
| 2126 Placement Services | | | | | | | | |
| 111 Licensed Salaries | | 0 | | 0 | | 0 | 0 | 0 |
| 112 Classified Salaries | | 21,165 | 0.792 | 21,161 | 0.683 | 18,384 | 18,384 | 18,384 |
| 124 Temps-Classified Salaries | | 6,755 | | 15,120 | | 16,000 | 16,000 | 16,000 |
| 1XX Salaries Total: | | 27,919 | 0.792 | 36,281 | 0.683 | 34,384 | 34,384 | 34,384 |
| 211 Pers Employer Contribution | | 968 | | 3,979 | | 4,596 | 4,596 | 4,596 |
| 213 Pers Tier 3 Opsrp | | 1,529 | | | | | | |
| 214 Pers Debt Service | | 478 | | | | | | |
| 220 Social Security Administration | | 1,332 | | 2,776 | | 1,407 | 1,407 | 1,407 |
| 231 Worker' S Compensation | | 145 | | 182 | | 110 | 110 | 110 |
| 232 State Unemployment Insurance | | 56 | | 144 | | 119 | 119 | 119 |
| 243 Tax Sheltered Annuities | | 165 | | 158 | | 123 | 123 | 123 |
| 244 Insurance Benefits | | 7,983 | | 10,961 | | 9,494 | 9,494 | 9,494 |
| 2XX Employee Benefits Total: | | 12,656 | | 18,200 | | 15,849 | 15,849 | 15,849 |
| 341 Travel - Local In-District | | 396 | | | | | | |
| 346 In-District Expense | | 154 | | 3,000 | | | | |
| 351 Telephone | | 470 | | | | | | |
| 374 Tuition Payments - Other | | | | 3,500 | | | | |
| 3XX Purchased Services Total: | | 1,020 | | 6,500 | | | | |
| 410 Supplies | | 545 | | 5,125 | | 10,759 | 10,759 | 10,759 |
| 4XX Supplies & Materials Total: | | 545 | | 5,125 | | 10,759 | 10,759 | 10,759 |
| 2126 Placement Services Total: | | 42,140 | 0.792 | 66,106 | 0.683 | 60,992 | 60,992 | 60,992 |
| 2131 Health Services | | | | | | | | |
| 111 Licensed Salaries | 229,611 | 0 | 0.204 | 11,486 | | | | |
| 112 Classified Salaries | 1,829 | 629 | | | | | | |
| 123 Temps-Licensed Salaries | 7,339 | | | | | | | |
| 131 Licensed Salaries-Add'L | 1,322 | | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 132 Nonlicensed Salaries O/T | 42 | | | | | | | |
| 1XX Salaries Total: | 240,144 | 629 | 0.204 | 11,486 | | | | |
| 211 Pers Employer Contribution | 51,859 | 94 | | 2,159 | | | | |
| 213 Pers Tier 3 Opsrp | 57 | | | | | | | |
| 214 Pers Debt Service | 1,690 | 14 | | | | | | |
| 220 Social Security Administration | 18,125 | 42 | | 879 | | | | |
| 231 Worker'S Compensation | 1,399 | 3 | | 57 | | | | |
| 232 State Unemployment Insurance | 70 | 2 | | 46 | | | | |
| 243 Tax Sheltered Annuities | 20 | 8 | | 184 | | | | |
| 244 Insurance Benefits | 53,569 | 0 | | 2,609 | | | | |
| 2XX Employee Benefits Total: | 126,788 | 164 | | 5,934 | | | | |
| 319 Other Instruc. Prof. & Tech. Service | | | | 2,000 | | | | |
| 342 Travel & Exp. Out Of District | 438 | | | | | | | |
| 346 In-District Expense | 527 | 377 | | | | | | |
| 351 Telephone | 68 | | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 20,013 | 12,480 | | 69,897 | | | | |
| 3XX Purchased Services Total: | 21,047 | 12,857 | | 71,897 | | | | |
| 410 Supplies | 1,770 | 212 | | 39,701 | | 1,647 | 1,647 | 1,647 |
| 432 Reference Books | 127 | 0 | | | | | | |
| 4XX Supplies & Materials Total: | 1,897 | 212 | | 39,701 | | 1,647 | 1,647 | 1,647 |
| 640 Dues And Fees | | 0 | | 200 | | | | |
| 650 Insurance | 3,584 | 0 | | 1,000 | | | | |
| 6XX Other Objects Total: | 3,584 | 0 | | 1,200 | | | | |
| 2131 Health Services Total: | 393,460 | 13,862 | 0.204 | 130,218 | | 1,647 | 1,647 | 1,647 |
| 2132 Medical Services | | | | | | | | |
| 111 Licensed Salaries | 50,471 | 54,589 | 1.446 | 86,431 | 0.867 | 49,853 | 49,853 | 49,853 |
| 112 Classified Salaries | 28,936 | 29,096 | 1.655 | 43,019 | 1.127 | 37,957 | 37,957 | 37,957 |
| 123 Temps-Licensed Salaries | 126 | | | | | | | |
| 131 Licensed Salaries-Add'L | 3,498 | 193 | | 1,381 | | | | |
| 132 Nonlicensed Salaries O/T | | 0 | | | | | | |
| 1XX Salaries Total: | 83,031 | 83,878 | 3.101 | 130,831 | 1.994 | 87,810 | 87,810 | 87,810 |
| 211 Pers Employer Contribution | 12,800 | 6,895 | | 24,536 | | 21,880 | 21,880 | 21,880 |
| 213 Pers Tier 3 Opsrp | 1,067 | 1,531 | | | | | | |
| 214 Pers Debt Service | 3,362 | 1,861 | | | | | | |
| 220 Social Security Administration | 6,208 | 6,000 | | 9,984 | | 6,718 | 6,718 | 6,718 |
| 231 Worker'S Compensation | 384 | 391 | | 652 | | 527 | 527 | 527 |
| 232 State Unemployment Insurance | 162 | 231 | | 523 | | 571 | 571 | 571 |
| 243 Tax Sheltered Annuities | 269 | 375 | | 1,632 | | 1,047 | 1,047 | 1,047 |
| 244 Insurance Benefits | 21,652 | 19,132 | | 41,399 | | 32,514 | 32,514 | 32,514 |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | |
|---|---------------------|-------------|-------------|---------|-------|--------------------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | Proposed | Approved | Adopted |
| 2XX Employee Benefits Total : | 45,904 | 36,416 | | 78,726 | | 63,257 | 63,257 | 63,257 |
| 341 Travel - Local In-District | | | | 400 | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 79,204 | 15,491 | | 95,449 | | | | |
| 3XX Purchased Services Total : | 79,204 | 15,491 | | 95,849 | | | | |
| 410 Supplies | 2,508 | 0 | | 22,462 | | 372,326 | 372,326 | 372,326 |
| 4XX Supplies & Materials Total : | 2,508 | 0 | | 22,462 | | 372,326 | 372,326 | 372,326 |
| 640 Dues And Fees | | 0 | | 281 | | | | |
| 690 Grant Indirect Charges | | | | 41 | | | | |
| 6XX Other Objects Total : | | 0 | | 322 | | | | |
| 2132 Medical Services Total : | 210,647 | 135,785 | 3.101 | 328,190 | 1.994 | 523,393 | 523,393 | 523,393 |
| 2142 Psychological Testing Services | | | | | | | | |
| 410 Supplies | | | | 1,000 | | | | |
| 4XX Supplies & Materials Total : | | | | 1,000 | | | | |
| 2142 Psychological Testing Services Total : | | | | 1,000 | | | | |
| 2143 Psychological Counseling Servi | | | | | | | | |
| 111 Licensed Salaries | 75,312 | 207,328 | 1.279 | 79,501 | 1.350 | 77,625 | 77,625 | 77,625 |
| 1XX Salaries Total : | 75,312 | 207,328 | 1.279 | 79,501 | 1.350 | 77,625 | 77,625 | 77,625 |
| 211 Pers Employer Contribution | 12,427 | 22,688 | | 14,946 | | 19,307 | 19,307 | 19,307 |
| 213 Pers Tier 3 Opsrp | 1,803 | 5,691 | | | | | | |
| 214 Pers Debt Service | 3,369 | 5,157 | | | | | | |
| 220 Social Security Administration | 5,315 | 15,175 | | 6,082 | | 5,939 | 5,939 | 5,939 |
| 231 Worker' S Compensation | 335 | 928 | | 398 | | 466 | 466 | 466 |
| 232 State Unemployment Insurance | 143 | 595 | | 318 | | 505 | 505 | 505 |
| 243 Tax Sheltered Annuities | 1,472 | 3,505 | | 1,152 | | 1,215 | 1,215 | 1,215 |
| 244 Insurance Benefits | 15,545 | 42,102 | | 16,358 | | 18,536 | 18,536 | 18,536 |
| 2XX Employee Benefits Total : | 40,408 | 95,841 | | 39,254 | | 45,968 | 45,968 | 45,968 |
| 319 Other Instruc. Prof. & Tech. Service | | | | | | 250,938 | 250,938 | 250,938 |
| 3XX Purchased Services Total : | | | | | | 250,938 | 250,938 | 250,938 |
| 2143 Psychological Counseling Servi Total : | 115,721 | 303,169 | 1.279 | 118,755 | 1.350 | 374,531 | 374,531 | 374,531 |
| 2152 Speech Pathology | | | | | | | | |
| 111 Licensed Salaries | 87,203 | 122,784 | 1.500 | 89,467 | 1.780 | 102,350 | 102,350 | 102,350 |
| 121 Subs-Licensed Salaries | | 1,073 | | | | | | |
| 1XX Salaries Total : | 87,203 | 123,856 | 1.500 | 89,467 | 1.780 | 102,350 | 102,350 | 102,350 |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 211 Pers Employer Contribution | 7,481 | 11,321 | | 16,820 | | 25,458 | 25,458 | 25,458 |
| 213 Pers Tier 3 Opsrp | 3,285 | 7,329 | | | | | | |
| 214 Pers Debt Service | 2,516 | 3,465 | | | | | | |
| 220 Social Security Administration | 6,265 | 8,645 | | 6,844 | | 7,830 | 7,830 | 7,830 |
| 231 Worker' S Compensation | 373 | 556 | | 447 | | 615 | 615 | 615 |
| 232 State Unemployment Insurance | 164 | 339 | | 358 | | 665 | 665 | 665 |
| 243 Tax Sheltered Annuities | 600 | 1,050 | | 1,350 | | 1,602 | 1,602 | 1,602 |
| 244 Insurance Benefits | 20,598 | 27,495 | | 19,185 | | 24,439 | 24,439 | 24,439 |
| 2XX Employee Benefits Total : | 41,281 | 60,200 | | 45,004 | | 60,609 | 60,609 | 60,609 |
| 410 Supplies | | 62 | | 1,000 | | | | |
| 432 Reference Books | 625 | | | | | | | |
| 4XX Supplies & Materials Total : | 625 | 62 | | 1,000 | | | | |
| 2152 Speech Pathology Total : | 129,109 | 184,118 | 1.500 | 135,471 | 1.780 | 162,959 | 162,959 | 162,959 |
| 2169 Misc. Support Of Educational Se | | | | | | | | |
| 111 Licensed Salaries | 27,605 | 29,886 | 0.600 | 31,004 | 0.410 | 23,575 | 23,575 | 23,575 |
| 112 Classified Salaries | 45,210 | 35,410 | 0.500 | 18,480 | | | | |
| 113 Administrators | 88,556 | 37,746 | 0.850 | 78,768 | | | | |
| 139 Cell Phone Stipend | 480 | 223 | | | | | | |
| 1XX Salaries Total : | 161,852 | 103,265 | 1.950 | 128,252 | 0.410 | 23,575 | 23,575 | 23,575 |
| 211 Pers Employer Contribution | 17,945 | 9,291 | | 24,111 | | 5,864 | 5,864 | 5,864 |
| 213 Pers Tier 3 Opsrp | 4,439 | 6,182 | | | | | | |
| 214 Pers Debt Service | 5,147 | 3,109 | | | | | | |
| 220 Social Security Administration | 11,993 | 7,745 | | 9,812 | | 1,804 | 1,804 | 1,804 |
| 231 Worker' S Compensation | 732 | 471 | | 641 | | 142 | 142 | 142 |
| 232 State Unemployment Insurance | 314 | 292 | | 513 | | 153 | 153 | 153 |
| 241 Professional Dues | | 175 | | 1,445 | | | | |
| 243 Tax Sheltered Annuities | 4,636 | 3,440 | | 4,380 | | 369 | 369 | 369 |
| 244 Insurance Benefits | 26,635 | 22,380 | | 25,219 | | 5,629 | 5,629 | 5,629 |
| 2XX Employee Benefits Total : | 71,841 | 53,085 | | 66,121 | | 13,961 | 13,961 | 13,961 |
| 389 Other Non-Instruc.Prof.&Tech. Serv | | 650 | | | | | | |
| 3XX Purchased Services Total : | | 650 | | | | | | |
| 460 Non-Consumable Supplies | | 132 | | | | | | |
| 4XX Supplies & Materials Total : | | 132 | | | | | | |
| 2169 Misc. Support Of Educational Se Total : | 233,693 | 157,132 | 1.950 | 194,373 | 0.410 | 37,536 | 37,536 | 37,536 |
| 2190 Director Of Ed Services | | | | | | | | |
| 112 Classified Salaries | 75,574 | 79,812 | 2.073 | 72,650 | 2.000 | 68,223 | 68,223 | 68,223 |
| 113 Administrators | | 4,412 | 0.086 | 8,043 | | | | |
| 121 Subs-Licensed Salaries | 3,497 | 6,801 | | 16,001 | | 6,253 | 6,253 | 6,253 |
| 123 Temps-Licensed Salaries | 3,103 | 3,111 | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|----------------|--------------|----------------|--------------------|----------------|----------------|----------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 124 Temps-Classified Salaries | 641 | | | | | | | |
| 131 Licensed Salaries-Add'L | | 2,793 | | 6,034 | | | | |
| 132 Nonlicensed Salaries O/T | 266 | | | | | | | |
| 139 Cell Phone Stipend | | 30 | | | | | | |
| 1XX Salaries Total: | 83,081 | 96,960 | 2.159 | 102,728 | 2.000 | 74,476 | 74,476 | 74,476 |
| 211 Pers Employer Contribution | 6,445 | 7,268 | | 17,328 | | | | |
| 213 Pers Tier 3 Opsrp | 9,589 | 6,421 | | | | 17,620 | 17,620 | 17,620 |
| 214 Pers Debt Service | 3,326 | 2,562 | | | | | | |
| 220 Social Security Administration | 6,020 | 7,061 | | 7,859 | | 5,697 | 5,697 | 5,697 |
| 231 Worker'S Compensation | 391 | 463 | | 513 | | 447 | 447 | 447 |
| 232 State Unemployment Insurance | 157 | 284 | | 411 | | 484 | 484 | 484 |
| 241 Professional Dues | | | | 171 | | | | |
| 243 Tax Sheltered Annuities | 920 | 1,148 | | 867 | | 360 | 360 | 360 |
| 244 Insurance Benefits | 22,181 | 26,853 | | 30,540 | | 28,196 | 28,196 | 28,196 |
| 2XX Employee Benefits Total: | 49,029 | 52,061 | | 57,689 | | 52,804 | 52,804 | 52,804 |
| 319 Other Instruc.Prof. & Tech.Service | 12,569 | 10,115 | | 9,285 | | | | |
| 342 Travel & Exp. Out Of District | 1,160 | 0 | | | | | | |
| 3XX Purchased Services Total: | 13,729 | 10,115 | | 9,285 | | | | |
| 410 Supplies | 3 | 172 | | | | | | |
| 432 Reference Books | | 1,000 | | | | | | |
| 4XX Supplies & Materials Total: | 3 | 1,172 | | | | | | |
| 2190 Director Of Ed Services Total: | 145,841 | 160,307 | 2.159 | 169,702 | 2.000 | 127,280 | 127,280 | 127,280 |
| 2210 Improvement Of Instruction Ser | | | | | | | | |
| 111 Licensed Salaries | 293,423 | 275,614 | 3.100 | 193,934 | 3.050 | 188,310 | 188,310 | 188,310 |
| 112 Classified Salaries | 99,750 | 100,310 | 2.215 | 75,269 | 2.200 | 62,112 | 62,112 | 62,112 |
| 113 Administrators | 154,119 | 142,662 | 0.950 | 102,205 | 1.250 | 124,400 | 124,400 | 124,400 |
| 121 Subs-Licensed Salaries | 24,604 | 29,829 | | 8,133 | | 6,000 | 6,000 | 6,000 |
| 122 Subs-Classified Salaries | 0 | 4,862 | | | | | | |
| 123 Temps-Licensed Salaries | 61,560 | 64,015 | | 57,154 | | 58,556 | 58,556 | 58,556 |
| 124 Temps-Classified Salaries | 3,091 | 611 | | 3,603 | | | | |
| 131 Licensed Salaries-Add'L | 46,534 | 34,306 | | 37,331 | | 13,960 | 13,960 | 13,960 |
| 132 Nonlicensed Salaries O/T | | 0 | | | | | | |
| 139 Cell Phone Stipend | 571 | 609 | | | | 320 | 320 | 320 |
| 1XX Salaries Total: | 683,652 | 652,819 | 6.265 | 477,629 | 6.500 | 453,658 | 453,658 | 453,658 |
| 211 Pers Employer Contribution | 103,222 | 75,482 | | 89,597 | | 88,671 | 88,671 | 88,671 |
| 213 Pers Tier 3 Opsrp | 8,629 | 6,408 | | | | | | |
| 214 Pers Debt Service | 26,836 | 16,600 | | | | | | |
| 220 Social Security Administration | 50,337 | 47,910 | | 44,537 | | 32,352 | 32,352 | 32,352 |
| 231 Worker'S Compensation | 3,056 | 2,960 | | 2,388 | | 2,537 | 2,537 | 2,537 |
| 232 State Unemployment Insurance | 1,322 | 1,868 | | 1,911 | | 2,748 | 2,748 | 2,748 |
| 241 Professional Dues | | | | 1,615 | | 2,125 | 2,125 | 2,125 |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal/State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|-----------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 243 Tax Sheltered Annuities | 12,531 | 12,278 | | 7,413 | | 8,278 | 8,278 | 8,278 |
| 244 Insurance Benefits | 99,646 | 99,469 | | 92,587 | | 82,093 | 82,093 | 82,093 |
| 2XX Employee Benefits Total: | 305,578 | 262,976 | | 240,048 | | 218,804 | 218,804 | 218,804 |
| 319 Other Instruc. Prof. & Tech. Service | 115,387 | 149,530 | | 153,589 | | | | |
| 321 Equip. Rep. (Not On Serv. Contract) | 45 | | | | | | | |
| 324 Rentals | 170 | 540 | | | | | | |
| 341 Travel - Local In-District | 3,390 | 1,842 | | 2,950 | | | | |
| 342 Travel & Exp. Out Of District | 8,917 | 4,348 | | 1,200 | | | | |
| 346 In-District Expense | 19,714 | 7,778 | | 58,500 | | | | |
| 351 Telephone | 246 | 0 | | 100 | | | | |
| 353 Postage | 59 | 61 | | 50 | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 43,509 | 35,071 | | 15,003 | | | | |
| 3XX Purchased Services Total: | 191,436 | 199,170 | | 231,392 | | | | |
| 410 Supplies | 51,608 | 18,699 | | 52,699 | | 113,819 | 113,819 | 113,819 |
| 421 Textbooks | 4,198 | 6,768 | | 8,000 | | | | |
| 432 Reference Books | 846 | 30 | | 200 | | | | |
| 440 Periodicals | | 1,086 | | | | | | |
| 460 Non-Consumable Supplies | 0 | 647 | | 2,000 | | | | |
| 470 Computer Software | 1,207 | 5,108 | | 2,203 | | | | |
| 480 Computer Hardware | 7,962 | 3,097 | | 2,000 | | 89,171 | 89,171 | 89,171 |
| 4XX Supplies & Materials Total: | 65,822 | 35,434 | | 67,102 | | 202,990 | 202,990 | 202,990 |
| 640 Dues And Fees | 523 | 843 | | 125 | | | | |
| 690 Grant Indirect Charges | 0 | | | | | | | |
| 6XX Other Objects Total: | 523 | 843 | | 125 | | | | |
| 2210 Improvement Of Instruction Ser Total: | 1,247,011 | 1,151,242 | 6.265 | 1,016,296 | 6.500 | 875,452 | 875,452 | 875,452 |
| 2211 Improvement Of Instruction Ser | | | | | | | | |
| 111 Licensed Salaries | 59,277 | 19,515 | | | | | | |
| 112 Classified Salaries | 57,392 | 64,383 | | | | | | |
| 113 Administrators | 675 | 1,282 | | | | | | |
| 121 Subs-Licensed Salaries | | 117 | | | | | | |
| 131 Licensed Salaries-Add'L | 4,388 | 1,754 | | | | | | |
| 132 Nonlicensed Salaries O/T | | 60 | | | | | | |
| 139 Cell Phone Stipend | 240 | 240 | | | | | | |
| 1XX Salaries Total: | 121,973 | 87,351 | | | | | | |
| 211 Pers Employer Contribution | 13,937 | 5,969 | | | | | | |
| 213 Pers Tier 3 Opsrp | 6,957 | 6,487 | | | | | | |
| 214 Pers Debt Service | 4,348 | 2,055 | | | | | | |
| 220 Social Security Administration | 9,109 | 6,456 | | | | | | |
| 231 Worker'S Compensation | 558 | 419 | | | | | | |
| 232 State Unemployment Insurance | 233 | 262 | | | | | | |
| 243 Tax Sheltered Annuities | 2,286 | 1,847 | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 244 Insurance Benefits | 29,444 | 25,009 | | | | | | |
| 2XX Employee Benefits Total: | 66,872 | 48,505 | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 37,995 | 22,280 | | | | | | |
| 341 Travel - Local In-District | 840 | 62 | | | | | | |
| 342 Travel & Exp. Out Of District | 26,124 | 13,755 | | | | | | |
| 343 Travel & Fees, Student | 1,245 | 55 | | | | | | |
| 346 In-District Expense | 1,976 | 1,602 | | | | | | |
| 353 Postage | 205 | 35 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 14,859 | 14,098 | | | | 18,421 | 18,421 | 18,421 |
| 3XX Purchased Services Total: | 83,244 | 51,887 | | | | 18,421 | 18,421 | 18,421 |
| 410 Supplies | 1,023 | 2,737 | | 1,460 | | | | |
| 460 Non-Consumable Supplies | | 1,958 | | 3,000 | | | | |
| 470 Computer Software | | 355 | | | | | | |
| 480 Computer Hardware | 1,627 | 19 | | | | | | |
| 4XX Supplies & Materials Total: | 2,650 | 5,068 | | 4,460 | | | | |
| 2211 Improvement Of Instruction Ser Total: | 274,739 | 192,812 | | 4,460 | | 18,421 | 18,421 | 18,421 |
| 2213 Curriculum Development | | | | | | | | |
| 111 Licensed Salaries | 45,998 | 85,998 | 1.760 | 102,012 | 3.170 | 182,275 | 182,275 | 182,275 |
| 112 Classified Salaries | 15,548 | 15,526 | 0.250 | 7,590 | 0.480 | 12,320 | 12,320 | 12,320 |
| 113 Administrators | | 24,195 | 0.500 | 28,341 | 0.500 | 43,744 | 43,744 | 43,744 |
| 121 Subs-Licensed Salaries | 2,587 | 3,288 | | 46,846 | | 4,134 | 4,134 | 4,134 |
| 122 Subs-Classified Salaries | | 1,486 | | | | | | |
| 124 Temps-Classified Salaries | 3,761 | 1,922 | | | | 1,850 | 1,850 | 1,850 |
| 131 Licensed Salaries-Add'L | 20,879 | 20,742 | | 89,747 | | 104,760 | 104,760 | 104,760 |
| 139 Cell Phone Stipend | | 424 | | | | | | |
| 1XX Salaries Total: | 88,773 | 153,580 | 2.510 | 274,536 | 4.150 | 349,083 | 349,083 | 349,083 |
| 211 Pers Employer Contribution | 9,079 | 13,599 | | 51,952 | | 85,922 | 85,922 | 85,922 |
| 213 Pers Tier 3 Opsrp | 7,407 | 6,919 | | | | | | |
| 214 Pers Debt Service | 3,216 | 3,086 | | | | | | |
| 220 Social Security Administration | 6,712 | 11,351 | | 20,878 | | 26,707 | 26,707 | 26,707 |
| 231 Worker'S Compensation | 419 | 697 | | 1,365 | | 2,095 | 2,095 | 2,095 |
| 232 State Unemployment Insurance | 180 | 478 | | 1,091 | | 1,737 | 1,737 | 1,737 |
| 241 Professional Dues | | | | 850 | | 1,020 | 1,020 | 1,020 |
| 243 Tax Sheltered Annuities | 805 | 5,195 | | 3,834 | | 5,688 | 5,688 | 5,688 |
| 244 Insurance Benefits | 21,021 | 29,688 | | 40,562 | | 58,474 | 58,474 | 58,474 |
| 2XX Employee Benefits Total: | 48,839 | 71,014 | | 120,532 | | 181,643 | 181,643 | 181,643 |
| 319 Other Instruc. Prof. & Tech. Service | | 13,689 | | 53,619 | | | | |
| 341 Travel - Local In-District | 6 | 337 | | 1,547 | | 50 | 50 | 50 |
| 342 Travel & Exp. Out Of District | 217 | 8,563 | | 16,445 | | | | |
| 346 In-District Expense | 2,078 | 2,446 | | 8,334 | | 25,000 | 25,000 | 25,000 |
| 353 Postage | 9 | 276 | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 389 Other Non-Instruc.Prof.&Tech. Serv | | | | | | 7,491 | 7,491 | 7,491 |
| 3XX Purchased Services Total : | 2,310 | 25,312 | | 79,945 | | 32,541 | 32,541 | 32,541 |
| 410 Supplies | 1,800 | 13,737 | | 28,384 | | 94,553 | 94,553 | 94,553 |
| 421 Textbooks | | 24,766 | | 33,980 | | | | |
| 440 Periodicals | 165 | | | | | | | |
| 460 Non-Consumable Supplies | 82 | 3,167 | | 800 | | | | |
| 480 Computer Hardware | 51 | 8,434 | | 14,680 | | | | |
| 4XX Supplies & Materials Total : | 2,098 | 50,103 | | 77,844 | | 94,553 | 94,553 | 94,553 |
| 2213 Curriculum Development Total : | 142,020 | 300,008 | 2.510 | 552,857 | 4.150 | 657,820 | 657,820 | 657,820 |
| 2214 Multicultural Ed | | | | | | | | |
| 111 Licensed Salaries | 59,147 | 66,596 | 1.000 | 67,528 | 1.000 | 57,500 | 57,500 | 57,500 |
| 112 Classified Salaries | 52,944 | 45,765 | 1.000 | 43,356 | 1.000 | 33,691 | 33,691 | 33,691 |
| 113 Administrators | 15,434 | 0 | | | | | | |
| 124 Temps-Classified Salaries | 3,996 | 460 | | 1,060 | | | | |
| 131 Licensed Salaries-Add'L | 12,131 | 5,055 | | | | 5,384 | 5,384 | 5,384 |
| 132 Nonlicensed Salaries O/T | 2,490 | 10,777 | | 11,200 | | 11,748 | 11,748 | 11,748 |
| 139 Cell Phone Stipend | 1,189 | 1,380 | | | | 1,380 | 1,380 | 1,380 |
| 1XX Salaries Total : | 147,331 | 130,034 | 2.000 | 123,144 | 2.000 | 109,703 | 109,703 | 109,703 |
| 211 Pers Employer Contribution | 22,351 | 18,427 | | 22,952 | | 27,000 | 27,000 | 27,000 |
| 213 Pers Tier 3 Opsrp | 3,333 | 431 | | | | | | |
| 214 Pers Debt Service | 5,846 | 3,706 | | | | | | |
| 220 Social Security Administration | 10,982 | 9,750 | | 9,421 | | 8,287 | 8,287 | 8,287 |
| 231 Worker's Compensation | 674 | 574 | | 616 | | 650 | 650 | 650 |
| 232 State Unemployment Insurance | 298 | 377 | | 492 | | 704 | 704 | 704 |
| 243 Tax Sheltered Annuities | | | | 1,100 | | | | |
| 244 Insurance Benefits | 24,956 | 24,849 | | 26,630 | | 32,023 | 32,023 | 32,023 |
| 2XX Employee Benefits Total : | 68,440 | 58,114 | | 61,211 | | 68,664 | 68,664 | 68,664 |
| 319 Other Instruc.Prof.&Tech.Serv | 2,100 | 9,205 | | | | | | |
| 322 Repairs & Maint.Svcs.(On Contract) | 1,522 | 4,317 | | 5,000 | | | | |
| 324 Rentals | 3,000 | 4,500 | | | | | | |
| 341 Travel - Local In-District | 5,884 | 5,252 | | 9,000 | | | | |
| 342 Travel & Exp. Out Of District | 356 | 1,490 | | | | | | |
| 346 In-District Expense | 4 | 0 | | 500 | | | | |
| 351 Telephone | 3 | | | 100 | | | | |
| 353 Postage | | 2,557 | | 2,500 | | | | |
| 355 Printing And Binding | | 1,249 | | 3,000 | | | | |
| 389 Other Non-Instruc.Prof.&Tech. Serv | | 2,994 | | | | | | |
| 3XX Purchased Services Total : | 12,868 | 31,564 | | 20,100 | | | | |
| 410 Supplies | 4,347 | 33,210 | | 50,358 | | 96,273 | 96,273 | 96,273 |
| 431 Library Books | 178 | 297 | | | | | | |
| 432 Reference Books | 135 | | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal/State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 440 Periodicals | | 14 | | | | | | |
| 460 Non-Consumable Supplies | | | | 158 | | | | |
| 470 Computer Software | | 97 | | | | | | |
| 4XX Supplies & Materials Total: | 4,771 | 33,665 | | 50,358 | | 96,273 | 96,273 | 96,273 |
| 640 Dues And Fees | 204 | 150 | | | | | | |
| 6XX Other Objects Total: | 204 | 150 | | | | | | |
| 2214 Multicultural Ed Total: | 233,614 | 253,527 | 2.000 | 254,813 | 2.000 | 274,640 | 274,640 | 274,640 |
| 2222 School Library/Media Center | | | | | | | | |
| 112 Classified Salaries | | 3,350 | | | | | | |
| 1XX Salaries Total: | | 3,350 | | | | | | |
| 211 Pers Employer Contribution | | | | 293 | | | | |
| 213 Pers Tier 3 Opsrp | | | | 380 | | | | |
| 220 Social Security Administration | | | | 256 | | | | |
| 244 Insurance Benefits | | 1,530 | | | | | | |
| 2XX Employee Benefits Total: | | 2,459 | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 500 | 2,000 | | | | | | |
| 3XX Purchased Services Total: | 500 | 2,000 | | | | | | |
| 410 Supplies | 4,664 | 1,300 | | 50,000 | | | | |
| 421 Textbooks | | | | 3,000 | | | | |
| 431 Library Books | 7,708 | 4,600 | | 18,000 | | | | |
| 432 Reference Books | | 300 | | 1,000 | | | | |
| 440 Periodicals | | 583 | | | | | | |
| 470 Computer Software | 48 | | | | | | | |
| 480 Computer Hardware | | 2,164 | | 1,000 | | | | |
| 4XX Supplies & Materials Total: | 12,419 | 8,947 | | 73,000 | | | | |
| 2222 School Library/Media Center Total: | 12,919 | 16,756 | | 73,000 | | | | |
| 2223 Multimedia Services | | | | | | | | |
| 410 Supplies | | 24 | | 1,000 | | | | |
| 431 Library Books | | 971 | | | | | | |
| 460 Non-Consumable Supplies | 2,011 | | | 1,000 | | | | |
| 470 Computer Software | | | | 1,000 | | | | |
| 480 Computer Hardware | | | | 2,000 | | | | |
| 4XX Supplies & Materials Total: | 2,011 | 996 | | 5,000 | | | | |
| 2223 Multimedia Services Total: | 2,011 | 996 | | 5,000 | | | | |
| 2230 Assessment And Testing | | | | | | | | |
| 112 Classified Salaries | | 18,217 | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|----------------|--------------|----------------|--------------------|----------------|----------------|----------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 121 Subs-Licensed Salaries | 1,335 | 3,542 | | | | | | |
| 131 Licensed Salaries-Add'L | 0 | 2,736 | | | | | | |
| 1XX Salaries Total: | 1,335 | 24,494 | | | | | | |
| 211 Pers Employer Contribution | 13 | 1,901 | | | | | | |
| 213 Pers Tier 3 Opsrp | 13 | 1,373 | | | | | | |
| 214 Pers Debt Service | 11 | 445 | | | | | | |
| 220 Social Security Administration | 39 | 1,777 | | | | | | |
| 231 Worker'S Compensation | 2 | 121 | | | | | | |
| 232 State Unemployment Insurance | 1 | 84 | | | | | | |
| 243 Tax Sheltered Annuities | 0 | 85 | | | | | | |
| 244 Insurance Benefits | 0 | 5,252 | | | | | | |
| 2XX Employee Benefits Total: | 79 | 11,039 | | | | | | |
| 410 Supplies | | | | | | 275,000 | 275,000 | 275,000 |
| 4XX Supplies & Materials Total: | | | | | | 275,000 | 275,000 | 275,000 |
| 2230 Assessment And Testing Total: | 1,414 | 35,534 | | | | 275,000 | 275,000 | 275,000 |
| 2240 Instructional Staff Developmen | | | | | | | | |
| 111 Licensed Salaries | 416,145 | 511,900 | 4.490 | 256,305 | 4.920 | 282,900 | 282,900 | 282,900 |
| 112 Classified Salaries | 8,458 | 7,383 | 0.500 | 13,657 | | | | |
| 113 Administrators | | 3,623 | | | | | | |
| 121 Subs-Licensed Salaries | 82,261 | 154,959 | | 214,309 | | 38,398 | 38,398 | 38,398 |
| 123 Temps-Licensed Salaries | 8,590 | 4,882 | | | | | | |
| 124 Temps-Classified Salaries | 1,577 | | | | | | | |
| 131 Licensed Salaries-Add'L | 100,413 | 147,412 | | 189,203 | | 65,037 | 65,037 | 65,037 |
| 132 Nonlicensed Salaries O/T | | 105 | | | | | | |
| 139 Cell Phone Stipend | 0 | 1,839 | | | | | | |
| 1XX Salaries Total: | 617,443 | 832,103 | 4.990 | 673,474 | 4.920 | 386,335 | 386,335 | 386,335 |
| 211 Pers Employer Contribution | 92,325 | 90,297 | | 112,183 | | 96,083 | 96,083 | 96,083 |
| 213 Pers Tier 3 Opsrp | 10,144 | 19,810 | | | | | | |
| 214 Pers Debt Service | 21,735 | 19,968 | | | | | | |
| 220 Social Security Administration | 41,553 | 61,026 | | 59,521 | | 29,555 | 29,555 | 29,555 |
| 231 Worker'S Compensation | 2,503 | 3,770 | | 3,366 | | 2,317 | 2,317 | 2,317 |
| 232 State Unemployment Insurance | 1,090 | 2,416 | | 2,696 | | 2,511 | 2,511 | 2,511 |
| 243 Tax Sheltered Annuities | 3,727 | 5,390 | | 4,141 | | 3,528 | 3,528 | 3,528 |
| 244 Insurance Benefits | 74,966 | 112,490 | | 85,064 | | 69,990 | 69,990 | 69,990 |
| 2XX Employee Benefits Total: | 248,042 | 315,166 | | 266,971 | | 203,984 | 203,984 | 203,984 |
| 312 Instructional Prgms. Improv.Servs. | | 8,000 | | | | | | |
| 319 Other Instruc.Prof.& Tech.Service | 29,217 | 244,371 | | 262,868 | | 34,368 | 34,368 | 34,368 |
| 341 Travel - Local In-District | 39 | 644 | | 1,000 | | | | |
| 342 Travel & Exp. Out Of District | 52,422 | 62,662 | | 68,678 | | 1,741 | 1,741 | 1,741 |
| 346 In-District Expense | 10,111 | 15,830 | | 11,353 | | | | |
| 353 Postage | | 24 | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|-----------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 389 Other Non-Instruc.Prof.&Tech. Serv | 2,963 | 8,449 | | 1,950 | | | | |
| 3XX Purchased Services Total : | 94,751 | 339,981 | | 345,849 | | 36,109 | 36,109 | 36,109 |
| 410 Supplies | 2,554 | 5,772 | | 20,220 | | 179,298 | 179,298 | 179,298 |
| 421 Textbooks | 800 | 7,549 | | 92,681 | | | | |
| 432 Reference Books | 194 | 2,802 | | | | | | |
| 440 Periodicals | 350 | | | 500 | | | | |
| 460 Non-Consumable Supplies | 29 | 6,144 | | | | | | |
| 470 Computer Software | | 3,699 | | 3,200 | | | | |
| 480 Computer Hardware | | 37,028 | | 6,240 | | | | |
| 4XX Supplies & Materials Total : | 3,926 | 62,994 | | 122,841 | | 179,298 | 179,298 | 179,298 |
| 640 Dues And Fees | 525 | 409 | | | | | | |
| 690 Grant Indirect Charges | 0 | | | | | | | |
| 6XX Other Objects Total : | 525 | 409 | | | | | | |
| 2240 Instructional Staff Developmen Total : | 964,688 | 1,550,653 | 4.990 | 1,409,135 | 4.920 | 805,726 | 805,726 | 805,726 |
| 2411 Principals Services | | | | | | | | |
| 112 Classified Salaries | | 4,690 | | | | | | |
| 122 Subs-Classified Salaries | 452 | | | | | | | |
| 131 Licensed Salaries-Add'l | 670 | | | | | | | |
| 1XX Salaries Total : | 1,122 | 4,690 | | | | | | |
| 211 Pers Employer Contribution | 25 | 943 | | | | | | |
| 214 Pers Debt Service | 20 | | | | | | | |
| 220 Social Security Administration | 90 | 359 | | | | | | |
| 231 Worker'S Compensation | 8 | | | | | | | |
| 232 State Unemployment Insurance | 2 | | | | | | | |
| 243 Tax Sheltered Annuities | 110 | | | | | | | |
| 244 Insurance Benefits | | 2,142 | | | | | | |
| 2XX Employee Benefits Total : | 254 | 3,444 | | | | | | |
| 324 Rentals | | 1,500 | | | | | | |
| 342 Travel & Exp. Out Of District | 0 | | | 3,000 | | | | |
| 346 In-District Expense | 404 | 205 | | | | | | |
| 389 Other Non-Instruc.Prof.&Tech. Serv | | 11,542 | | 1,000 | | | | |
| 3XX Purchased Services Total : | 404 | 13,247 | | 4,000 | | | | |
| 410 Supplies | 11,815 | 3,564 | | 69,000 | | | | |
| 460 Non-Consumable Supplies | 4,848 | 376 | | 5,000 | | | | |
| 470 Computer Software | 504 | 125 | | | | | | |
| 480 Computer Hardware | 237 | 3,963 | | | | | | |
| 4XX Supplies & Materials Total : | 17,404 | 8,028 | | 74,000 | | | | |
| 541 Initial & Addnl. Equip. Purchases | | | | 2,000 | | | | |
| 542 Replacement Equipment Purchases | 0 | | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 5XX Capital Outlay Total : | 0 | | | 2,000 | | | | |
| 2411 Principals Services Total : | 19,185 | 29,409 | | 80,000 | | | | |
| 2490 Other Support Serv. -School Adm | | | | | | | | |
| 113 Administrators | 2,014 | | | | | | | |
| 1XX Salaries Total : | 2,014 | | | | | | | |
| 211 Pers Employer Contribution | 68 | | | | | | | |
| 213 Pers Tier 3 Opsrp | 98 | | | | | | | |
| 214 Pers Debt Service | 37 | | | | | | | |
| 220 Social Security Administration | 152 | | | | | | | |
| 231 Worker' S Compensation | 10 | | | | | | | |
| 232 State Unemployment Insurance | 4 | | | | | | | |
| 243 Tax Sheltered Annuities | 9 | | | | | | | |
| 244 Insurance Benefits | 815 | | | | | | | |
| 2XX Employee Benefits Total : | 1,193 | | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 1,875 | | | | | | | |
| 324 Rentals | 80 | 639 | | | | | | |
| 342 Travel & Exp. Out Of District | 88,838 | 22,262 | | | | | | |
| 346 In-District Expense | 12,370 | 8,816 | | | | | | |
| 3XX Purchased Services Total : | 103,163 | 31,717 | | | | | | |
| 432 Reference Books | 947 | | | | | | | |
| 4XX Supplies & Materials Total : | 947 | | | | | | | |
| 2490 Other Support Serv. -School Adm Total : | 107,317 | 31,717 | | | | | | |
| 2521 Financial & Support Services | | | | | | | | |
| 112 Classified Salaries | 0 | 0 | | | | | | |
| 1XX Salaries Total : | 0 | 0 | | | | | | |
| 211 Pers Employer Contribution | 0 | 0 | | | | | | |
| 214 Pers Debt Service | 0 | 0 | | | | | | |
| 220 Social Security Administration | 0 | 0 | | | | | | |
| 231 Worker' S Compensation | 0 | 0 | | | | | | |
| 232 State Unemployment Insurance | 0 | 0 | | | | | | |
| 243 Tax Sheltered Annuities | 0 | 0 | | | | | | |
| 244 Insurance Benefits | 0 | 0 | | | | | | |
| 2XX Employee Benefits Total : | 0 | 0 | | | | | | |
| 690 Grant Indirect Charges | 496,635 | 611,295 | | 644,305 | | 507,944 | 507,944 | 507,944 |
| 6XX Other Objects Total : | 496,635 | 611,295 | | 644,305 | | 507,944 | 507,944 | 507,944 |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 2521 Financial & Support Services Total : | 496,635 | 611,295 | | 644,305 | | 507,944 | 507,944 | 507,944 |
| 2544 Building Maint Improvements | | | | | | | | |
| 322 Repairs & Maint. Svcs. (On Contract) | | | | | | 1,000 | 1,000 | 1,000 |
| 3XX Purchased Services Total : | | | | | | 1,000 | 1,000 | 1,000 |
| 522 Bldg. Improv. (Done Maint. Dept.) | 4,251 | 20,390 | | 5,000 | | | | |
| 531 Improvement Of Sites | 3,625 | 1,875 | | | | | | |
| 5XX Capital Outlay Total : | 7,876 | 22,265 | | 5,000 | | | | |
| 2544 Building Maint Improvements Total : | 7,876 | 22,265 | | 5,000 | | 1,000 | 1,000 | 1,000 |
| 2548 Care Of Buildings Services | | | | | | | | |
| 112 Classified Salaries | 2,067 | 480 | | 292 | | | | |
| 1XX Salaries Total : | 2,067 | 480 | | 292 | | | | |
| 211 Pers Employer Contribution | 91 | | | 55 | | | | |
| 213 Pers Tier 3 Opsrp | 222 | | | | | | | |
| 214 Pers Debt Service | 68 | | | | | | | |
| 220 Social Security Administration | 111 | | | 22 | | | | |
| 231 Worker'S Compensation | 66 | | | 12 | | | | |
| 232 State Unemployment Insurance | 3 | | | 1 | | | | |
| 243 Tax Sheltered Annuities | | | | 2 | | | | |
| 244 Insurance Benefits | 750 | | | 138 | | | | |
| 2XX Employee Benefits Total : | 1,312 | | | 230 | | | | |
| 2548 Care Of Buildings Services Total : | 3,378 | 480 | | 522 | | | | |
| 2554 Vehicle Purch. Serv. & Maint. Se | | | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 13,140 | | | | | | | |
| 3XX Purchased Services Total : | 13,140 | | | | | | | |
| 2554 Vehicle Purch. Serv. & Maint. Se Total : | 13,140 | | | | | | | |
| 2555 Student Transportation Dist. E | | | | | | | | |
| 112 Classified Salaries | 26,364 | 36,786 | | 34,491 | | 1,002 | 1,002 | 1,002 |
| 124 Temps-Classified Salaries | 7,287 | | | | | | | |
| 1XX Salaries Total : | 33,651 | 36,786 | | 34,491 | | 1,002 | 1,002 | 1,002 |
| 211 Pers Employer Contribution | 172 | | | | | | | |
| 220 Social Security Administration | 58 | | | | | | | |
| 2XX Employee Benefits Total : | 230 | | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 1,180 | 2,885 | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|--------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 3XX Purchased Services Total : | 1,180 | 2,885 | | | | | | |
| 410 Supplies | 52 | | | | | | | |
| 4XX Supplies & Materials Total : | 52 | | | | | | | |
| 868 Other Than Home To School | 14,043 | 8,168 | | 34,188 | | 4,846 | 4,846 | 4,846 |
| 8XX Maintenance Supplies Total : | 14,043 | 8,168 | | 34,188 | | 4,846 | 4,846 | 4,846 |
| 2555 Student Transportation Dist. E Total : | 49,155 | 47,840 | | 68,679 | | 5,848 | 5,848 | 5,848 |
| 2556 Student Transportation - Refund | | | | | | | | |
| 112 Classified Salaries | 76 | | | | | | | |
| 1XX Salaries Total : | 76 | | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 0 | | | | | | | |
| 3XX Purchased Services Total : | 0 | | | | | | | |
| 868 Other Than Home To School | 24 | | | | | | | |
| 8XX Maintenance Supplies Total : | 24 | | | | | | | |
| 2556 Student Transportation - Refund Total : | 100 | | | | | | | |
| 2559 Other Pupil Transportation Ser | | | | | | | | |
| 331 Pupil Transp. To And From School | 0 | | | | | | | |
| 3XX Purchased Services Total : | 0 | | | | | | | |
| 2559 Other Pupil Transportation Ser Total : | 0 | | | | | | | |
| 2630 Public Information Services | | | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | | | | 2,000 | | | | |
| 3XX Purchased Services Total : | | | | 2,000 | | | | |
| 2630 Public Information Services Total : | | | | 2,000 | | | | |
| 2641 Hr Service Area Direction | | | | | | | | |
| 112 Classified Salaries | | | | | 1.000 | 25,600 | 25,600 | 25,600 |
| 1XX Salaries Total : | | | | | 1.000 | 25,600 | 25,600 | 25,600 |
| 211 Pers Employer Contribution | | | | | | 6,394 | 6,394 | 6,394 |
| 220 Social Security Administration | | | | | | 1,958 | 1,958 | 1,958 |
| 231 Worker' S Compensation | | | | | | 154 | 154 | 154 |
| 232 State Unemployment Insurance | | | | | | 166 | 166 | 166 |
| 243 Tax Sheltered Annuities | | | | | | 180 | 180 | 180 |
| 244 Insurance Benefits | | | | | | 13,900 | 13,900 | 13,900 |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|--------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 2XX Employee Benefits Total : | | | | | | 22,752 | 22,752 | 22,752 |
| 2641 Hr Service Area Direction Total : | | | | | 1.000 | 48,352 | 48,352 | 48,352 |
| 2660 Computing & Info Services | | | | | | | | |
| 322 Repairs & Maint. Svcs. (On Contract) | 43,152 | 14,174 | | 18,202 | | | | |
| 386 Data Processing Ser. (Non-Instruct.) | 4,800 | | | | | 134,383 | 134,383 | 134,383 |
| 3XX Purchased Services Total : | 47,952 | 14,174 | | 18,202 | | 134,383 | 134,383 | 134,383 |
| 410 Supplies | 90 | | | | | | | |
| 460 Non-Consumable Supplies | 657 | | | | | | | |
| 4XX Supplies & Materials Total : | 747 | | | | | | | |
| 2660 Computing & Info Services Total : | 48,699 | 14,174 | | 18,202 | | 134,383 | 134,383 | 134,383 |
| 2665 Site-Based Technology | | | | | | | | |
| 112 Classified Salaries | 11,300 | 32,688 | | | 0.400 | 13,200 | 13,200 | 13,200 |
| 121 Subs-Licensed Salaries | 246 | | | | | | | |
| 1XX Salaries Total : | 11,546 | 32,688 | | | 0.400 | 13,200 | 13,200 | 13,200 |
| 211 Pers Employer Contribution | 20 | 3,385 | | | | 3,300 | 3,300 | 3,300 |
| 213 Pers Tier 3 Opsrp | 12 | 1,913 | | | | | | |
| 214 Pers Debt Service | 7 | 847 | | | | | | |
| 220 Social Security Administration | 19 | 2,500 | | | | 1,010 | 1,010 | 1,010 |
| 231 Worker' S Compensation | 1 | 98 | | | | 79 | 79 | 79 |
| 232 State Unemployment Insurance | 1 | 63 | | | | 86 | 86 | 86 |
| 243 Tax Sheltered Annuities | | 0 | | | | 72 | 72 | 72 |
| 244 Insurance Benefits | | 14,404 | | | | 5,560 | 5,560 | 5,560 |
| 2XX Employee Benefits Total : | 60 | 23,210 | | | | 10,107 | 10,107 | 10,107 |
| 319 Other Instruc. Prof. & Tech. Service | | 18,067 | | | | | | |
| 341 Travel - Local In-District | | 103 | | | | | | |
| 3XX Purchased Services Total : | | 18,169 | | | | | | |
| 410 Supplies | 353 | 1,695 | | | | | | |
| 460 Non-Consumable Supplies | | 6,450 | | | | | | |
| 480 Computer Hardware | 4,276 | | | | | | | |
| 4XX Supplies & Materials Total : | 4,629 | 8,145 | | | | | | |
| 2665 Site-Based Technology Total : | 16,234 | 82,212 | | | 0.400 | 23,307 | 23,307 | 23,307 |
| 2669 Other Technology Services | | | | | | | | |
| 351 Telephone | 2,105 | 8,061 | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 495 | 5,522 | | | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 3XX Purchased Services Total : | 2,600 | 13,583 | | | | | | |
| 2669 Other Technology Services Total : | 2,600 | 13,583 | | | | | | |
| 2700 District Retirement | | | | | | | | |
| 249 District Retirement Fund | 290,517 | 332,142 | | 297,136 | | 264,243 | 264,243 | 264,243 |
| 2XX Employee Benefits Total : | 290,517 | 332,142 | | 297,136 | | 264,243 | 264,243 | 264,243 |
| 2700 District Retirement Total : | 290,517 | 332,142 | | 297,136 | | 264,243 | 264,243 | 264,243 |
| 2XXX Support Services Total : | 5,390,999 | 5,902,309 | 27.727 | 5,643,348 | 29.948 | 5,410,605 | 5,410,605 | 5,410,605 |
| 3320 Community Recreation Services | | | | | | | | |
| 112 Classified Salaries | 19,288 | 10,213 | 0.100 | 4,236 | | | | |
| 131 Licensed Salaries-Add'l | 1,200 | 2,003 | | 1,775 | | | | |
| 1XX Salaries Total : | 20,488 | 12,216 | 0.100 | 6,011 | | | | |
| 211 Pers Employer Contribution | 3,537 | 1,504 | | 1,130 | | | | |
| 214 Pers Debt Service | 868 | 408 | | | | | | |
| 220 Social Security Administration | 1,469 | 876 | | 460 | | | | |
| 231 Worker's Compensation | 91 | 54 | | 30 | | | | |
| 232 State Unemployment Insurance | 38 | 28 | | 24 | | | | |
| 243 Tax Sheltered Annuities | | | | 20 | | | | |
| 244 Insurance Benefits | 6,106 | 3,974 | | 1,384 | | | | |
| 2XX Employee Benefits Total : | 12,109 | 6,844 | | 3,048 | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 11,463 | 6,360 | | 6,000 | | | | |
| 343 Travel & Fees, Student | | 240 | | 300 | | | | |
| 346 In-District Expense | | | | 1,000 | | | | |
| 353 Postage | 38 | | | | | | | |
| 354 Advertising | | 50 | | 100 | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 1,000 | | | | | | | |
| 3XX Purchased Services Total : | 12,501 | 6,650 | | 7,400 | | | | |
| 410 Supplies | 3,140 | 821 | | 1,046 | | | | |
| 4XX Supplies & Materials Total : | 3,140 | 821 | | 1,046 | | | | |
| 640 Dues And Fees | | 25 | | 50 | | | | |
| 6XX Other Objects Total : | | 25 | | 50 | | | | |
| 3320 Community Recreation Services Total : | 48,238 | 26,556 | 0.100 | 17,555 | | | | |
| 3390 Krvm | | | | | | | | |
| 112 Classified Salaries | 126,180 | 117,880 | 3.500 | 105,725 | 3.500 | 121,169 | 121,169 | 121,169 |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|----------------|--------------|----------------|--------------------|----------------|----------------|----------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 114 Classified Supervisors | 58,429 | 61,350 | 1.000 | 83,381 | 1.000 | 61,323 | 61,323 | 61,323 |
| 124 Temps-Classified Salaries | 11,777 | 17,928 | | 15,450 | | 34,529 | 34,529 | 34,529 |
| 132 Nonlicensed Salaries O/T | 4,443 | 4,779 | | 5,201 | | 4,779 | 4,779 | 4,779 |
| 139 Cell Phone Stipend | 2,076 | 2,076 | | 2,400 | | 2,076 | 2,076 | 2,076 |
| 1XX Salaries Total: | 202,905 | 204,013 | 4.500 | 212,157 | 4.500 | 223,876 | 223,876 | 223,876 |
| 211 Pers Employer Contribution | 17,562 | 16,114 | | 36,530 | | 46,789 | 46,789 | 46,789 |
| 213 Pers Tier 3 Opsrp | 21,598 | 13,729 | | | | | | |
| 214 Pers Debt Service | 7,189 | 6,293 | | | | | | |
| 220 Social Security Administration | 14,461 | 13,977 | | 16,047 | | 16,968 | 16,968 | 16,968 |
| 231 Worker'S Compensation | 1,495 | 973 | | 1,049 | | 1,331 | 1,331 | 1,331 |
| 232 State Unemployment Insurance | 379 | 516 | | 840 | | 1,442 | 1,442 | 1,442 |
| 241 Professional Dues | | | | 1,200 | | 1,200 | 1,200 | 1,200 |
| 243 Tax Sheltered Annuities | 4,629 | 4,867 | | 4,300 | | 4,250 | 4,250 | 4,250 |
| 244 Insurance Benefits | 50,309 | 51,572 | | 60,940 | | 61,980 | 61,980 | 61,980 |
| 2XX Employee Benefits Total: | 117,620 | 108,042 | | 120,906 | | 133,960 | 133,960 | 133,960 |
| 321 Equip. Rep. (Not On Serv. Contract) | 1,404 | 554 | | 1,100 | | | | |
| 324 Rentals | 56,682 | 60,930 | | 56,280 | | | | |
| 325 Electricity | 1,104 | 18,109 | | 15,610 | | | | |
| 341 Travel - Local In-District | 1,180 | 2,005 | | 1,800 | | | | |
| 342 Travel & Exp. Out Of District | 5,214 | 2,295 | | 1,600 | | | | |
| 346 In-District Expense | 229 | 290 | | 400 | | | | |
| 351 Telephone | 8,319 | 8,725 | | 12,000 | | | | |
| 353 Postage | 3,349 | 4,400 | | 4,000 | | | | |
| 354 Advertising | 1,272 | 408 | | 1,000 | | | | |
| 381 Audit Services | 8,450 | 9,150 | | 9,150 | | | | |
| 382 Legal Services | 4,843 | 7,427 | | 2,800 | | | | |
| 389 Other Non-Instruc.Prof.&Tech. Serv | 44,413 | 11,021 | | 16,000 | | | | |
| 3XX Purchased Services Total: | 136,459 | 125,314 | | 121,740 | | | | |
| 410 Supplies | 28,362 | 13,904 | | 25,776 | | 123,118 | 123,118 | 123,118 |
| 460 Non-Consumable Supplies | 94,097 | 10,248 | | 20,593 | | | | |
| 470 Computer Software | 757 | 980 | | 1,000 | | | | |
| 480 Computer Hardware | 2,281 | 1,562 | | 1,000 | | | | |
| 4XX Supplies & Materials Total: | 125,497 | 26,695 | | 48,369 | | 123,118 | 123,118 | 123,118 |
| 541 Initial & Addnl. Equip. Purchases | 289,989 | | | 142,000 | | | | |
| 5XX Capital Outlay Total: | 289,989 | | | 142,000 | | | | |
| 640 Dues And Fees | 17,481 | 1,803 | | 2,500 | | | | |
| 655 Judg. & Settlem.Against The Distric | 250 | | | | | | | |
| 6XX Other Objects Total: | 17,731 | 1,803 | | 2,500 | | | | |
| 861 Vehicle Supplies | | | | 1,000 | | | | |
| 863 Tires | 9 | | | | | | | |
| 864 Fuel | | | | 2,000 | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 8XX Maintenance Supplies Total : | 9 | | | 3,000 | | | | |
| 3390 Krvm Total : | 890,209 | 465,866 | 4.500 | 650,672 | 4.500 | 480,954 | 480,954 | 480,954 |
| 3399 Other Community Services | | | | | | | | |
| 112 Classified Salaries | 23,383 | 10,585 | 0.350 | 9,661 | 0.100 | 2,547 | 2,547 | 2,547 |
| 131 Licensed Salaries-Add'l | 2,213 | | | | | | | |
| 139 Cell Phone Stipend | | 147 | | 480 | | | | |
| 1XX Salaries Total : | 25,596 | 10,732 | 0.350 | 10,141 | 0.100 | 2,547 | 2,547 | 2,547 |
| 211 Pers Employer Contribution | 3,664 | 1,330 | | 1,816 | | 636 | 636 | 636 |
| 213 Pers Tier 3 Opsrp | 643 | 266 | | | | | | |
| 214 Pers Debt Service | 1,035 | 325 | | | | | | |
| 220 Social Security Administration | 1,947 | 821 | | 739 | | 195 | 195 | 195 |
| 231 Worker's Compensation | 125 | 52 | | 48 | | 15 | 15 | 15 |
| 232 State Unemployment Insurance | 51 | 31 | | 39 | | 17 | 17 | 17 |
| 243 Tax Sheltered Annuities | | | | 70 | | 18 | 18 | 18 |
| 244 Insurance Benefits | 8,251 | 3,586 | | 4,844 | | 1,383 | 1,383 | 1,383 |
| 2XX Employee Benefits Total : | 15,716 | 6,411 | | 7,556 | | 2,264 | 2,264 | 2,264 |
| 319 Other Instruc. Prof. & Tech. Service | 990 | | | | | | | |
| 341 Travel - Local In-District | 276 | | | | | | | |
| 342 Travel & Exp. Out Of District | 55 | | | | | | | |
| 346 In-District Expense | 2,235 | 1,463 | | 2,000 | | | | |
| 351 Telephone | 122 | 104 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 5,500 | | | | | | | |
| 3XX Purchased Services Total : | 9,178 | 1,567 | | 2,000 | | | | |
| 410 Supplies | 4,963 | 1,215 | | 1,700 | | 1,186 | 1,186 | 1,186 |
| 4XX Supplies & Materials Total : | 4,963 | 1,215 | | 1,700 | | 1,186 | 1,186 | 1,186 |
| 3399 Other Community Services Total : | 55,453 | 19,926 | 0.350 | 21,397 | 0.100 | 5,997 | 5,997 | 5,997 |
| 3510 Custody And Care Of Children S | | | | | | | | |
| 112 Classified Salaries | 0 | 1,138 | | | | | | |
| 1XX Salaries Total : | 0 | 1,138 | | | | | | |
| 211 Pers Employer Contribution | 0 | 229 | | | | | | |
| 214 Pers Debt Service | 0 | | | | | | | |
| 220 Social Security Administration | 0 | 86 | | | | | | |
| 231 Worker's Compensation | 0 | | | | | | | |
| 232 State Unemployment Insurance | 0 | | | | | | | |
| 244 Insurance Benefits | 0 | 535 | | | | | | |
| 2XX Employee Benefits Total : | 0 | 850 | | | | | | |
| 410 Supplies | 739 | | | 1,000 | | | | |

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal /State/Local Programs
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | |
|---|---------------------|-------------|-------------|------------|---------|--------------------|------------|------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | Proposed | Approved | Adopted |
| 4XX Supplies & Materials Total : | 739 | | | 1,000 | | | | |
| 3510 Custody And Care Of Children S Total : | 739 | 1,988 | | 1,000 | | | | |
| 4150 Capital Building Improvement | | | | | | | | |
| 112 Classified Salaries | | 1,863 | | 213 | | | | |
| 1XX Salaries Total : | | 1,863 | | 213 | | | | |
| 211 Pers Employer Contribution | | 781 | | 40 | | | | |
| 220 Social Security Administration | | 318 | | 16 | | | | |
| 231 Worker' S Compensation | | 21 | | 1 | | | | |
| 232 State Unemployment Insurance | | 17 | | 1 | | | | |
| 243 Tax Sheltered Annuities | | | | 1 | | | | |
| 244 Insurance Benefits | | 1,153 | | 83 | | | | |
| 2XX Employee Benefits Total : | | 2,289 | | 142 | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | | | | | | 4,000 | 4,000 | 4,000 |
| 3XX Purchased Services Total : | | | | | | 4,000 | 4,000 | 4,000 |
| 522 Bldg. Improv. (Done Maint. Dept.) | | 20,460 | | 53,403 | | 59,500 | 59,500 | 59,500 |
| 531 Improvement Of Sites | 58,033 | 11,967 | | | | | | |
| 5XX Capital Outlay Total : | 58,033 | 32,427 | | 53,403 | | 59,500 | 59,500 | 59,500 |
| 4150 Capital Building Improvement Total : | 58,033 | 36,579 | | 53,758 | | 63,500 | 63,500 | 63,500 |
| Total Requirements: | 17,089,642 | 18,592,777 | 204.941 | 19,201,142 | 151.445 | 16,205,910 | 16,205,910 | 16,205,910 |

PROGRAM BUDGET DETAIL

STUDENT BODY FUND

Student Body Fund
Resources

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|-----------------------------------|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 21790 Other Pupil Activity Income | 4,942,604 | 5,133,072 | | 5,700,000 | | 5,900,000 | 5,900,000 | 5,900,000 |
| 25400 Net Working Capital | 3,533,506 | 3,856,257 | | 3,800,000 | | 3,900,000 | 3,900,000 | 3,900,000 |
| Total Resources: | 8,476,110 | 8,989,329 | | 9,500,000 | | 9,800,000 | 9,800,000 | 9,800,000 |

PROGRAM BUDGET DETAIL

STUDENT BODY FUND

Student Body Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 1113 Elementary Extra-Curricular | | | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 198,006 | 330,294 | | 300,000 | | 30,000 | 30,000 | 30,000 |
| 342 Travel & Exp. Out Of District | 17,735 | 8,602 | | 25,000 | | 25,000 | 25,000 | 25,000 |
| 343 Travel & Fees, Student | 36,988 | 26,246 | | 50,000 | | 50,000 | 50,000 | 50,000 |
| 346 In-District Expense | 5,267 | 43,837 | | 50,000 | | 50,000 | 50,000 | 50,000 |
| 353 Postage | 44 | 340 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 0 | 0 | | 50,000 | | 50,000 | 50,000 | 50,000 |
| 3XX Purchased Services Total : | 258,041 | 409,319 | | 475,000 | | 205,000 | 205,000 | 205,000 |
| 410 Supplies | 729,033 | 893,257 | | 1,250,000 | | 1,500,000 | 1,500,000 | 1,500,000 |
| 421 Textbooks | 2,166 | 67 | | 5,000 | | 5,000 | 5,000 | 5,000 |
| 431 Library Books | 14,487 | 4,413 | | 20,000 | | 20,000 | 20,000 | 20,000 |
| 432 Reference Books | 472 | 795 | | | | | | |
| 460 Non-Consumable Supplies | 13,574 | 6,383 | | 25,000 | | 25,000 | 25,000 | 25,000 |
| 470 Computer Software | | 3,544 | | 5,000 | | 5,000 | 5,000 | 5,000 |
| 4XX Supplies & Materials Total : | 759,733 | 908,459 | | 1,305,000 | | 1,555,000 | 1,555,000 | 1,555,000 |
| 522 Bldg. Improv. (Done Maint. Dept.) | | 795 | | | | | | |
| 541 Initial & Addnl. Equip. Purchases | | 500 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 542 Replacement Equipment Purchases | 163 | | | | | | | |
| 550 Technology | 21,950 | 15,035 | | 30,000 | | 30,000 | 30,000 | 30,000 |
| 5XX Capital Outlay Total : | 22,112 | 16,330 | | 40,000 | | 40,000 | 40,000 | 40,000 |
| 640 Dues And Fees | 39,231 | 36,326 | | 50,000 | | 50,000 | 50,000 | 50,000 |
| 6XX Other Objects Total : | 39,231 | 36,326 | | 50,000 | | 50,000 | 50,000 | 50,000 |
| 868 Other Than Home To School | 484 | 0 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 8XX Maintenance Supplies Total : | 484 | 0 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 1113 Elementary Extra-Curricular Total : | 1,079,602 | 1,370,433 | | 1,880,000 | | 1,860,000 | 1,860,000 | 1,860,000 |
| 1122 Middle School Activities | | | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 10,029 | 40,156 | | 20,000 | | 20,000 | 20,000 | 20,000 |
| 342 Travel & Exp. Out Of District | 11,399 | 2,412 | | 15,000 | | 15,000 | 15,000 | 15,000 |
| 343 Travel & Fees, Student | 6,921 | 5,903 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 346 In-District Expense | 27,023 | 18,133 | | 35,000 | | 35,000 | 35,000 | 35,000 |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 78,987 | 127,941 | | 225,000 | | 225,000 | 225,000 | 225,000 |
| 3XX Purchased Services Total : | 134,359 | 194,545 | | 305,000 | | 305,000 | 305,000 | 305,000 |
| 410 Supplies | 424,359 | 414,264 | | 500,000 | | 750,000 | 750,000 | 750,000 |
| 421 Textbooks | 6,560 | 2,502 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 431 Library Books | 632 | 2,685 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 460 Non-Consumable Supplies | 24,594 | 17,351 | | 25,000 | | 25,000 | 25,000 | 25,000 |
| 470 Computer Software | | 45 | | | | | | |
| 4XX Supplies & Materials Total : | 456,145 | 436,847 | | 545,000 | | 795,000 | 795,000 | 795,000 |

PROGRAM BUDGET DETAIL

STUDENT BODY FUND

Student Body Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 541 Initial & Addnl. Equip. Purchases | 5,000 | | | 50,000 | | 50,000 | 50,000 | 50,000 |
| 550 Technology | 1,473 | 18,035 | | 50,000 | | 50,000 | 50,000 | 50,000 |
| 5XX Capital Outlay Total: | 6,473 | 18,035 | | 100,000 | | 100,000 | 100,000 | 100,000 |
| 640 Dues And Fees | 45,423 | 31,522 | | 75,000 | | 75,000 | 75,000 | 75,000 |
| 6XX Other Objects Total: | 45,423 | 31,522 | | 75,000 | | 75,000 | 75,000 | 75,000 |
| 868 Other Than Home To School | 0 | -19,836 | | 15,000 | | 15,000 | 15,000 | 15,000 |
| 8XX Maintenance Supplies Total: | 0 | -19,836 | | 15,000 | | 15,000 | 15,000 | 15,000 |
| 1122 Middle School Activities Total: | 642,399 | 661,113 | | 1,040,000 | | 1,290,000 | 1,290,000 | 1,290,000 |
| 1132 Student Activities | | | | | | | | |
| 319 Other Instruc. Prof. & Tech. Service | 71,290 | 53,792 | | 75,000 | | 75,000 | 75,000 | 75,000 |
| 342 Travel & Exp. Out Of District | 50,528 | 45,257 | | 75,000 | | 75,000 | 75,000 | 75,000 |
| 343 Travel & Fees, Student | 180,589 | 218,281 | | 200,000 | | 200,000 | 200,000 | 200,000 |
| 346 In-District Expense | 52,617 | 38,779 | | 75,000 | | 75,000 | 75,000 | 75,000 |
| 353 Postage | -1,617 | 994 | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 451,473 | 412,640 | | 500,000 | | 500,000 | 500,000 | 500,000 |
| 3XX Purchased Services Total: | 804,881 | 769,742 | | 925,000 | | 925,000 | 925,000 | 925,000 |
| 410 Supplies | 1,000,503 | 1,108,363 | | 1,250,000 | | 1,500,000 | 1,500,000 | 1,500,000 |
| 421 Textbooks | 14,097 | 10,719 | | 25,000 | | 25,000 | 25,000 | 25,000 |
| 431 Library Books | 803 | 2,761 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 432 Reference Books | 1,541 | | | 5,000 | | 5,000 | 5,000 | 5,000 |
| 460 Non-Consumable Supplies | 41,278 | 46,956 | | 75,000 | | 75,000 | 75,000 | 75,000 |
| 470 Computer Software | 99 | 70,658 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 4XX Supplies & Materials Total: | 1,058,321 | 1,239,456 | | 1,375,000 | | 1,625,000 | 1,625,000 | 1,625,000 |
| 522 Bldg. Improv. (Done Maint. Dept.) | 0 | | | | | | | |
| 541 Initial & Addnl. Equip. Purchases | | 5,800 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 542 Replacement Equipment Purchases | | | | 15,000 | | 15,000 | 15,000 | 15,000 |
| 550 Technology | | 1,278 | | 15,000 | | 15,000 | 15,000 | 15,000 |
| 5XX Capital Outlay Total: | 0 | 7,078 | | 40,000 | | 40,000 | 40,000 | 40,000 |
| 640 Dues And Fees | 1,034,650 | 1,059,547 | | 1,250,000 | | 1,250,000 | 1,250,000 | 1,250,000 |
| 6XX Other Objects Total: | 1,034,650 | 1,059,547 | | 1,250,000 | | 1,250,000 | 1,250,000 | 1,250,000 |
| 868 Other Than Home To School | 0 | 40,771 | | 10,000 | | 100,000 | 100,000 | 100,000 |
| 8XX Maintenance Supplies Total: | 0 | 40,771 | | 10,000 | | 100,000 | 100,000 | 100,000 |
| 1132 Student Activities Total: | 2,897,851 | 3,116,594 | | 3,600,000 | | 3,940,000 | 3,940,000 | 3,940,000 |

PROGRAM BUDGET DETAIL

STUDENT BODY FUND

Student Body Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | |
|--|---------------------|-------------|-------------|-----------|-----|--------------------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | Proposed | Approved | Adopted |
| 1XXX Instruction Total: | 4,619,852 | 5,148,140 | | 6,520,000 | | 7,090,000 | 7,090,000 | 7,090,000 |
| 6110 Contingency Fund | | | | | | | | |
| 810 Planned Reserve | | | | 500,000 | | 500,000 | 500,000 | 500,000 |
| 810 Planned Reserve Total: | | | | 500,000 | | 500,000 | 500,000 | 500,000 |
| 6110 Contingency Fund Total: | | | | 500,000 | | 500,000 | 500,000 | 500,000 |
| 7000 Reserves And Fund Balances | | | | | | | | |
| 820 Unappropriated Ending Fund Balance | 3,856,257 | 3,841,190 | | 2,480,000 | | 2,210,000 | 2,210,000 | 2,210,000 |
| 820 Unapp. Ending Fund Bal. Total: | 3,856,257 | 3,841,190 | | 2,480,000 | | 2,210,000 | 2,210,000 | 2,210,000 |
| 7000 Reserves And Fund Balances Total: | 3,856,257 | 3,841,190 | | 2,480,000 | | 2,210,000 | 2,210,000 | 2,210,000 |
| Total Requirements: | 8,476,110 | 8,989,329 | | 9,500,000 | | 9,800,000 | 9,800,000 | 9,800,000 |

PROGRAM BUDGET DETAIL

DEBT SERVICE FUND

Debt Service Fund
Resources

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------------|-------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 21001 Current Year' S Taxes | 14,635,751 | 15,822,255 | | 14,564,516 | | 14,163,000 | 14,585,778 | 14,585,778 |
| 21002 Prior Years' Taxes | 304,487 | 355,674 | | 450,000 | | 403,000 | 484,000 | 484,000 |
| 21115 Taxes/Linn County | 11,803 | 12,428 | | 10,000 | | 12,000 | 12,000 | 12,000 |
| 21118 Interest From Delinquent Taxes | 55,652 | 64,872 | | 50,000 | | 50,000 | 50,000 | 50,000 |
| 21516 Int. Earnings On Unsegregated Taxes | 14,608 | 5,054 | | 5,000 | | 4,000 | 4,000 | 4,000 |
| 21519 Interest Other Investments | 116,336 | 52,035 | | 21,000 | | 30,000 | 30,000 | 30,000 |
| 21993 Charges To Other Funds | 3,846,422 | 2,565,151 | | 3,500,000 | | 3,640,000 | 3,640,000 | 3,640,000 |
| 24990 Other Revenue Fm Federal Sources | | | | | | | 900,000 | 900,000 |
| 25111 Bond Principal | 47,295,000 | | | | | | | |
| 25120 Short Term Debt | 3,952,038 | | | | | | | |
| 25400 Net Working Capital | 9,577,746 | 11,125,207 | | 11,288,664 | | 10,345,839 | 10,345,839 | 10,345,839 |
| Total Resources: | 79,809,843 | 30,002,677 | | 29,889,180 | | 28,647,839 | 30,051,617 | 30,051,617 |

PROGRAM BUDGET DETAIL

DEBT SERVICE FUND

Debt Service Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | |
|--|---------------------|-------------|-------------|------------|-----|--------------------|------------|------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | Proposed | Approved | Adopted |
| 2520 Go Bond-Fiscal Services | | | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 223,320 | | | | | | | |
| 3XX Purchased Services Total : | 223,320 | | | | | | | |
| 2520 Go Bond-Fiscal Services Total : | 223,320 | | | | | | | |
| 2XXX Support Services Total : | 223,320 | | | | | | | |
| 5110 Long-Term Debt Service | | | | | | | | |
| 610 Principal | 56,210,000 | 10,045,000 | | 11,005,000 | | 12,110,000 | 12,150,000 | 12,150,000 |
| 620 Interest | | | | | | | 1,363,778 | 1,363,778 |
| 621 Interest | 12,251,316 | 8,632,952 | | 8,183,928 | | 7,689,285 | 7,689,285 | 7,689,285 |
| 6XX Other Objects Total : | 68,461,316 | 18,677,952 | | 19,188,928 | | 19,799,285 | 21,203,063 | 21,203,063 |
| 5110 Long-Term Debt Service Total : | 68,461,316 | 18,677,952 | | 19,188,928 | | 19,799,285 | 21,203,063 | 21,203,063 |
| 7000 Reserves And Fund Balances | | | | | | | | |
| 820 Unappropriated Ending Fund Balance | 11,125,207 | 11,324,725 | | 10,700,252 | | 8,848,554 | 8,848,554 | 8,848,554 |
| 820 Unapp. Ending Fund Bal. Total : | 11,125,207 | 11,324,725 | | 10,700,252 | | 8,848,554 | 8,848,554 | 8,848,554 |
| 7000 Reserves And Fund Balances Total : | 11,125,207 | 11,324,725 | | 10,700,252 | | 8,848,554 | 8,848,554 | 8,848,554 |
| Total Requirements: | 79,809,843 | 30,002,677 | | 29,889,180 | | 28,647,839 | 30,051,617 | 30,051,617 |

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Resources

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------------|-------------|-------------------|--------------------|------------------|-------------------|-------------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 21200 Revenue From Local Government | 2,179,827 | 233,988 | | 530,000 | | 530,000 | 530,000 | 530,000 |
| 21510 Interest On Investments | 64,473 | | | | | | | |
| 21519 Interest Other Investments | 411,723 | 25,543 | | 40,000 | | | | |
| 21992 Other Local Reimbursements | 66,198 | 116,410 | | 90,000 | | 90,000 | 90,000 | 90,000 |
| 21994 Insurance Reimbursements | | 947,357 | | | | | | |
| 21999 Miscellaneous | 114,930 | 97,261 | | | | | | |
| 25111 Bond Principal | | | | | | | 35,000,000 | 35,000,000 |
| 25300 Sale/Compensat. Loss Fixed Assets | | 1,380,450 | | | | | | |
| 25400 Net Working Capital | 23,724,149 | 16,375,387 | | 10,713,887 | | 7,545,000 | 7,545,000 | 7,545,000 |
| Total Resources: | 26,561,301 | 19,176,396 | | 11,373,887 | | 8,165,000 | 43,165,000 | 43,165,000 |

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|--------|-------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | FTE | Proposed | Approved | Adopted |
| 1121 Regular Middle School Program | | | | | | | | | |
| 541 Initial & Addnl. Equip. Purchases | | | | 1,000 | | 1,000 | 1,000 | | 1,000 |
| 5XX Capital Outlay Total: | | | | 1,000 | | 1,000 | 1,000 | | 1,000 |
| 1121 Regular Middle School Program Total: | | | | 1,000 | | 1,000 | 1,000 | | 1,000 |
| 1XXX Instruction Total: | | | | 1,000 | | 1,000 | 1,000 | | 1,000 |
| 2240 Instructional Staff Development | | | | | | | | | |
| 410 Supplies | 584 | | | | | | | | |
| 4XX Supplies & Materials Total: | 584 | | | | | | | | |
| 2240 Instructional Staff Development Total: | 584 | | | | | | | | |
| 2520 Go Bond-Fiscal Services | | | | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 4,802 | 4,741 | | 5,000 | | | | | |
| 3XX Purchased Services Total: | 4,802 | 4,741 | | 5,000 | | | | | |
| 2520 Go Bond-Fiscal Services Total: | 4,802 | 4,741 | | 5,000 | | | | | |
| 2521 Financial & Support Services | | | | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | | | | | | | 310,000 | | 310,000 |
| 3XX Purchased Services Total: | | | | | | | 310,000 | | 310,000 |
| 2521 Financial & Support Services Total: | | | | | | | 310,000 | | 310,000 |
| 2540 Operation Of Plant Services | | | | | | | | | |
| 112 Classified Salaries | 131,042 | 124,698 | 1.000 | 69,435 | 1.000 | 69,337 | 69,337 | | 69,337 |
| 131 Licensed Salaries-Add'L | | 1,000 | | | | | | | |
| 132 Nonlicensed Salaries O/T | 815 | | | | | | | | |
| 139 Cell Phone Stipend | 382 | 382 | | | | | | | |
| 1XX Salaries Total: | 132,239 | 126,080 | 1.000 | 69,435 | 1.000 | 69,337 | 69,337 | | 69,337 |
| 211 Pers Employer Contribution | 36,969 | 31,272 | | 13,053 | | 17,334 | 17,334 | | 17,334 |
| 213 Pers Tier 3 Opsrp | 56 | | | | | | | | |
| 214 Pers Debt Service | 3,300 | 2,334 | | | | | | | |
| 220 Social Security Administration | 13,295 | 12,360 | | 5,312 | | 5,304 | 5,304 | | 5,304 |
| 231 Worker'S Compensation | 6,794 | 5,975 | | 954 | | 416 | 416 | | 416 |
| 232 State Unemployment Insurance | 3,307 | 2,966 | | 277 | | 451 | 451 | | 451 |
| 241 Professional Dues | 259 | | | 720 | | 1,020 | 1,020 | | 1,020 |
| 243 Tax Sheltered Annuities | 4,824 | 3,098 | | 2,420 | | 2,454 | 2,454 | | 2,454 |
| 244 Insurance Benefits | 10,296 | 11,677 | | 13,036 | | 13,558 | 13,558 | | 13,558 |
| 2XX Employee Benefits Total: | 79,099 | 69,682 | | 35,772 | | 40,537 | 40,537 | | 40,537 |

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|------------------|--------------|----------------|--------------------|----------------|----------------|----------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 324 Rentals | | 443 | | | | | | |
| 353 Postage | | 13 | | | | | | |
| 354 Advertising | | 618 | | 164 | | | | |
| 382 Legal Services | | 4,081 | | 753 | | | | |
| 383 Architect/Engineer Services | | 68,925 | | 126,400 | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | | 275,919 | | 378,385 | | | | |
| 3XX Purchased Services Total: | 349,998 | 505,702 | | 80,000 | | 200,000 | 200,000 | 200,000 |
| 410 Supplies | | 2,458 | | 783 | | | | |
| 432 Reference Books | | 399 | | | | | | |
| 460 Non-Consumable Supplies | | 127,311 | | 163,395 | | | | |
| 480 Computer Hardware | | 12,310 | | 6,545 | | | | |
| 4XX Supplies & Materials Total: | 142,478 | 170,723 | | | | | | |
| 522 Bldg. Improv. (Done Maint. Dept.) | | 358,240 | | 403,595 | | 27,000 | 27,000 | 27,000 |
| 531 Improvement Of Sites | | 16,064 | | 50,000 | | | | |
| 5XX Capital Outlay Total: | 374,304 | 107,079 | | 453,595 | | 27,000 | 27,000 | 27,000 |
| 640 Dues And Fees | | 250 | | 4,734 | | | | |
| 6XX Other Objects Total: | 250 | 4,734 | | | | | | |
| 832 Heating | | | | 10,656 | | | | |
| 852 Handicapped Access | | | | 21,448 | | | | |
| 872 Building Repairs | | 262 | | 10,136 | | | | |
| 874 Roofing | | | | 162,526 | | | | |
| 8XX Maintenance Supplies Total: | 262 | 204,765 | | | | | | |
| 2540 Operation Of Plant Services Total: | 1,078,629 | 1,188,763 | 1.000 | 638,802 | 1.000 | 336,874 | 336,874 | 336,874 |
| 2541 Facilities Management | | | | | | | | |
| 112 Classified Salaries | | 72,851 | | 76,493 | 1.000 | 136,774 | 136,774 | 136,774 |
| 113 Administrators | | | | | 1.800 | 159,381 | 159,381 | 159,381 |
| 114 Classified Supervisors | | 65,641 | | 68,922 | 1.000 | 72,494 | 72,494 | 72,494 |
| 124 Temps-Classified Salaries | | | | 215 | | | | |
| 139 Cell Phone Stipend | | 1,116 | | 1,116 | | | | |
| 1XX Salaries Total: | 139,823 | 146,531 | 2.000 | 148,673 | 5.178 | 368,649 | 368,649 | 368,649 |
| 211 Pers Employer Contribution | | 17,432 | | 15,601 | | 92,162 | 92,162 | 92,162 |
| 213 Pers Tier 3 Opsrp | | 11,108 | | 7,370 | | | | |
| 214 Pers Debt Service | | 5,724 | | 4,881 | | | | |
| 220 Social Security Administration | | 10,636 | | 11,047 | | 28,202 | 28,202 | 28,202 |
| 231 Worker'S Compensation | | 3,121 | | 3,136 | | 2,212 | 2,212 | 2,212 |
| 232 State Unemployment Insurance | | 279 | | 408 | | 2,396 | 2,396 | 2,396 |
| 241 Professional Dues | | | | 2,400 | | 4,894 | 4,894 | 4,894 |
| 243 Tax Sheltered Annuities | | 6,600 | | 6,600 | | 14,631 | 14,631 | 14,631 |
| 244 Insurance Benefits | | 21,840 | | 24,600 | | 69,935 | 69,935 | 69,935 |

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 2XX Employee Benefits Total : | 76,740 | 73,643 | | 75,562 | | 214,431 | 214,431 | 214,431 |
| 2541 Facilities Management Total : | 216,562 | 220,174 | 2.000 | 224,235 | 5.178 | 583,079 | 583,079 | 583,079 |
| 2542 Building Div Services | | | | | | | | |
| 112 Classified Salaries | 143,111 | 150,106 | 4.500 | 216,578 | 5.500 | 289,422 | 289,422 | 289,422 |
| 132 Nonlicensed Salaries O/T | 3,961 | 9,767 | | | | | | |
| 1XX Salaries Total : | 147,072 | 159,873 | 4.500 | 216,578 | 5.500 | 289,422 | 289,422 | 289,422 |
| 211 Pers Employer Contribution | 8,900 | 9,695 | | 40,717 | | 72,356 | 72,356 | 72,356 |
| 213 Pers Tier 3 Opsrp | 21,676 | 14,946 | | | | | | |
| 214 Pers Debt Service | 5,074 | 5,100 | | | | | | |
| 220 Social Security Administration | 11,095 | 12,070 | | 16,568 | | 22,141 | 22,141 | 22,141 |
| 231 Worker'S Compensation | 6,232 | 6,391 | | 8,663 | | 9,854 | 9,854 | 9,854 |
| 232 State Unemployment Insurance | 290 | 455 | | 866 | | 1,881 | 1,881 | 1,881 |
| 241 Professional Dues | | | | | | 1,700 | 1,700 | 1,700 |
| 243 Tax Sheltered Annuities | 1,265 | 1,705 | | 900 | | 4,780 | 4,780 | 4,780 |
| 244 Insurance Benefits | 37,454 | 43,092 | | 62,280 | | 75,880 | 75,880 | 75,880 |
| 2XX Employee Benefits Total : | 91,984 | 93,454 | | 129,994 | | 188,591 | 188,591 | 188,591 |
| 877 Preventative Maintenance | 90,009 | 67,618 | | | | | | |
| 8XX Maintenance Supplies Total : | 90,009 | 67,618 | | | | | | |
| 2542 Building Div Services Total : | 329,065 | 320,944 | 4.500 | 346,572 | 5.500 | 478,014 | 478,014 | 478,014 |
| 2543 Grounds Division Services | | | | | | | | |
| 531 Improvement Of Sites | 3,672 | | | | | | | |
| 5XX Capital Outlay Total : | 3,672 | | | | | | | |
| 2543 Grounds Division Services Total : | 3,672 | | | | | | | |
| 2546 Security Services | | | | | | | | |
| 112 Classified Salaries | 43,242 | 45,217 | 1.000 | 50,765 | 1.000 | 48,496 | 48,496 | 48,496 |
| 132 Nonlicensed Salaries O/T | 4,889 | 1,853 | | | | | | |
| 139 Cell Phone Stipend | 636 | 636 | | | | | | |
| 1XX Salaries Total : | 48,767 | 47,706 | 1.000 | 50,765 | 1.000 | 48,496 | 48,496 | 48,496 |
| 211 Pers Employer Contribution | 8,932 | 7,027 | | 9,544 | | 12,124 | 12,124 | 12,124 |
| 214 Pers Debt Service | 2,197 | 1,516 | | | | | | |
| 220 Social Security Administration | 3,570 | 3,499 | | 3,884 | | 3,710 | 3,710 | 3,710 |
| 231 Worker'S Compensation | 1,999 | 1,883 | | 2,031 | | 2,231 | 2,231 | 2,231 |
| 232 State Unemployment Insurance | 93 | 130 | | 203 | | 315 | 315 | 315 |
| 243 Tax Sheltered Annuities | | | | 200 | | 180 | 180 | 180 |
| 244 Insurance Benefits | 9,456 | 10,647 | | 13,840 | | 13,900 | 13,900 | 13,900 |
| 2XX Employee Benefits Total : | 26,247 | 24,702 | | 29,702 | | 32,460 | 32,460 | 32,460 |

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 2546 Security Services Total : | 75,014 | 72,408 | 1.000 | 80,467 | 1.000 | 80,956 | 80,956 | 80,956 |
| 2548 Care Of Buildings Services | | | | | | | | |
| 112 Classified Salaries | | 22,373 | 2.000 | 58,372 | 2.000 | 47,447 | 47,447 | 47,447 |
| 1XX Salaries Total : | | 22,373 | 2.000 | 58,372 | 2.000 | 47,447 | 47,447 | 47,447 |
| 211 Pers Employer Contribution | | 1,347 | | 10,974 | | 11,862 | 11,862 | 11,862 |
| 213 Pers Tier 3 Opsrp | | 2,077 | | | | | | |
| 214 Pers Debt Service | | 715 | | | | | | |
| 220 Social Security Administration | | 1,623 | | 4,465 | | 3,630 | 3,630 | 3,630 |
| 231 Worker' S Compensation | | 922 | | 2,335 | | 2,183 | 2,183 | 2,183 |
| 232 State Unemployment Insurance | | 58 | | 233 | | 308 | 308 | 308 |
| 243 Tax Sheltered Annuities | | 77 | | 400 | | 360 | 360 | 360 |
| 244 Insurance Benefits | | 11,433 | | 27,680 | | 27,800 | 27,800 | 27,800 |
| 2XX Employee Benefits Total : | | 18,251 | | 46,087 | | 46,142 | 46,142 | 46,142 |
| 2548 Care Of Buildings Services Total : | | 40,624 | 2.000 | 104,459 | 2.000 | 93,590 | 93,590 | 93,590 |
| 2660 Computing & Info Services | | | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | | | | | | 325,000 | 325,000 | 325,000 |
| 3XX Purchased Services Total : | | | | | | 325,000 | 325,000 | 325,000 |
| 2660 Computing & Info Services Total : | | | | | | 325,000 | 325,000 | 325,000 |
| 2669 Other Technology Services | | | | | | | | |
| 351 Telephone | 343 | | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | | | | 284,663 | | | | |
| 3XX Purchased Services Total : | 343 | | | 284,663 | | | | |
| 470 Computer Software | | | | 40,337 | | | | |
| 480 Computer Hardware | 2,997 | | | | | | | |
| 4XX Supplies & Materials Total : | 2,997 | | | 40,337 | | | | |
| 541 Initial & Addnl. Equip. Purchases | | | | 175,000 | | | | |
| 5XX Capital Outlay Total : | | | | 175,000 | | | | |
| 2669 Other Technology Services Total : | 3,340 | | | 500,000 | | | | |
| 2700 District Retirement | | | | | | | | |
| 249 District Retirement Fund | 8,876 | 7,922 | | | | | | |
| 2XX Employee Benefits Total : | 8,876 | 7,922 | | | | | | |
| 2700 District Retirement Total : | 8,876 | 7,922 | | | | | | |

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 2XXX Support Services Total : | 1,720,544 | 1,855,576 | 10.500 | 1,899,535 | 14.678 | 1,897,512 | 2,207,512 | 2,207,512 |
| 3100 Food Services | | | | | | | | |
| 541 Initial & Addnl. Equip. Purchases | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 5XX Capital Outlay Total : | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 3100 Food Services Total : | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 4111 Service Area Direction | | | | | | | | |
| 112 Classified Salaries | 277,858 | 248,431 | 3.375 | 223,203 | | | | |
| 113 Administrators | 76,912 | 76,912 | 0.800 | 77,987 | | | | |
| 132 Nonlicensed Salaries O/T | 44 | 1,697 | | | | | | |
| 139 Cell Phone Stipend | 1,491 | 1,923 | | | | | | |
| 1XX Salaries Total : | 356,305 | 328,964 | 4.175 | 301,190 | | | | |
| 211 Pers Employer Contribution | 65,840 | 50,335 | | 56,624 | | | | |
| 213 Pers Tier 3 Opsrp | 5,571 | | | | | | | |
| 214 Pers Debt Service | 16,880 | 10,967 | | | | | | |
| 220 Social Security Administration | 26,533 | 24,305 | | 23,041 | | | | |
| 231 Worker' S Compensation | 2,730 | 2,702 | | 1,506 | | | | |
| 232 State Unemployment Insurance | 692 | 896 | | 1,205 | | | | |
| 241 Professional Dues | 982 | 1,808 | | 3,490 | | | | |
| 243 Tax Sheltered Annuities | 28,350 | 12,756 | | 10,763 | | | | |
| 244 Insurance Benefits | 52,341 | 54,101 | | 54,332 | | | | |
| 2XX Employee Benefits Total : | 199,920 | 157,871 | | 150,961 | | | | |
| 321 Equip. Rep. (Not On Serv. Contract) | | 121 | | | | | | |
| 342 Travel & Exp. Out Of District | | 1,631 | | | | | | |
| 346 In-District Expense | 186 | | | | | | | |
| 354 Advertising | 141 | | | | | | | |
| 381 Audit Services | 750 | | | | | | | |
| 3XX Purchased Services Total : | 1,078 | 1,752 | | | | | | |
| 440 Periodicals | 180 | 199 | | | | | | |
| 470 Computer Software | 1,756 | 938 | | | | | | |
| 4XX Supplies & Materials Total : | 1,936 | 1,137 | | | | | | |
| 640 Dues And Fees | 40 | | | | | | | |
| 6XX Other Objects Total : | 40 | | | | | | | |
| 4111 Service Area Direction Total : | 559,278 | 489,723 | 4.175 | 452,151 | | | | |
| 4120 Site Improvements | | | | | | | | |
| 112 Classified Salaries | 1,830 | 3,617 | | | | | | |

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 1XX Salaries Total : | 1,830 | 3,617 | | | | | | |
| 211 Pers Employer Contribution | 669 | 1,323 | | | | | | |
| 220 Social Security Administration | 230 | 454 | | | | | | |
| 231 Worker' S Compensation | 183 | 362 | | | | | | |
| 232 State Unemployment Insurance | 93 | 178 | | | | | | |
| 2XX Employee Benefits Total : | 1,175 | 2,318 | | | | | | |
| 324 Rentals | 77 | | | | | | | |
| 354 Advertising | 2,528 | 1,408 | | | | | | |
| 383 Architect/Engineer Services | 190,823 | 104,071 | | | | | | |
| 389 Other Non-Instruc.Prof.&Tech. Serv | 210,862 | 250,019 | | | | | | |
| 3XX Purchased Services Total : | 404,290 | 355,498 | | | | | | |
| 410 Supplies | 542 | 2,350 | | | | | | |
| 460 Non-Consumable Supplies | 25,305 | 27,257 | | | | | | |
| 4XX Supplies & Materials Total : | 25,847 | 29,607 | | | | | | |
| 531 Improvement Of Sites | 2,950,869 | 873,640 | | 1,479,000 | | 1,080,000 | 1,080,000 | 1,080,000 |
| 541 Initial & Addnl. Equip. Purchases | 12,194 | 6,429 | | | | | | |
| 5XX Capital Outlay Total : | 2,963,064 | 880,068 | | 1,479,000 | | 1,080,000 | 1,080,000 | 1,080,000 |
| 640 Dues And Fees | | 750 | | | | | | |
| 6XX Other Objects Total : | | 750 | | | | | | |
| 839 Irrigation | 277,725 | 10,569 | | | | | | |
| 8XX Maintenance Supplies Total : | 277,725 | 10,569 | | | | | | |
| 4120 Site Improvements Total : | 3,673,930 | 1,282,426 | | 1,479,000 | | 1,080,000 | 1,080,000 | 1,080,000 |
| 4150 Capital Building Improvement | | | | | | | | |
| 112 Classified Salaries | 38,276 | 46,564 | | | 11.000 | | 475,534 | 475,534 |
| 1XX Salaries Total : | 38,276 | 46,564 | | | 11.000 | | 475,534 | 475,534 |
| 211 Pers Employer Contribution | 14,004 | 16,950 | | | | | 118,866 | 118,866 |
| 220 Social Security Administration | 4,804 | 5,815 | | | | | 36,373 | 36,373 |
| 231 Worker' S Compensation | 3,831 | 4,637 | | | | | 21,871 | 21,871 |
| 232 State Unemployment Insurance | 1,884 | 2,280 | | | | | 3,091 | 3,091 |
| 243 Tax Sheltered Annuities | | | | | | | 1,980 | 1,980 |
| 244 Insurance Benefits | | | | | | | 152,900 | 152,900 |
| 2XX Employee Benefits Total : | 24,523 | 29,682 | | | | | 335,080 | 335,080 |
| 321 Equip. Rep.(Not On Serv. Contract) | 115 | | | | | | | |
| 322 Repairs & Maint.Svcs.(On Contract) | 51 | 38 | | | | | | |
| 324 Rentals | 3,071 | | | | | | | |
| 353 Postage | 553 | 356 | | | | | | |

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | |
|---|---------------------|-------------|-------------|------------|--------|--------------------|------------|------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | Proposed | Approved | Adopted |
| 354 Advertising | 3,781 | 4,330 | | | | | | |
| 382 Legal Services | 3,824 | | | | | | | |
| 383 Architect/Engineer Services | 120,716 | 144,361 | | 50,000 | | 60,000 | 60,000 | 60,000 |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 579,450 | 235,508 | | | | | | |
| 3XX Purchased Services Total: | 711,561 | 384,593 | | 50,000 | | 60,000 | 60,000 | 60,000 |
| 410 Supplies | 9,234 | 13,194 | | | | | | |
| 460 Non-Consumable Supplies | 211,903 | 270,871 | | | | | | |
| 480 Computer Hardware | 380,721 | 16,166 | | | | | | |
| 4XX Supplies & Materials Total: | 601,858 | 300,231 | | | | | | |
| 521 New Buildings | 125,753 | | | | | | | |
| 522 Bldg. Improv. (Done Maint. Dept.) | 2,229,416 | 1,811,543 | | 4,127,000 | | 4,925,334 | 9,325,334 | 9,325,334 |
| 550 Technology | | 79,707 | | | | | | |
| 5XX Capital Outlay Total: | 2,355,169 | 1,891,249 | | 4,127,000 | | 4,925,334 | 9,325,334 | 9,325,334 |
| 640 Dues And Fees | 774 | 1,750 | | | | | | |
| 6XX Other Objects Total: | 774 | 1,750 | | | | | | |
| 832 Heating | | | | | | | 55,386 | 55,386 |
| 835 Electrical | | | | | | | 67,000 | 67,000 |
| 841 Carpentry | | | | | | | 67,000 | 67,000 |
| 8XX Maintenance Supplies Total: | | | | | | | 189,386 | 189,386 |
| 4150 Capital Building Improvement Total: | 3,732,162 | 2,654,068 | | 4,177,000 | 11.000 | 4,985,334 | 10,385,334 | 10,385,334 |
| 5200 Transfers From Other Funds | | | | | | | | |
| 710 Fund Modifications | 500,000 | 500,000 | | 500,000 | | 1,000 | 1,000 | 1,000 |
| 7XX Transfers Total: | 500,000 | 500,000 | | 500,000 | | 1,000 | 1,000 | 1,000 |
| 5200 Transfers From Other Funds Total: | 500,000 | 500,000 | | 500,000 | | 1,000 | 1,000 | 1,000 |
| 7000 Reserves And Fund Balances | | | | | | | | |
| 820 Unappropriated Ending Fund Balance | 16,375,387 | 12,394,602 | | 2,864,201 | | 199,154 | 29,489,154 | 29,489,154 |
| 820 Unapp. Ending Fund Bal. Total: | 16,375,387 | 12,394,602 | | 2,864,201 | | 199,154 | 29,489,154 | 29,489,154 |
| 7000 Reserves And Fund Balances Total: | 16,375,387 | 12,394,602 | | 2,864,201 | | 199,154 | 29,489,154 | 29,489,154 |
| Total Requirements: | 26,561,301 | 19,176,396 | 14.675 | 11,373,887 | 25.678 | 8,165,000 | 43,165,000 | 43,165,000 |

PROGRAM BUDGET DETAIL

NUTRITION SERVICES FUND

Nutrition Services Fund
Resources

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|------------------|-------------|------------------|--------------------|------------------|------------------|------------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 21611 Breakfasts | | | | 65,329 | | 60,000 | 60,000 | 60,000 |
| 21612 Type A Lunches | 1,224,342 | 1,135,586 | | 1,132,504 | | 951,628 | 951,628 | 951,628 |
| 21622 Ala Carte Lunches | 315,740 | 230,736 | | 233,598 | | 179,350 | 179,350 | 179,350 |
| 21630 Special Functions | 118,147 | 189,684 | | 91,870 | | 59,500 | 59,500 | 59,500 |
| 21631 Banquet & Dinner Revenue | 117,091 | 82,815 | | 269,630 | | 233,874 | 233,874 | 233,874 |
| 21699 Miscellaneous Income | 3,349 | 3,087 | | | | | | |
| 23102 Matching Funds | 49,913 | 51,074 | | 57,937 | | 54,219 | 54,219 | 54,219 |
| 23299 Other Restricted Grants-In-Aid | | 12,274 | | | | | | |
| 23990 Other Revenue From State Sources | 429 | 497 | | | | | | |
| 24511 Lunch Subsidy | 1,958,650 | 2,192,329 | | 2,282,790 | | 2,159,704 | 2,159,704 | 2,159,704 |
| 24512 Breakfast Subsidy | 624,268 | 703,312 | | 704,217 | | 759,000 | 759,000 | 759,000 |
| 24513 Snack Subsidy | 112,980 | 117,389 | | 166,507 | | 140,000 | 140,000 | 140,000 |
| 24911 Value Of Commodities Received | 367,526 | 260,666 | | 258,984 | | 247,992 | 247,992 | 247,992 |
| 25200 Transfers From Other Funds | 187,954 | 29,825 | | 262,083 | | 349,800 | 349,800 | 349,800 |
| 25400 Net Working Capital | 67,446 | 67,447 | | 67,446 | | 74,584 | 74,584 | 74,584 |
| Total Resources: | 5,147,835 | 5,076,721 | | 5,592,895 | | 5,269,651 | 5,269,651 | 5,269,651 |

PROGRAM BUDGET DETAIL

NUTRITION SERVICES FUND

Nutrition Services Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 2521 Financial & Support Services | | | | | | | | |
| 112 Classified Salaries | 26,197 | 26,006 | 0.625 | 32,280 | 0.625 | 34,318 | 34,318 | 34,318 |
| 132 Nonlicensed Salaries O/T | 344 | 703 | | | | | | |
| 1XX Salaries Total: | 26,541 | 26,709 | 0.625 | 32,280 | 0.625 | 34,318 | 34,318 | 34,318 |
| 211 Pers Employer Contribution | 4,928 | 3,984 | | 6,753 | | 9,204 | 9,204 | 9,204 |
| 214 Pers Debt Service | 1,209 | 871 | | | | | | |
| 220 Social Security Administration | 1,988 | 2,005 | | 2,934 | | 2,052 | 2,052 | 2,052 |
| 231 Worker's Compensation | 125 | 127 | | 126 | | 161 | 161 | 161 |
| 232 State Unemployment Insurance | 52 | 74 | | 101 | | 174 | 174 | 174 |
| 243 Tax Sheltered Annuities | 332 | 334 | | 125 | | 113 | 113 | 113 |
| 244 Insurance Benefits | 6,091 | 6,998 | | 8,650 | | 8,688 | 8,688 | 8,688 |
| 2XX Employee Benefits Total: | 14,725 | 14,393 | | 18,689 | | 20,391 | 20,391 | 20,391 |
| 389 Other Non-Instruc.Prof.&Tech. Serv | 3,827 | 3,304 | | | | | | |
| 3XX Purchased Services Total: | 3,827 | 3,304 | | | | | | |
| 2521 Financial & Support Services Total: | 45,093 | 44,407 | 0.625 | 50,969 | 0.625 | 54,709 | 54,709 | 54,709 |
| 2700 District Retirement | | | | | | | | |
| 249 District Retirement Fund | 8,435 | 9,917 | | 13,014 | | 10,237 | 10,237 | 10,237 |
| 2XX Employee Benefits Total: | 8,435 | 9,917 | | 13,014 | | 10,237 | 10,237 | 10,237 |
| 2700 District Retirement Total: | 8,435 | 9,917 | | 13,014 | | 10,237 | 10,237 | 10,237 |
| 2XXX Support Services Total: | 53,528 | 54,323 | 0.625 | 63,983 | 0.625 | 64,946 | 64,946 | 64,946 |
| 3100 Food Services | | | | | | | | |
| 112 Classified Salaries | 1,217,653 | 1,281,005 | 73.553 | 1,348,395 | 69.616 | 1,214,760 | 1,214,760 | 1,214,760 |
| 114 Classified Supervisors | 30,220 | 30,220 | 0.500 | 30,643 | 0.500 | 30,522 | 30,522 | 30,522 |
| 122 Subs-Classified Salaries | 119,884 | 87,442 | | 118,805 | | 120,929 | 120,929 | 120,929 |
| 124 Temps-Classified Salaries | 7,983 | 7,945 | | | | 6,905 | 6,905 | 6,905 |
| 132 Nonlicensed Salaries O/T | 16,505 | 17,103 | | 31,158 | | 31,537 | 31,537 | 31,537 |
| 139 Cell Phone Stipend | 720 | 720 | | | | | | |
| 1XX Salaries Total: | 1,392,964 | 1,424,434 | 74.053 | 1,529,001 | 70.116 | 1,404,653 | 1,404,653 | 1,404,653 |
| 211 Pers Employer Contribution | 183,213 | 148,345 | | 244,095 | | 317,031 | 317,031 | 317,031 |
| 213 Pers Tier 3 Opsrp | 38,608 | 32,936 | | | | | | |
| 214 Pers Debt Service | 52,383 | 34,789 | | | | | | |
| 220 Social Security Administration | 100,464 | 102,267 | | 115,584 | | 99,684 | 99,684 | 99,684 |
| 231 Worker's Compensation | 44,744 | 45,483 | | 51,487 | | 50,214 | 50,214 | 50,214 |
| 232 State Unemployment Insurance | 2,632 | 4,081 | | 6,096 | | 8,470 | 8,470 | 8,470 |
| 241 Professional Dues | | | | 600 | | 600 | 600 | 600 |
| 243 Tax Sheltered Annuities | 7,682 | 7,893 | | 8,347 | | 6,842 | 6,842 | 6,842 |
| 244 Insurance Benefits | 580,041 | 649,500 | | 753,893 | | 685,186 | 685,186 | 685,186 |

PROGRAM BUDGET DETAIL

NUTRITION SERVICES FUND

Nutrition Services Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 245 Other Benefits | | 5,400 | | | | | | |
| 2XX Employee Benefits Total: | 1,009,766 | 1,030,694 | | 1,180,102 | | 1,168,028 | 1,168,028 | 1,168,028 |
| 321 Equip. Rep. (Not On Serv. Contract) | 965 | 1,387 | | 1,700 | | 1,700 | 1,700 | 1,700 |
| 322 Repairs & Maint. Svcs. (On Contract) | 50,000 | 50,000 | | 50,000 | | 50,000 | 50,000 | 50,000 |
| 324 Rentals | 42 | 130 | | 150 | | 150 | 150 | 150 |
| 341 Travel - Local In-District | 6,088 | 5,519 | | 13,000 | | 13,000 | 13,000 | 13,000 |
| 342 Travel & Exp. Out Of District | 228 | 152 | | | | | | |
| 346 In-District Expense | | 20 | | | | | | |
| 351 Telephone | 73 | 43 | | | | | | |
| 353 Postage | 3,956 | 3,982 | | 6,000 | | 6,000 | 6,000 | 6,000 |
| 389 Other Non-Instruc. Prof. & Tech. Serv | 25,649 | 18,980 | | 275,061 | | 318,947 | 318,947 | 318,947 |
| 3XX Purchased Services Total: | 87,002 | 80,213 | | 345,911 | | 389,797 | 389,797 | 389,797 |
| 410 Supplies | 32,383 | 33,808 | | 29,000 | | 29,000 | 29,000 | 29,000 |
| 414 Soap And Paper | 189 | 150 | | 239,734 | | 210,672 | 210,672 | 210,672 |
| 419 Miscellaneous | | | | 150 | | 150 | 150 | 150 |
| 451 Food | 2,136,242 | 2,114,922 | | 1,746,584 | | 1,547,830 | 1,547,830 | 1,547,830 |
| 453 Usda Commodities | 367,526 | 261,436 | | 258,984 | | 247,992 | 247,992 | 247,992 |
| 460 Non-Consumable Supplies | 788 | 1,450 | | | | | | |
| 480 Computer Hardware | | 706 | | | | | | |
| 4XX Supplies & Materials Total: | 2,537,128 | 2,412,472 | | 2,274,452 | | 2,035,644 | 2,035,644 | 2,035,644 |
| 3100 Food Services Total: | 5,026,860 | 4,947,813 | 74.053 | 5,329,466 | 70.116 | 4,998,121 | 4,998,121 | 4,998,121 |
| 6110 Contingency Fund | | | | | | | | |
| 810 Planned Reserve | | | | 132,000 | | 132,000 | 132,000 | 132,000 |
| 810 Planned Reserve Total: | | | | 132,000 | | 132,000 | 132,000 | 132,000 |
| 6110 Contingency Fund Total: | | | | 132,000 | | 132,000 | 132,000 | 132,000 |
| 7000 Reserves And Fund Balances | | | | | | | | |
| 820 Unappropriated Ending Fund Balance | 67,447 | 74,584 | | 67,446 | | 74,584 | 74,584 | 74,584 |
| 820 Unapp. Ending Fund Bal. Total: | 67,447 | 74,584 | | 67,446 | | 74,584 | 74,584 | 74,584 |
| 7000 Reserves And Fund Balances Total: | 67,447 | 74,584 | | 67,446 | | 74,584 | 74,584 | 74,584 |
| Total Requirements: | 5,147,835 | 5,076,721 | 74.678 | 5,592,895 | 70.741 | 5,269,651 | 5,269,651 | 5,269,651 |

PROGRAM BUDGET DETAIL

INSURANCE RESERVE FUND

Insurance Reserve Fund
Resources

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|--|---------------------|-------------------|-------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 21510 Interest On Investments | 167,003 | 46,638 | | 38,661 | | 24,000 | 24,000 | 24,000 |
| 21994 Insurance Reimbursements | | 174,858 | | | | | | |
| 21999 Miscellaneous | 28,855,410 | 30,576,473 | | 39,031,774 | | 38,400,000 | 38,400,000 | 38,400,000 |
| 23990 Other Revenue From State Sources | 24,969 | 79,163 | | | | | | |
| 25200 Transfers From Other Funds | 571,202 | 531,503 | | 580,000 | | 599,000 | 599,000 | 599,000 |
| 25400 Net Working Capital | 8,967,767 | 9,416,200 | | 9,070,435 | | 8,146,000 | 8,146,000 | 8,146,000 |
| Total Resources: | 38,586,351 | 40,824,835 | | 48,720,870 | | 47,169,000 | 47,169,000 | 47,169,000 |

PROGRAM BUDGET DETAIL

INSURANCE RESERVE FUND

Insurance Reserve Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|------------|--------------------|------------|------------|------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 1121 Regular Middle School Program | | | | | | | | |
| 410 Supplies | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 4XX Supplies & Materials Total: | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 1121 Regular Middle School Program Total: | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 1XXX Instruction Total: | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 2311 Board Of Directors Expenses | | | | | | | | |
| 394 Unemployment Consultant | 11,590 | 12,729 | | 8,048 | | 8,000 | 8,000 | 8,000 |
| 3XX Purchased Services Total: | 11,590 | 12,729 | | 8,048 | | 8,000 | 8,000 | 8,000 |
| 2311 Board Of Directors Expenses Total: | 11,590 | 12,729 | | 8,048 | | 8,000 | 8,000 | 8,000 |
| 2529 Other Fiscal Services | | | | | | | | |
| 112 Classified Salaries | | 160 | | | | | | |
| 1XX Salaries Total: | | 160 | | | | | | |
| 211 Pers Employer Contribution | | 30 | | | | | | |
| 220 Social Security Administration | | 15 | | | | | | |
| 231 Worker'S Compensation | 143,062 | 730,275 | | 800,000 | | 800,000 | 800,000 | 800,000 |
| 232 State Unemployment Insurance | 275,795 | 310,659 | | 400,000 | | 400,000 | 400,000 | 400,000 |
| 242 Physical Examinations | 5,209 | 7,274 | | | | | | |
| 244 Insurance Benefits | 26,007,984 | 27,953,149 | | 36,910,901 | | 37,400,000 | 37,400,000 | 37,400,000 |
| 246 Long Term Disability Ins | 379,988 | 261,386 | | 269,692 | | 265,000 | 265,000 | 265,000 |
| 247 Term Life | 176,928 | 245,126 | | 164,092 | | 400,600 | 400,600 | 400,600 |
| 2XX Employee Benefits Total: | 26,988,966 | 29,507,913 | | 38,544,685 | | 39,265,600 | 39,265,600 | 39,265,600 |
| 322 Repairs & Maint. Svcs. (On Contract) | | | | 3,395 | | 3,400 | 3,400 | 3,400 |
| 346 In-District Expense | 615 | 759 | | | | | | |
| 351 Telephone | 2,272 | 2,393 | | 3,018 | | 3,000 | 3,000 | 3,000 |
| 353 Postage | 817 | 35 | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 667,793 | 708,076 | | 284,545 | | 735,000 | 735,000 | 735,000 |
| 3XX Purchased Services Total: | 671,497 | 711,263 | | 290,958 | | 741,400 | 741,400 | 741,400 |
| 410 Supplies | 63,107 | 40,862 | | 21,873 | | 23,000 | 23,000 | 23,000 |
| 460 Non-Consumable Supplies | 1,143 | 374 | | 5,030 | | 5,000 | 5,000 | 5,000 |
| 480 Computer Hardware | | 1,458 | | | | | | |
| 4XX Supplies & Materials Total: | 64,250 | 42,693 | | 26,903 | | 28,000 | 28,000 | 28,000 |
| 522 Bldg. Improv. (Done Maint. Dept.) | | 0 | | | | | | |
| 541 Initial & Addnl. Equip. Purchases | | | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 5XX Capital Outlay Total: | | 0 | | 10,000 | | 10,000 | 10,000 | 10,000 |

PROGRAM BUDGET DETAIL

INSURANCE RESERVE FUND

Insurance Reserve Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | |
|---|---------------------|-------------|-------------|------------|-------|--------------------|------------|------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | Proposed | Approved | Adopted |
| 2529 Other Fiscal Services Total : | 27,724,713 | 30,262,030 | | 38,872,546 | | 40,045,000 | 40,045,000 | 40,045,000 |
| 2546 Security Services | | | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | | 655 | | 10,060 | | 10,000 | 10,000 | 10,000 |
| 3XX Purchased Services Total : | | 655 | | 10,060 | | 10,000 | 10,000 | 10,000 |
| 2546 Security Services Total : | | 655 | | 10,060 | | 10,000 | 10,000 | 10,000 |
| 2548 Care Of Buildings Services | | | | | | | | |
| 112 Classified Salaries | 5,146 | 6,072 | 0.250 | 6,516 | 0.250 | 6,720 | 6,720 | 6,720 |
| 1XX Salaries Total : | 5,146 | 6,072 | 0.250 | 6,516 | 0.250 | 6,720 | 6,720 | 6,720 |
| 211 Pers Employer Contribution | 133 | 364 | | 1,225 | | 1,680 | 1,680 | 1,680 |
| 213 Pers Tier 3 Opsrp | 323 | 562 | | | | | | |
| 214 Pers Debt Service | 68 | 195 | | | | | | |
| 220 Social Security Administration | 369 | 429 | | 498 | | 514 | 514 | 514 |
| 231 Worker' S Compensation | 222 | 250 | | 261 | | 309 | 309 | 309 |
| 232 State Unemployment Insurance | 10 | 16 | | 26 | | 44 | 44 | 44 |
| 243 Tax Sheltered Annuities | 9 | | | 50 | | 45 | 45 | 45 |
| 244 Insurance Benefits | 2,045 | 3,132 | | 3,460 | | 3,475 | 3,475 | 3,475 |
| 2XX Employee Benefits Total : | 3,178 | 4,948 | | 5,520 | | 6,067 | 6,067 | 6,067 |
| 655 Judg. & Settlem. Against The Distric | | | | 70,000 | | 50,000 | 50,000 | 50,000 |
| 6XX Other Objects Total : | | | | 70,000 | | 50,000 | 50,000 | 50,000 |
| 2548 Care Of Buildings Services Total : | 8,324 | 11,020 | 0.250 | 82,036 | 0.250 | 62,787 | 62,787 | 62,787 |
| 2554 Vehicle Purch. Serv. & Maint. Se | | | | | | | | |
| 321 Equip. Rep. (Not On Serv. Contract) | | 0 | | | | | | |
| 3XX Purchased Services Total : | | 0 | | | | | | |
| 655 Judg. & Settlem. Against The Distric | 27,608 | 0 | | 75,000 | | 50,000 | 50,000 | 50,000 |
| 6XX Other Objects Total : | 27,608 | 0 | | 75,000 | | 50,000 | 50,000 | 50,000 |
| 2554 Vehicle Purch. Serv. & Maint. Se Total : | 27,608 | 0 | | 75,000 | | 50,000 | 50,000 | 50,000 |
| 2555 Student Transportation Dist. E | | | | | | | | |
| 321 Equip. Rep. (Not On Serv. Contract) | 24,107 | 0 | | | | | | |
| 3XX Purchased Services Total : | 24,107 | 0 | | | | | | |
| 655 Judg. & Settlem. Against The Distric | 4,374 | | | | | | | |
| 6XX Other Objects Total : | 4,374 | | | | | | | |
| 2555 Student Transportation Dist. E Total : | 28,481 | 0 | | | | | | |

PROGRAM BUDGET DETAIL

INSURANCE RESERVE FUND

Insurance Reserve Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 2641 Hr Service Area Direction | | | | | | | | |
| 111 Licensed Salaries | 68,871 | 68,594 | 1.000 | 67,880 | 1.000 | 69,723 | 69,723 | 69,723 |
| 112 Classified Salaries | 203,834 | 274,543 | 4.000 | 201,028 | 4.330 | 216,522 | 216,522 | 216,522 |
| 113 Administrators | 84,292 | 84,617 | 1.000 | 85,472 | 1.000 | 86,497 | 86,497 | 86,497 |
| 121 Subs-Licensed Salaries | 4,611 | 2,576 | | | | | | |
| 122 Subs-Classified Salaries | 5,474 | 11,163 | | | | | | |
| 124 Temps-Classified Salaries | 2,656 | 2,515 | | | | | | |
| 131 Licensed Salaries-Add'L | 3,986 | 2,986 | | | | | | |
| 132 Nonlicensed Salaries O/T | 1,300 | 608 | | | | | | |
| 139 Cell Phone Stipend | 636 | 636 | | | | | | |
| 1XX Salaries Total: | 375,660 | 448,238 | 6.000 | 354,380 | 6.330 | 372,743 | 372,743 | 372,743 |
| 211 Pers Employer Contribution | 41,075 | 45,797 | | 66,625 | | 93,186 | 93,186 | 93,186 |
| 213 Pers Tier 3 Opsrp | 28,408 | 13,942 | | | | | | |
| 214 Pers Debt Service | 14,006 | 11,345 | | | | | | |
| 220 Social Security Administration | 28,119 | 48,192 | | 27,110 | | 28,515 | 28,515 | 28,515 |
| 231 Worker'S Compensation | 1,876 | 1,712 | | 1,772 | | 2,236 | 2,236 | 2,236 |
| 232 State Unemployment Insurance | 737 | 1,007 | | 1,417 | | 2,423 | 2,423 | 2,423 |
| 241 Professional Dues | 1,094 | 622 | | 2,900 | | 2,900 | 2,900 | 2,900 |
| 243 Tax Sheltered Annuities | 9,085 | 9,107 | | 9,800 | | 10,049 | 10,049 | 10,049 |
| 244 Insurance Benefits | 69,529 | 89,029 | | 79,310 | | 86,677 | 86,677 | 86,677 |
| 2XX Employee Benefits Total: | 193,930 | 220,753 | | 188,934 | | 225,986 | 225,986 | 225,986 |
| 319 Other Instruc.Prof. & Tech.Service | | | | 1,800 | | 1,800 | 1,800 | 1,800 |
| 321 Equip. Rep.(Not On Serv. Contract) | 420 | 90 | | | | | | |
| 322 Repairs & Maint. Svcs.(On Contract) | 10,077 | 10,793 | | 15,000 | | 15,000 | 15,000 | 15,000 |
| 341 Travel - Local In-District | 65 | 274 | | 500 | | 500 | 500 | 500 |
| 342 Travel & Exp. Out Of District | 2,383 | 1,120 | | 10,000 | | 3,000 | 3,000 | 3,000 |
| 346 In-District Expense | 483 | 56 | | 3,000 | | 3,000 | 3,000 | 3,000 |
| 351 Telephone | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 353 Postage | 711 | 1,444 | | 5,600 | | 5,600 | 5,600 | 5,600 |
| 389 Other Non-Instruc.Prof. &Tech. Serv | 10,359 | 284 | | 80,000 | | 80,000 | 80,000 | 80,000 |
| 395 Fringe Benefits Consultant | 30,000 | 15,000 | | 51,001 | | 50,000 | 50,000 | 50,000 |
| 3XX Purchased Services Total: | 54,497 | 29,061 | | 167,901 | | 159,900 | 159,900 | 159,900 |
| 410 Supplies | 6,388 | 4,331 | | 39,526 | | 25,000 | 25,000 | 25,000 |
| 432 Reference Books | 356 | 429 | | 500 | | 500 | 500 | 500 |
| 440 Periodicals | 153 | 141 | | 250 | | 250 | 250 | 250 |
| 470 Computer Software | 719 | | | 500 | | 500 | 500 | 500 |
| 480 Computer Hardware | 1,508 | | | 5,500 | | 2,000 | 2,000 | 2,000 |
| 4XX Supplies & Materials Total: | 9,125 | 4,900 | | 46,276 | | 28,250 | 28,250 | 28,250 |
| 640 Dues And Fees | 350 | 400 | | 1,500 | | 1,500 | 1,500 | 1,500 |
| 6XX Other Objects Total: | 350 | 400 | | 1,500 | | 1,500 | 1,500 | 1,500 |
| 892 Building Safety | 13,155 | 6,053 | | | | | | |

PROGRAM BUDGET DETAIL

INSURANCE RESERVE FUND

Insurance Reserve Fund
Requi ements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | Adopted |
|--|---------------------|-------------|-------------|---------|--------------------|----------|----------|---------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | |
| 8XX Maintenance Supplies Total : | 13,155 | 6,053 | | | | | | |
| 2641 Hr Service Area Direction Total : | 646,718 | 709,405 | 6.000 | 758,991 | 6.330 | 788,379 | 788,379 | 788,379 |
| 2669 Other Technology Services | | | | | | | | |
| 112 Classified Salaries | | 3,404 | | | | | | |
| 1XX Salaries Total : | | 3,404 | | | | | | |
| 211 Pers Employer Contribution | | 632 | | | | | | |
| 220 Social Security Administration | | 260 | | | | | | |
| 244 Insurance Benefits | | 500 | | | | | | |
| 2XX Employee Benefits Total : | | 1,392 | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | 2,379 | 3,842 | | | | | | |
| 3XX Purchased Services Total : | 2,379 | 3,842 | | | | | | |
| 2669 Other Technology Services Total : | 2,379 | 8,638 | | | | | | |
| 2690 Claims | | | | | | | | |
| 382 Legal Services | 83 | | | | | | | |
| 389 Other Non-Instruc. Prof. &Tech. Serv | | | | 25,000 | | 25,000 | 25,000 | 25,000 |
| 3XX Purchased Services Total : | 83 | | | 25,000 | | 25,000 | 25,000 | 25,000 |
| 410 Supplies | 714 | 1,085 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 431 Library Books | | 1,517 | | | | | | |
| 460 Non-Consumable Supplies | 5,718 | 3,039 | | 5,500 | | 5,500 | 5,500 | 5,500 |
| 480 Computer Hardware | 159,148 | 42,844 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 4XX Supplies & Materials Total : | 165,580 | 48,485 | | 25,500 | | 25,500 | 25,500 | 25,500 |
| 522 Bldg. Improv. (Done Maint. Dept.) | 0 | 0 | | | | | | |
| 5XX Capital Outlay Total : | 0 | 0 | | | | | | |
| 655 Judg. & Settlem. Against The Distric | 40,054 | 8,844 | | 150,000 | | 50,000 | 50,000 | 50,000 |
| 6XX Other Objects Total : | 40,054 | 8,844 | | 150,000 | | 50,000 | 50,000 | 50,000 |
| 2690 Claims Total : | 205,717 | 57,329 | | 200,500 | | 100,500 | 100,500 | 100,500 |
| 2700 District Retirement | | | | | | | | |
| 249 District Retirement Fund | 8,363 | 7,473 | | 6,100 | | 6,100 | 6,100 | 6,100 |
| 2XX Employee Benefits Total : | 8,363 | 7,473 | | 6,100 | | 6,100 | 6,100 | 6,100 |
| 2700 District Retirement Total : | 8,363 | 7,473 | | 6,100 | | 6,100 | 6,100 | 6,100 |

PROGRAM BUDGET DETAIL

INSURANCE RESERVE FUND

Insurance Reserve Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | |
|---|---------------------|-------------|-------------|------------|-------|--------------------|------------|------------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | Proposed | Approved | Adopted |
| 2XXX Support Services Total : | 28,663,892 | 31,069,278 | 6.250 | 40,013,281 | 6.580 | 41,070,766 | 41,070,766 | 41,070,766 |
| 3100 Food Services | | | | | | | | |
| 410 Supplies | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 4XX Supplies & Materials Total : | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 3100 Food Services Total : | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 4150 Capital Building Improvement | | | | | | | | |
| 389 Other Non-Instruc. Prof. & Tech. Serv | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 3XX Purchased Services Total : | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 4150 Capital Building Improvement Total : | | | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 5200 Transfers From Other Funds | | | | | | | | |
| 710 Fund Modifications | 506,259 | 497,825 | | 360,760 | | 147,000 | 147,000 | 147,000 |
| 7XX Transfers Total : | 506,259 | 497,825 | | 360,760 | | 147,000 | 147,000 | 147,000 |
| 5200 Transfers From Other Funds Total : | 506,259 | 497,825 | | 360,760 | | 147,000 | 147,000 | 147,000 |
| 6110 Contingency Fund | | | | | | | | |
| 810 Planned Reserve | | | | 600,000 | | 745,000 | 745,000 | 745,000 |
| 810 Planned Reserve Total : | | | | 600,000 | | 745,000 | 745,000 | 745,000 |
| 6110 Contingency Fund Total : | | | | 600,000 | | 745,000 | 745,000 | 745,000 |
| 7000 Reserves And Fund Balances | | | | | | | | |
| 820 Unappropriated Ending Fund Balance | 9,416,200 | 9,257,732 | | 7,743,829 | | 5,203,234 | 5,203,234 | 5,203,234 |
| 820 Unapp. Ending Fund Bal. Total : | 9,416,200 | 9,257,732 | | 7,743,829 | | 5,203,234 | 5,203,234 | 5,203,234 |
| 7000 Reserves And Fund Balances Total : | 9,416,200 | 9,257,732 | | 7,743,829 | | 5,203,234 | 5,203,234 | 5,203,234 |
| Total Requirements: | 38,586,351 | 40,824,835 | 6.250 | 48,720,870 | 6.580 | 47,169,000 | 47,169,000 | 47,169,000 |

District Retirement Fund
Resources

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---------------------------|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 21999 Miscellaneous | 3,211,816 | 2,858,360 | | 2,800,000 | | 2,750,000 | 2,750,000 | 2,750,000 |
| 25400 Net Working Capital | 6,730,884 | 5,929,840 | | 6,278,474 | | 5,400,000 | 5,400,000 | 5,400,000 |
| Total Resources: | 9,942,700 | 8,788,200 | | 9,078,474 | | 8,150,000 | 8,150,000 | 8,150,000 |

PROGRAM BUDGET DETAIL

DISTRICT RETIREMENT FUND

District Retirement Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | 2011 - 2012 Budget | | | |
|---|---------------------|-------------|-------------|-----------|--------------------|-----------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 2710 Retirement - Certified | | | | | | | | |
| 116 Early Retirement Pay | 1,208,839 | 841,960 | | 752,009 | | 780,000 | 780,000 | 780,000 |
| 139 Cell Phone Stipend | 53 | | | | | | | |
| 1XX Salaries Total: | 1,208,892 | 841,960 | | 752,009 | | 780,000 | 780,000 | 780,000 |
| 211 Pers Employer Contribution | 1 | 43 | | | | | | |
| 214 Pers Debt Service | 0 | | | | | | | |
| 220 Social Security Administration | 65,688 | 37,871 | | 31,000 | | 50,000 | 50,000 | 50,000 |
| 231 Worker's Compensation | -19 | 19 | | | | | | |
| 232 State Unemployment Insurance | -7 | 1 | | | | | | |
| 243 Tax Sheltered Annuities | 431 | | | | | | | |
| 244 Insurance Benefits | 2,296,176 | 2,244,920 | | 2,165,221 | | 2,180,000 | 2,180,000 | 2,180,000 |
| 2XX Employee Benefits Total: | 2,362,270 | 2,282,855 | | 2,196,221 | | 2,230,000 | 2,230,000 | 2,230,000 |
| 2710 Retirement - Certified Total: | 3,571,162 | 3,124,815 | | 2,948,230 | | 3,010,000 | 3,010,000 | 3,010,000 |
| 2720 Retirement - Administrators | | | | | | | | |
| 116 Early Retirement Pay | 125,261 | 74,134 | | 77,438 | | 70,000 | 70,000 | 70,000 |
| 139 Cell Phone Stipend | 18 | | | | | | | |
| 1XX Salaries Total: | 125,278 | 74,134 | | 77,438 | | 70,000 | 70,000 | 70,000 |
| 211 Pers Employer Contribution | 0 | 0 | | | | | | |
| 214 Pers Debt Service | 0 | | | | | | | |
| 220 Social Security Administration | 5,157 | 2,551 | | 3,100 | | 3,000 | 3,000 | 3,000 |
| 231 Worker's Compensation | 0 | | | | | | | |
| 232 State Unemployment Insurance | 0 | | | | | | | |
| 243 Tax Sheltered Annuities | 100 | | | | | | | |
| 244 Insurance Benefits | 128,457 | 118,562 | | 107,937 | | 80,000 | 80,000 | 80,000 |
| 2XX Employee Benefits Total: | 133,714 | 121,113 | | 111,037 | | 83,000 | 83,000 | 83,000 |
| 2720 Retirement - Administrators Total: | 258,993 | 195,247 | | 188,475 | | 153,000 | 153,000 | 153,000 |
| 2730 Retirement - Classified | | | | | | | | |
| 116 Early Retirement Pay | 1,586 | 6,264 | | 8,000 | | 8,000 | 8,000 | 8,000 |
| 1XX Salaries Total: | 1,586 | 6,264 | | 8,000 | | 8,000 | 8,000 | 8,000 |
| 211 Pers Employer Contribution | | 53 | | | | | | |
| 214 Pers Debt Service | | 95 | | | | | | |
| 220 Social Security Administration | 136 | 477 | | 500 | | 600 | 600 | 600 |
| 231 Worker's Compensation | 5 | 136 | | | | | | |
| 232 State Unemployment Insurance | 1 | 17 | | | | | | |
| 243 Tax Sheltered Annuities | 20 | 26 | | | | | | |
| 244 Insurance Benefits | 180,959 | 184,312 | | 192,483 | | 192,000 | 192,000 | 192,000 |
| 2XX Employee Benefits Total: | 181,120 | 185,116 | | 192,983 | | 192,600 | 192,600 | 192,600 |

PROGRAM BUDGET DETAIL

DISTRICT RETIREMENT FUND

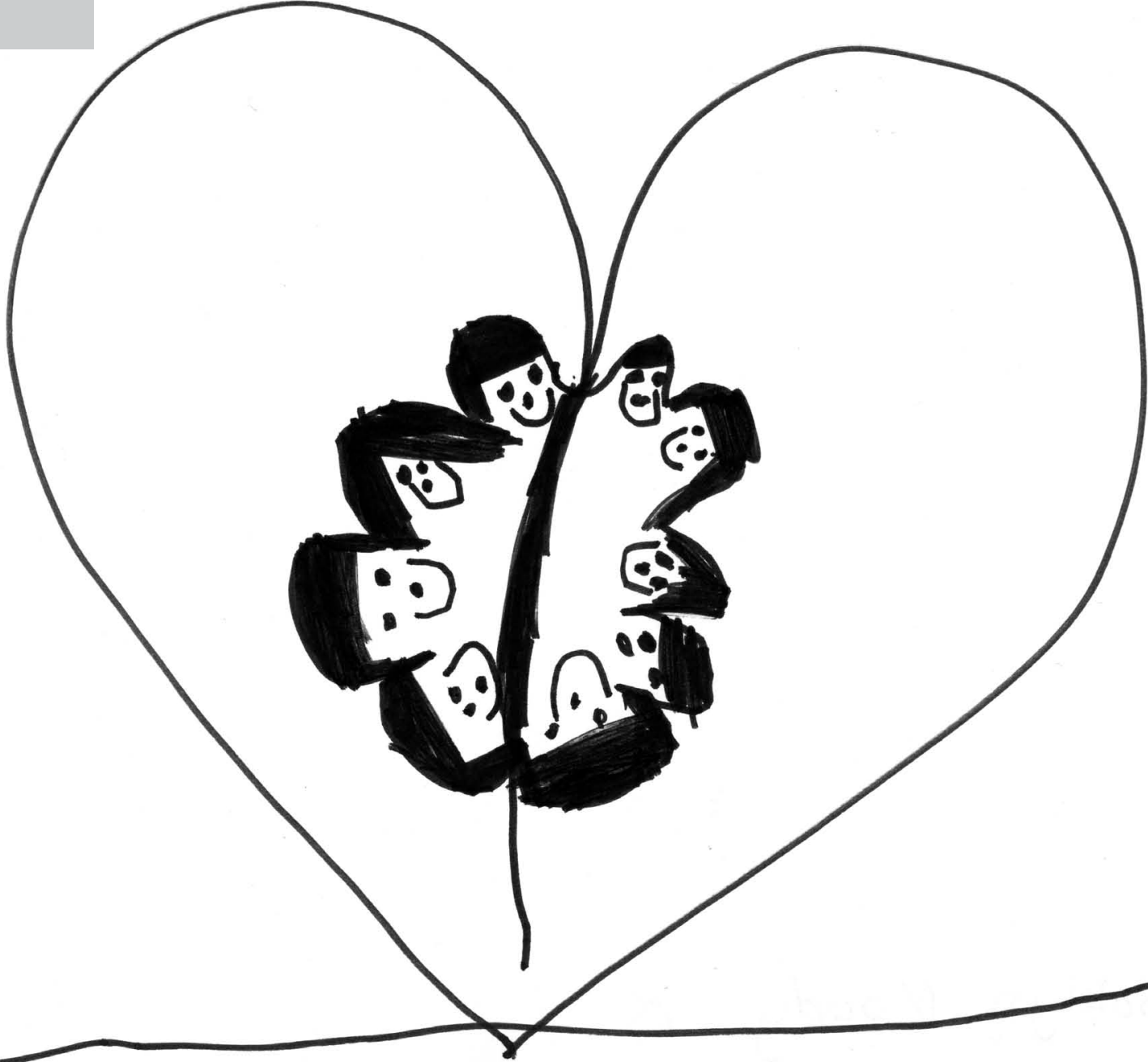
District Retirement Fund
Requirements

Program Budget Detail
July 1, 2011 to June 30, 2012

| | Actual Expenditures | | 2010 - 2011 | | FTE | 2011 - 2012 Budget | | |
|---|---------------------|-------------|-------------|-----------|-----|--------------------|-----------|-----------|
| | 2008 - 2009 | 2009 - 2010 | FTE | Budget | | Proposed | Approved | Adopted |
| 2730 Retirement - Classified Total : | 182,706 | 191,380 | | 200,983 | | 200,600 | 200,600 | 200,600 |
| 2XXX Support Services Total : | 4,012,860 | 3,511,442 | | 3,337,688 | | 3,363,600 | 3,363,600 | 3,363,600 |
| 5200 Transfers From Other Funds | | | | | | | | |
| 710 Fund Modifications | | | | 1,000 | | 1,256,000 | 1,256,000 | 1,256,000 |
| 7XX Transfers Total : | | | | 1,000 | | 1,256,000 | 1,256,000 | 1,256,000 |
| 5200 Transfers From Other Funds Total : | | | | 1,000 | | 1,256,000 | 1,256,000 | 1,256,000 |
| 6110 Contingency Fund | | | | | | | | |
| 810 Planned Reserve | | | | 750,000 | | 1,000,000 | 1,000,000 | 1,000,000 |
| 810 Planned Reserve Total : | | | | 750,000 | | 1,000,000 | 1,000,000 | 1,000,000 |
| 6110 Contingency Fund Total : | | | | 750,000 | | 1,000,000 | 1,000,000 | 1,000,000 |
| 6112 Pers Reserve | | | | | | | | |
| 810 Planned Reserve | | | | 3,513,222 | | | | |
| 810 Planned Reserve Total : | | | | 3,513,222 | | | | |
| 6112 Pers Reserve Total : | | | | 3,513,222 | | | | |
| 7000 Reserves And Fund Balances | | | | | | | | |
| 820 Unappropriated Ending Fund Balance | 5,929,840 | 5,276,758 | | 1,476,564 | | 2,530,400 | 2,530,400 | 2,530,400 |
| 820 Unapp. Ending Fund Bal. Total : | 5,929,840 | 5,276,758 | | 1,476,564 | | 2,530,400 | 2,530,400 | 2,530,400 |
| 7000 Reserves And Fund Balances Total : | 5,929,840 | 5,276,758 | | 1,476,564 | | 2,530,400 | 2,530,400 | 2,530,400 |
| Total Requirements: | 9,942,700 | 8,788,200 | | 9,078,474 | | 8,150,000 | 8,150,000 | 8,150,000 |

(This page intentionally left blank)

4j Appendices



APPENDICES

TABLE OF CONTENTS

| | |
|---|------------|
| Appendix A – Licensed Positions | 295 |
| Appendix B – Licensed Professional Salary Plan..... | 296 |
| Appendix C – Classified Positions | 297 |
| Appendix D – Classified Salary Schedule | 304 |
| Appendix E – Administrative and Supervisory Positions | 305 |
| Appendix F – Administrative, Supervisory and Professional Salary Schedules | 307 |
| Appendix G – Glossary..... | 310 |
| Appendix H – List of Acronyms | 317 |

APPENDIX A – LICENSED POSITIONS

LICENSED POSITIONS Budgeted Under Object 111

| General Fund | Function | Number of FTE | Salary Cost by Function |
|-------------------------------|--|--------------------|----------------------------|
| | 1111/1113 CLASSROOM TEACHERS, K-3 | 256.770 | \$ 13,633,091 |
| | 1121 CLASSROOM TEACHERS | 136.728 | 7,282,708 |
| | 1131 CLASSROOM TEACHERS | 181.090 | 10,213,062 |
| | 1132 HIGH SCHOOL EXTRA-CURRICULAR | 6.200 | 390,069 |
| | 1210 TALENTED AND GIFTED | 0.750 | 48,798 |
| | 1220 SPECIAL EDUCATION TEACHERS | 7.300 | 345,977 |
| | 1229 SPECIAL EDUCATION TEACHERS | 4.000 | 254,592 |
| | 1250 SPECIAL EDUCATION TEACHERS | 57.523 | 3,000,865 |
| | 1260 SPECIAL EDUCATION TEACHERS | 1.200 | 83,655 |
| | 1280 ALTERNATIVE EDUCATION TEACHERS | 7.767 | 481,202 |
| | 1291 ENGLISH-LANGUAGE TEACHERS | 12.877 | 770,551 |
| | 1294 HOME INSTRUCTION | 0.500 | 29,585 |
| | 2110 SOCIAL WORKERS | 4.250 | 250,524 |
| | 2122 COUNSELORS | 23.860 | 1,390,026 |
| | 2131 NURSES | 8.900 | 519,934 |
| | 2143 SCHOOL PSYCHOLOGISTS | 12.600 | 798,858 |
| | 2152 SPEECH SPECIALIST | 13.750 | 789,151 |
| | 2169 MISCELLANEOUS SUPPORT OF EDUCATIONAL SERVICES | 4.431 | 273,851 |
| | 2210 TEACHER ON SPECIAL ASSIGNMENT | 1.094 | 72,467 |
| | 2211 TEACHER ON SPECIAL ASSIGNMENT | 3.090 | 196,582 |
| | 2219 TEACHER ON SPECIAL ASSIGNMENT | 0.450 | 30,925 |
| | 2222 MEDIA SPECIALISTS | 3.250 | 190,231 |
| | 2321 CARE TEAM COORDINATOR | 0.050 | 3,486 |
| | Total-General Fund | 748.430 | \$ 41,050,190 |
| | | | |
| Other Funds | | | |
| | | | |
| Insurance Reserve Fund | | | |
| | 2641 BENEFITS COORDINATOR | 1.000 | \$ 69,723 |
| | Total-Insurance Reserve Fund | 1.000 | \$ 69,723 |
| | TOTAL-Funds Other Than General Funds | 1.000 | \$ 69,723 |
| | TOTAL CERTIFIED-ALL FUNDS | 749.430 | \$ 41,119,913 * |

* Positions budgeted in the Federal, State and Local Programs fund are not included.
Does not include 7.318 licensed FTE from targeted funding added in the adopted budget.

APPENDIX B – LICENSED PROFESSIONAL SALARY PLAN

LICENSED PROFESSIONAL SALARY PLAN

Effective July 1, 2010 and ending June 30, 2011

185 Days

| Level | Bachelors | Bachelors +23 | Bachelors +45 | Bachelors +60 Masters | Bachelors +83 B+68 w/ Masters Masters +23 | Bachelors +105 B+90 w/ Masters Masters +45 | Doctorate Masters +90 |
|-----------------|-----------|---------------|---------------|--------------------------|---|--|--------------------------|
| 1 | 33,875 | 35,128 | 36,428 | 37,776 | 39,174 | 40,623 | 42,126 |
| 2 | 34,502 | 35,779 | 37,103 | 38,476 | 39,900 | 41,376 | 42,907 |
| 3 | 35,779 | 37,103 | 38,476 | 39,900 | 41,376 | 42,907 | 44,495 |
| 4 | 37,103 | 38,476 | 39,900 | 41,376 | 42,907 | 44,495 | 46,141 |
| 5 | 38,476 | 39,900 | 41,376 | 42,907 | 44,495 | 46,141 | 47,848 |
| 6 | 39,900 | 41,376 | 42,907 | 44,495 | 46,141 | 47,848 | 49,618 |
| 7 | 41,376 | 42,907 | 44,495 | 46,141 | 47,848 | 49,618 | 51,454 |
| 8 | 42,907 | 44,495 | 46,141 | 47,848 | 49,618 | 51,454 | 53,358 |
| 9* | 44,495 | 46,141 | 47,848 | 49,618 | 51,454 | 53,358 | 55,332 |
| 10 | 46,141 | 47,848 | 49,618 | 51,454 | 53,358 | 55,332 | 57,379 |
| 11 | 47,848 | 49,618 | 51,454 | 53,358 | 55,332 | 57,379 | 59,502 |
| 12 | 49,618 | 51,454 | 53,358 | 55,332 | 57,379 | 59,502 | 61,704 |
| 13 | 51,454 | 53,358 | 55,332 | 57,379 | 59,502 | 61,704 | 63,987 |
| Longevity (16) | 53,358 | 55,332 | 57,379 | 59,502 | 61,704 | 63,987 | 66,355 |
| Longevity (16+) | | | | | | 66,123 | 68,570 |
| Longevity (17) | | | | | | 67,098 | 69,581 |

Step 2 is 1.85% higher than Step 1 of the column, representing the difference of one half step.

Longevity Step (16) pay is 3.7% greater than Step 13 of the column.

Longevity Step (16+) pay is 1.5% greater than Longevity Step 16 of the column.

Longevity Step (17) pay is 1.5% greater than Longevity (16+) of the column.

This is the 2010-11 salary schedule. It will be updated when discussions with the Eugene Education Association (EEA) are completed.

*Highest entry level

APPENDIX C – CLASSIFIED POSITIONS

CLASSIFIED POSITIONS

(Includes positions budgeted in object 112: professional and other classified)

| General Fund | Function | Position | FTE | Salary Cost by Function |
|---|----------|--------------------------------|----------------|----------------------------|
| Direct Classroom Services | | | | |
| | 1111 | DEPARTMENT ASSISTANT | 0.750 | \$ 17,930 |
| | | ELEMENTARY SCHL ASST | 1.006 | 24,109 |
| | | INST ASST BILINGUAL | 2.988 | 76,487 |
| | | INST ASST KINDER | 6.186 | 160,779 |
| | | INST ASST REG EDUC PROGRAM | 11.717 | 313,977 |
| | | INSTRUCTIONAL ASSISTANT | 14.328 | 386,880 |
| | | OFFICE SUPPORT BICULT/BILING | 0.500 | 14,691 |
| | 1121 | DEPARTMENT ASSISTANT | 0.366 | 9,213 |
| | | INST ASST BILINGUAL | 0.125 | 3,598 |
| | | INSTRUCTIONAL ASSISTANT | 1.291 | 34,762 |
| | | LIBRARY IMC ASST | 0.125 | 3,200 |
| | | STUDENT SUPERVISION ASSISTANT | 0.315 | 7,216 |
| | 1131 | CAREER CENTER ASSISTANT | 1.000 | 27,996 |
| | | DEPARTMENT ASSISTANT | 1.000 | 26,613 |
| | | INST ASST BILINGUAL | 0.200 | 5,114 |
| | | INST ASST DAY CARE PROGRAM | 2.625 | 66,723 |
| | | INSTRUCTIONAL ASSISTANT | 2.884 | 75,778 |
| | | PROGRAM COORD ASSISTANT | 1.068 | 33,996 |
| | | REGISTRAR | 1.000 | 43,596 |
| | | VOC TRAINING ASSISTANT | 2.287 | 71,098 |
| | 1220 | DEPARTMENT SECRETARY | 0.875 | 27,475 |
| | | INST ASST 1:1 | 17.059 | 431,945 |
| | | INST ASST-COGNITIVE | 6.125 | 166,459 |
| | | INSTRUCTION ASSISTANT (AUTISM) | 21.906 | 551,820 |
| | | PROGRAM COORD ASSISTANT | 1.000 | 25,236 |
| | 1229 | SOCIAL SKILL SPECIALIST-AUTISM | 1.000 | 32,169 |
| | 1250 | INST ASST-COGNITIVE | 23.730 | 641,800 |
| | | INSTRUCTIONAL ASSISTANT | 19.210 | 521,003 |
| | | VOC TRAINING ASSISTANT | 1.750 | 53,745 |
| | 1291 | HUMAN SERVICES COORDINATOR | 0.250 | 7,678 |
| | | INST ASST BILINGUAL | 1.500 | 42,939 |
| | | INSTRUCTIONAL ASSISTANT | 1.149 | 32,425 |
| | | PROGRAM COORD ASSISTANT | 1.000 | 34,109 |
| | | | <u>148.315</u> | <u>\$ 3,972,559</u> |
| Subtotal–Direct Classroom Services | | | 148.315 | \$ 3,972,559 |

APPENDIX C – CLASSIFIED POSITIONS

| | Function | Position | FTE | Salary Cost by Function |
|--|-----------------|-------------------------------|----------------|------------------------------------|
| Classroom Support Services | | | | |
| | 2115 | DEPARTMENT ASSISTANT | 0.469 | \$ 11,997 |
| | | INSTRUCTIONAL ASSISTANT | 0.125 | 3,097 |
| | | SCHOOL CROSSING GUARD | 1.250 | 24,012 |
| | | STUDENT SUPERVISION ASSISTANT | 8.318 | 191,579 |
| | 2131 | DEPARTMENT SECRETARY | 1.000 | 29,535 |
| | | HEALTH SERVICES ASSISTANT | 5.400 | 147,908 |
| | 2190 | ADMINISTRATIVE ASSISTANT | 1.000 | 38,716 |
| | | DEPARTMENT SECRETARY | 1.000 | 36,182 |
| | | ESS SPED RECORDS CLERK | 1.000 | 27,109 |
| | | FINANCIAL MGMT ANALYST II | 1.000 | 74,262 Admin Grade 4 |
| | 2210 | PROGRAM COORD ASSISTANT | 0.250 | 8,798 |
| | 2211 | ADMINISTRATIVE ASSISTANT | 2.000 | 79,469 |
| | | GRANT WRITER ANALYST | 0.450 | 33,163 Admin Grade 6 |
| | | HUMAN SERVICES COORDINATOR | 0.750 | 22,469 |
| | | INSTRUCTIONAL ANALYST AND OPS | 1.000 | 54,915 Admin Grade 3 |
| | | PROGRAM COORD ASSISTANT | 1.779 | 60,700 |
| | | RESEARCH AND EVALUATION ASST | 1.000 | 39,671 |
| | | RESEARCH AND OPERATIONS SPEC | 1.000 | 66,103 Admin Grade 4 |
| | | TECHNOLOGY SUPPORT SPEC III | 0.250 | 12,124 |
| | 2222 | AV/TEXTBOOK SPECIALIST | 2.875 | 85,726 |
| | | LIBRARY IMC ASST | 2.100 | 48,415 |
| | | LIBRARY SPECIALIST | 0.125 | 3,114 |
| | 2411 | ATTENDANCE CLERK | 2.000 | 68,102 |
| | | ATTENDANCE CLERK-MS | 5.750 | 159,584 |
| | | DEPARTMENT ASSISTANT | 2.500 | 64,722 |
| | | DEPARTMENT SECRETARY | 3.550 | 115,773 |
| | | FINANCE CLERK | 4.000 | 168,550 |
| | | HIGH SCHOOL SECRETARY | 6.000 | 230,155 |
| | | LIBRARY IMC ASST | 0.250 | 6,401 |
| | | MIDDLE SCHOOL SECRETARY | 8.000 | 294,048 |
| | | OFFICE SUPPORT BICULT/BILING | 1.625 | 40,230 |
| | | RECORDS & SCHEDULING ASST | 10.000 | 327,599 |
| | | REGISTRAR | 4.000 | 150,056 |
| | | SECRETARY | 18.500 | 655,034 |
| | 2665 | TECHNOLOGY SUPPORT SPEC I | 1.968 | 61,237 |
| | | TECHNOLOGY SUPPORT SPEC II | 10.700 | 372,107 |
| | | TECHNOLOGY SUPPORT SPEC III | 4.500 | 189,015 |
| | 3320 | FACILITIES COORDINATOR | 0.500 | 15,481 |
| | | RECREATION ACTIVITY COORD | 1.000 | 38,563 |
| | | | <u>118.984</u> | <u>\$ 4,055,721</u> |
| Subtotal–Classroom Support Services | | | 118.984 | \$ 4,055,721 |

APPENDIX C – CLASSIFIED POSITIONS

| | Function | Position | FTE | Salary Cost by Function | |
|----------------------------------|---------------------------|--------------------------------|------------|------------------------------------|---------------|
| Building Support Services | 2541 | ADMINISTRATIVE ASSISTANT | 3.000 | \$ | 130,787 |
| | | ENGINEER | 0.500 | | 37,129 |
| | | | | | Admin Grade 8 |
| | 2542 | CARPENTER | 1.000 | | 37,245 |
| | | ELECTRICIAN SPECIALIST | 1.500 | | 95,367 |
| | | ELECTRONIC TECH SPECIALIST | 1.000 | | 53,269 |
| | | FLOOR COVERING SPECIALIST | 1.000 | | 41,156 |
| | | HEATING TECHNICIAN | 1.000 | | 37,295 |
| | | HVAC REFRIG TECH III | 1.000 | | 48,835 |
| | | LOCKSMITH SPECIALIST | 1.000 | | 50,532 |
| | | MAINTENANCE WORKER II | 1.000 | | 38,844 |
| | | PAINTER | 1.000 | | 37,358 |
| | | PLUMBER SPECIALIST | 1.000 | | 53,269 |
| | | SENIOR ROOFER | 1.000 | | 38,928 |
| | 2543 | EQUIPMENT OPERATOR | 1.000 | | 36,276 |
| | | GROUNDS SPECIALIST IPM | 1.000 | | 36,276 |
| | | SENIOR GROUNDSKEEPER | 6.000 | | 205,563 |
| | 2546 | SAFETY SPECIALIST | 1.000 | | 54,860 |
| | 2548 | CUSTODIAL MAINT COORD I | 18.250 | | 605,158 |
| | | CUSTODIAL MAINT COORD II | 8.000 | | 275,889 |
| | | CUSTODIAL STAFF ASSISTANT | 1.000 | | 37,867 |
| | | CUSTODIAL TECHNICIAN | 3.370 | | 103,772 |
| | | CUSTODIAN | 45.625 | | 1,215,487 |
| | | LEAD CUSTODIAN | 4.000 | | 136,130 |
| | 2549 | FLEET MECHANIC II | 1.000 | | 47,944 |
| | 2551 | GENERAL LABORER | 0.375 | | 9,221 |
| | 2552 | ASST DISPATCHER/ACCT CLERK | 2.000 | | 65,556 |
| | | BUS AIDE SPECIAL ED | 7.900 | | 158,682 |
| | | BUS DRIVER | 62.700 | | 1,487,282 |
| | | BUS DRIVER SPECIALIST | 4.400 | | 113,633 |
| | | DISPATCH INFO COORDINATOR | 2.375 | | 77,510 |
| | | DRIVER DEVELOPMENT COORDINATOR | 1.000 | | 45,653 |
| | | DRIVER TRAINER | 1.200 | | 47,267 |
| | ROUTE PLANNING COORD | 1.000 | | 43,596 | |
| | TRANSPORTATION DISPATCHER | 1.000 | | 43,596 | |
| 2554 | ACCOUNTING CLERK II | 0.750 | | 29,196 | |
| | FLEET MECHANIC II | 4.000 | | 186,430 | |
| | PARTS SPECIALIST | 1.500 | | 62,337 | |

APPENDIX C – CLASSIFIED POSITIONS

| | Function | Position | FTE | Salary Cost by Function |
|---|----------|--------------------------------|----------------|----------------------------|
| Building Support Services--continued | | | | |
| | 2575 | BUYER | 0.500 | 30,400 |
| | | PURCHASING ANALYST | 1.000 | 66,103 Admin Grade 4 |
| | | WAREHOUSE OPS ASST | 2.610 | 85,662 |
| | 2660 | BUSINESS SYSTEMS SUPPORT SPEC | 1.000 | 74,262 Admin Grade 6 |
| | | CATALOGING SPECIALIST | 1.500 | 66,052 |
| | | COMPUTER SYS SUPPORT TECH III | 1.000 | 45,992 |
| | | DATA BASE ADMINISTRATOR | 1.000 | 78,345 Admin Grade 7 |
| | | ELECTRONICS TECHNICIAN | 1.000 | 42,703 |
| | | MANAGEMENT ASSISTANT | 1.000 | 43,659 |
| | | NETWORK INFRASTRUCTURE SPEC | 1.000 | 74,262 Admin Grade 6 |
| | | NETWORK/SR ELECTRONICS SPEC | 1.000 | 49,705 |
| | | PROGRAMMER ANALYST II | 1.000 | 56,408 |
| | | SENIOR APPLICATIONS DEVELOPER | 1.000 | 69,041 Admin Grade 6 |
| | | SENIOR PROGRAMMER ANALYST | 1.000 | 59,803 |
| | | SENIOR SECURITY ENGINEER | 1.000 | 78,345 Admin Grade 7 |
| | | SENIOR SYSTEMS ADMINISTRATOR | 1.000 | 72,494 Admin Grade 6 |
| | | USER SERV SPECIALIST II K-3 | 2.980 | 135,661 |
| | | | <u>216.035</u> | <u>\$ 6,954,092</u> |
| Subtotal--Building Support Services | | | 216.035 | \$ 6,954,092 |
| Central Support Services | | | | |
| | 2321 | DEPARTMENT ASSISTANT-BILINGUAL | 1.000 | \$ 30,909 |
| | | EXEC ASST TO SUPT | 1.000 | 61,917 Admin Grade 3 |
| | | PARENT, COMM, DIVERSITY COORD | 1.000 | 82,419 Admin Grade 8 |
| | 2521 | ACCOUNTING & BUSINESS SYS SPEC | 2.000 | 83,351 |
| | | ACCOUNTING CLERK II | 2.375 | 82,908 |
| | | ACCOUNTING CLERK III | 2.000 | 81,239 |
| | | FINANCIAL INFO SYS ANALYST | 1.000 | 74,262 Admin Grade 6 |
| | | FINANCIAL MGMT ANALYST II | 1.000 | 66,103 Admin Grade 4 |
| | | FINANCIAL MGMT ANALYST III | 1.000 | 74,262 Admin Grade 6 |
| | | PAYROLL SPECIALIST | 1.000 | 47,944 |
| | 2630 | COMMUNICATIONS COORDINATOR | 1.000 | 59,182 Admin Grade 5 |
| | | MANAGEMENT ASSISTANT | 0.500 | 23,972 |
| | 2641 | HR ASSISTANT I | 0.500 | 17,725 |
| | | HR ASSISTANT II | 3.000 | 115,510 |
| | | HUMAN RESOURCES SPECIALIST | 1.670 | 73,867 |
| | | RECRUITMENT MANAGER | 0.550 | 43,090 Admin Grade 7 |
| | | | 20.595 | \$ 1,018,660 |
| Subtotal--Central Support Services | | | 20.595 | \$ 1,018,660 |
| TOTAL--GENERAL FUND | | | 503.929 | \$ 16,001,032 |

APPENDIX C – CLASSIFIED POSITIONS

| | Function | Position | FTE | Salary Cost by Function |
|--------------------------------|--------------------------------------|-------------------------------|---------------|------------------------------------|
| Other Funds | | | | |
| Capital Projects Fund | | | | |
| | 2540 | ADMINISTRATIVE ASSISTANT | 0.400 | \$ 17,439 |
| | | PROJECT MANAGER | 0.600 | 51,898 Admin Grade 9 |
| | 2541 | ADMINISTRATIVE ASSISTANT | 0.600 | 26,158 |
| | | DESIGN & PLANNING ADMIN | 1.000 | 80,457 Admin Grade 8 |
| | | ENGINEER | 0.378 | 28,073 Admin Grade 8 |
| | | MANAGEMENT ASSISTANT | 1.000 | 47,944 |
| | | PROJECT MANAGER | 0.400 | 34,599 Admin Grade 9 |
| | 2542 | ELECTRICIAN SPECIALIST | 0.500 | 31,789 |
| | | HVACII | 1.000 | 44,741 |
| | | MAINTENANCE WORKER III | 2.000 | 78,451 |
| | | PLUMBER | 1.000 | 47,944 |
| | | PROJECT MANAGER | 1.000 | 86,497 Admin Grade 9 |
| | 2546 | SAFETY SPECIALIST | 1.000 | 48,496 |
| | 2548 | CUSTODIAN | 2.000 | 47,447 |
| | 4150 | CARPENTER | 2.000 | 74,489 |
| | | ELECTRICIAN | 2.000 | 106,538 |
| | | ELECTRONICS TECHNICIAN | 1.000 | 45,653 |
| | | HEATING TECHNICIAN | 1.000 | 37,295 |
| | | HVAC REFRIG TECH III | 1.000 | 48,835 |
| | | IRRIGATION SPECIALIST | 1.000 | 36,021 |
| | | LOCKSMITH | 1.000 | 45,653 |
| | | MAINTENANCE WORKER II | 1.000 | 38,232 |
| | | MAINTENANCE WORKER III | 1.000 | 42,746 |
| | Total–Capital Projects Fund | | 23.878 | \$ 1,147,395 |
| Nutrition Services Fund | | | | |
| | 2521 | ACCOUNTING CLERK III | 0.625 | \$ 26,817 |
| | 3100 | CATERING OPERATIONS ASSISTANT | 1.000 | 37,319 |
| | | FOOD SERVICE ASST I | 21.663 | 303,545 |
| | | FOOD SERVICE ASST II | 12.315 | 193,302 |
| | | FOOD SERVICE COORD I | 6.220 | 114,534 |
| | | FOOD SERVICE COORD II | 20.502 | 443,756 |
| | | FOOD SERVICE TECHNICIAN | 4.626 | 82,012 |
| | | PRODUCTION COORDINATOR | 1.000 | 27,010 |
| | | PROGRAM ASSISTANT-FOOD SVCS | 1.000 | 32,416 |
| | | WAREHOUSE OPS ASST | 1.290 | 38,638 |
| | Total–Nutrition Services Fund | | 70.241 | \$ 1,299,349 |

APPENDIX C – CLASSIFIED POSITIONS

| | Function | Position | FTE | Salary Cost by Function | |
|---|-----------------|----------------------------|------------|------------------------------------|----------------------|
| Insurance Reserve Fund | | | | | |
| | 2548 | CUSTODIAN | 0.250 | | 6,720 |
| | 2641 | CLASSIFIED BENEFITS COORD | 1.000 | \$ | 50,120 |
| | | HR ASSISTANT II | 2.000 | | 87,276 |
| | | HRIS BENEFITS MANAGER | 1.000 | | 64,529 Admin Grade 4 |
| | | HUMAN RESOURCES SPECIALIST | 0.330 | | 14,596 |
| Total–Insurance Reserve Fund | | | 4.580 | \$ | 223,241 |
| TOTAL - ALL FUNDS OTHER THAN GENERAL FUNDS | | | 98.699 | \$ | 2,669,985 |
| TOTAL CLASSIFIED–ALL FUNDS | | | 602.628 | \$ | 18,671,017 * |

* Positions budgeted in the Federal, State and Local Programs fund are not included.
Does not include 15.62 licensed FTE from targeted funding added in the adopted budget.

APPENDIX C – CLASSIFIED PAY GRADE BY POSITION NAME

CLASSIFIED PAY GRADE BY POSITION NAME

| POSITION NAME | PAY GRADE | POSITION NAME | PAY GRADE | POSITION NAME | PAY GRADE |
|--------------------------------|------------------|--------------------------------|------------------|---------------------------------|------------------|
| ACCOUNTING & BUSINESS SYS SPEC | 14 | FINANCE CLERK | 11 | MAINTENANCE WORKER III | 11 |
| ACCOUNTING CLERK II | 9 | FLEET MECHANIC II | 13 | MANAGEMENT ASSISTANT | 13 |
| ACCOUNTING CLERK III | 11 | FLEET SERVICES TECHNICIAN | 7 | MIDDLE SCHOOL SECRETARY | 11 |
| ADMINISTRATIVE ASSISTANT | 11 | FLOOR COVERING SPECIALIST | 11 | NETWORK/SR ELECTRONICS SPEC | 15 |
| ASST DISPATCHER/ACCT CLERK | 10 | FOOD SERVICE ASST I | A | OFFICE SUPPORT BICULT/BILINGUAL | 9 |
| ATTENDANCE CLERK | 10 | FOOD SERVICE ASST II | B | OSEA PRESIDENT | 13 |
| ATTENDANCE CLERK-MS | 8 | FOOD SERVICE COORD I | D | PAINTER | 8 |
| AV/TEXTBOOK SPECIALIST | 8 | FOOD SERVICE COORD II | E | PARTS SPECIALIST | 13 |
| BUS AIDE SPECIAL ED | 8 | FOOD SERVICE TECHNICIAN | C | PAYROLL SPECIALIST | 13 |
| BUS DRIVER | 8 | GENERAL LABORER | 6 | PLUMBER | 13 |
| BUS DRIVER SPECIALIST | 9 | GENERAL SERVICES ASSISTANT | 8 | PLUMBER SPECIALIST | 15 |
| BUYER | 18 | GROUNDINGS SPECIALIST IPM | 8 | PRODUCTION COORDINATOR | 11 |
| CAREER CENTER ASSISTANT | 9 | HEALTH SERVICES ASSISTANT | 9 | PROGRAM ASSISTANT-FOOD SVCS | 10 |
| CARPENTER | 10 | HEATING TECHNICIAN | 11 | PROGRAM COORDINATOR ASSISTANT | 10 |
| CATALOGING SPECIALIST | 11 | HIGH SCHOOL SECRETARY | 11 | PROGRAM COORDINATOR | 12 |
| CATERING OPERATIONS SPECIALIST | 11 | HR ASSISTANT I | 9 | PROGRAMMER ANALYST II | 16 |
| CLASSIFIED BENEFITS COORD | A | HR ASSISTANT II | 12 | RECORDS & SCHEDULING ASST | 10 |
| COMPUTER SYS SUPPORT TECH | 14 | HUMAN RESOURCES SPECIALIST | 13 | RECREATION ACTIVITY COORD | 12 |
| CUSTODIAL MAINT COORD I | 7 | HUMAN SERVICES COORDINATOR | 11 | REGISTRAR | 11 |
| CUSTODIAL MAINT COORD II | 8 | HVAC REFRIG TECH II | 13 | RESEARCH AND EVALUATION ASST | 11 |
| CUSTODIAL STAFF ASSISTANT | 10 | HVAC REFRIG TECH III | 14 | ROUTE PLANNING COORD | 11 |
| CUSTODIAL TECHNICIAN | 7 | HVAC REFRIG TECH IV | 15 | SAFETY SPECIALIST | 15 |
| CUSTODIAN | 8 | INST ASST 1:1 | 9 | SCHOOL CROSSING GUARD | 5 |
| DEPARTMENT ASSISTANT | 9 | INST ASST BILINGUAL | 9 | SCHOOL VOLUNTEER COORD | 7 |
| DEPARTMENT ASSISTANT-BILINGUAL | 7 | INST ASST DAY CARE PROGRAM | 8 | SECRETARY | 11 |
| DEPARTMENT SECRETARY | 10 | INST ASST KINDER | 9 | SENIOR GROUNDSKEEPER | 7 |
| DISPATCH INFO COORD | 9 | INST ASST REG ED PROGRAM | 9 | SENIOR PROGRAMMER ANALYST | 17 |
| DRIVER DEVELOPMENT COORD | 12 | INST ASST SPEC ED (BEHAVIORAL) | 9 | SENIOR ROOFER | 9 |
| DRIVER TRAINER | 10 | INST ASST COGNITIVE | 9 | SOCIAL SKILL SPECIALIST | 12 |
| ELECTRICIAN | 15 | INST ASST (AUTISM) | 9 | STUDENT SUPERVISION ASSISTANT | 7 |
| ELECTRICIAN SPECIALIST | 18 | INSTRUCTIONAL ASSISTANT | 12 | TECHNOLOGY SUPPORT SPEC I | 11 |
| ELECTRONIC TECH SPECIALIST | 15 | IRRIGATION SPECIALIST | 10 | TECHNOLOGY SUPPORT SPEC II | 13 |
| ELECTRONICS TECHNICIAN | 14 | LEAD CUSTODIAN | 8 | TECHNOLOGY SUPPORT SPEC III | 15 |
| ELEMENTARY SCHL ASST | 9 | LIBRARY IMC ASST | 9 | TRANSPORTATION DISPATCHER | 11 |
| EQUIPMENT OPERATOR | 8 | LIBRARY SPECIALIST | 8 | USER SERV SPECIALIST II | 13 |
| ESS SPED RECORDS CLERK | 12 | LOCKSMITH SPECIALIST | 14 | VOC TRAINING ASSISTANT | 11 |
| FACILITIES COORDINATOR | 11 | MAINTENANCE WORKER II | 11 | WAREHOUSE OPS ASST | 8 |

APPENDIX D – CLASSIFIED SALARY SCHEDULE

Effective July 1, 2010 and ending June 30, 2011

| GRADE | STEP 1 | STEP 2 | STEP 3 | STEP 4 | STEP 5 | STEP 6 | STEP 7 | STEP 8 | STEP 9 | Longevity |
|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|
| 18 | 24.11 | 24.71 | 25.33 | 25.96 | 26.61 | 27.28 | 27.96 | 28.66 | 29.38 | 29.97 |
| 17 | 22.69 | 23.26 | 23.84 | 24.44 | 25.05 | 25.67 | 26.31 | 26.97 | 27.64 | 28.19 |
| 16 | 21.39 | 21.92 | 22.47 | 23.03 | 23.61 | 24.20 | 24.81 | 25.43 | 26.07 | 26.59 |
| 15 | 20.20 | 20.71 | 21.23 | 21.76 | 22.30 | 22.86 | 23.43 | 24.02 | 24.62 | 25.11 |
| 14 | 19.16 | 19.64 | 20.13 | 20.63 | 21.15 | 21.68 | 22.22 | 22.78 | 23.35 | 23.82 |
| 13 | 18.19 | 18.64 | 19.11 | 19.59 | 20.08 | 20.58 | 21.09 | 21.62 | 22.16 | 22.60 |
| 12 | 17.31 | 17.74 | 18.19 | 18.65 | 19.12 | 19.60 | 20.09 | 20.59 | 21.10 | 21.52 |
| 11 | 16.53 | 16.94 | 17.36 | 17.80 | 18.25 | 18.71 | 19.18 | 19.66 | 20.15 | 20.55 |
| 10 | 15.77 | 16.16 | 16.57 | 16.98 | 17.41 | 17.85 | 18.30 | 18.76 | 19.23 | 19.61 |
| 9 | 14.76 | 15.13 | 15.51 | 15.90 | 16.30 | 16.71 | 17.13 | 17.55 | 17.99 | 18.35 |
| 8 | 13.76 | 14.10 | 14.45 | 14.81 | 15.18 | 15.56 | 15.95 | 16.35 | 16.76 | 17.10 |
| 7 | 12.87 | 13.19 | 13.52 | 13.86 | 14.21 | 14.57 | 14.93 | 15.30 | 15.68 | 15.99 |
| 6 | 12.06 | 12.36 | 12.67 | 12.99 | 13.31 | 13.64 | 13.98 | 14.33 | 14.69 | 14.98 |
| 5 | 11.31 | 11.59 | 11.88 | 12.18 | 12.48 | 12.79 | 13.11 | 13.44 | 13.78 | 14.06 |
| 4 | 10.61 | 10.88 | 11.15 | 11.43 | 11.72 | 12.01 | 12.31 | 12.62 | 12.94 | 13.20 |
| 3 | 10.05 | 10.30 | 10.56 | 10.82 | 11.09 | 11.37 | 11.65 | 11.94 | 12.24 | 12.49 |
| 2 | 9.49 | 9.73 | 9.97 | 10.22 | 10.48 | 10.74 | 11.01 | 11.29 | 11.57 | 11.80 |
| 1 | 8.97 | 9.19 | 9.42 | 9.66 | 9.90 | 10.15 | 10.40 | 10.66 | 10.93 | 11.15 |

2010-11 FOOD SERVICE SALARY SCHEDULE

Effective July 1, 2010 and ending June 30, 2011

| GRADE | STEP 1 | STEP 2 | STEP 3 | STEP 4 | STEP 5 | STEP 6 | STEP 7 | STEP 8 | STEP 9 | Longevity |
|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|
| G | 16.53 | 16.94 | 17.36 | 17.80 | 18.25 | 18.71 | 19.18 | 19.66 | 20.15 | 20.55 |
| F | 15.77 | 16.16 | 16.57 | 16.98 | 17.41 | 17.85 | 18.30 | 18.76 | 19.23 | 19.61 |
| E | 12.57 | 12.88 | 13.20 | 13.53 | 13.87 | 14.22 | 14.58 | 14.94 | 15.31 | 15.62 |
| D | 11.76 | 12.05 | 12.35 | 12.66 | 12.98 | 13.30 | 13.64 | 13.98 | 14.33 | 14.62 |
| C | 10.24 | 10.50 | 10.76 | 11.03 | 11.31 | 11.59 | 11.88 | 12.18 | 12.48 | 12.73 |
| B | 9.00 | 9.23 | 9.46 | 9.70 | 9.94 | 10.19 | 10.44 | 10.70 | 10.97 | 11.19 |
| A | 8.59 | 8.80 | 9.02 | 9.25 | 9.48 | 9.72 | 9.96 | 10.21 | 10.47 | 10.68 |

This is the 2010-11 salary schedule. It will be updated when discussions with the Oregon School Employees Association (OSEA) are completed.

The Longevity step represents 2% over Step 9.

An employee on Step 5 of the 1997-98 salary schedule who received an additional 3% shall continue to receive the value of the 3%.

APPENDIX E – ADMINISTRATIVE AND SUPERVISORY POSITIONS

ADMINISTRATIVE AND SUPERVISORY POSITIONS Budgeted under objects 113 and 114

| General Fund | Function | Position | FTE | Salary Cost by Function | Pay Grade |
|--|----------|--------------------------------|--------------|----------------------------|-----------|
| Classroom Support Services | | | | | |
| | 2190 | ADMINISTRATOR ED SERVICES | 2.65 | \$ 234,976 | 11 |
| | | DIRECTOR ED SUPPORT SERVICES | 0.65 | 71,933 | 15 |
| | 2211 | ASSISTANT SUPERINTENDENT/CAO | 1.00 | 123,268 | |
| | | DIRECTOR ELEMENTARY EDUCATION | 0.75 | 82,999 | 15 |
| | | DIRECTOR OF HIGH SCHOOL SERVIC | 1.00 | 110,666 | 15 |
| | | FINANCIAL ANALYSIS & BUDG MGR | 0.10 | 9,058 | 10 |
| | | INSTRUCTION TECHNOLOGY COORD | 0.51 | 46,345 | 10 |
| | | SECONDARY ED ADMINISTRATOR | 1.50 | 141,980 | 15 |
| | 2411 | ELEMENTARY PRINCIPAL | 17.00 | 1,611,158 | 12 |
| | | SECONDARY ASST PRINCIPAL | 14.00 | 1,186,815 | 10-11 |
| | | SECONDARY PRINCIPAL | 13.00 | 1,295,511 | 12-15 |
| Subtotal–Classroom Support Services | | | 52.16 | \$ 4,914,709 | |
| Building Support Services | | | | | |
| | 2541 | CONSTRUCTION PROGRAM MANAGER | 0.40 | \$ 37,861 | 11 |
| | | CUSTODIAL SUPERVISOR | 1.00 | 78,345 | 7 |
| | | DIRECTOR FACILITIES MGMT | 0.60 | 66,399 | 15 |
| | | MECHANICAL DIV SUPERVISOR | 1.00 | 78,345 | 7 |
| | 2551 | DIRECTOR FACILITIES MGMT | 0.20 | 22,133 | 15 |
| | | TRANSPORTATION MANAGER | 1.00 | 90,580 | 10 |
| | 2552 | TRANSPORTATION ASST MANAGER | 0.50 | 39,172 | 7 |
| | | TRANSPORTATION OPS & CLAS SUPV | 1.00 | 70,181 | 7 |
| | 2554 | TRANSPORTATION ASST MANAGER | 0.50 | 39,172 | 7 |
| | 2575 | WAREHOUSE SUPERVISOR | 0.50 | 31,010 | 3 |
| | 2660 | DIRECTOR CIS | 1.00 | 110,666 | 15 |
| | | INFORMATION SYSTEMS MANAGER | 1.00 | 94,652 | 11 |
| | | NETWORK SERVICES MANAGER | 1.00 | 94,652 | 11 |
| | 2665 | TECH SUPPORT SPEC SUPERVISOR | 1.00 | 62,623 | 6 |
| Subtotal–Building Support Services | | | 10.70 | \$ 915,791 | |
| Central Support Services | | | | | |
| | 2321 | SUPERINTENDENT | 1.00 | \$ 180,000 | |
| | 2521 | CHIEF FINANCIAL OFFICER | 1.00 | 110,666 | 15 |
| | | FINANCIAL ANALYSIS & BUDG MGR | 0.90 | 81,522 | 10 |
| | | FINANCIAL OPS & REPORTING MGR | 1.00 | 92,399 | 10 |
| | | PAYROLL ACCOUNTS PAYABLE SUPV | 1.00 | 70,181 | 5 |
| | 2630 | DIRECTOR COMM & INTERGOV REL | 1.00 | 110,666 | 15 |

APPENDIX E – ADMINISTRATIVE AND SUPERVISORY POSITIONS

| | Function | Position | FTE | Salary Cost by Function | Pay Grade |
|---|----------|-------------------------------|-------|----------------------------|-----------|
| Central Support Services–continued | | | | | |
| | 2641 | ASSOCIATE DIRECTOR-HR | 1.00 | 102,817 | 13 |
| | | DIRECTOR HUMAN RESOURCES | 1.00 | 108,031 | 15 |
| | | HUMAN RESOURCES ADMINISTRATOR | 1.00 | 98,736 | 12 |
| | | HR OPERATIONS SUPV | 1.00 | 70,181 | 5 |
| Subtotal–Central Support Services | | | 9.90 | \$ 1,025,199 | |
| TOTAL–GENERAL FUND | | | 72.76 | \$ 6,855,699 | |
| Other Funds | | | | | |
| Capital Projects Fund | | | | | |
| | 2541 | CONSTRUCTION PROGRAM MANAGER | 0.60 | \$ 56,791 | 11 |
| | | DIRECTOR FACILITIES MGMT | 0.20 | 22,133 | 15 |
| | | PREVENTIVE MAINT PROG SUPERV | 1.00 | 72,494 | 5 |
| Total Capital Projects Funds | | | 1.80 | \$ 151,418 | |
| Food Service Fund | | | | | |
| | 3100 | WAREHOUSE SUPERVISOR | 0.50 | \$ 30,522 | 3 |
| Total Food Service Fund | | | 0.50 | \$ 30,522 | |
| Insurance Reserve Fund | | | | | |
| | 2641 | RISK MANAGER | 1.00 | \$ 86,497 | 9 |
| Total Insurance Reserve Fund | | | 1.00 | \$ 86,497 | |
| TOTAL–FUNDS OTHER THAN GENERAL FUND | | | 3.30 | \$ 268,437 | |
| TOTAL ADMINISTRATIVE & SUPERVISORY–ALL FUNDS | | | 76.06 | \$ 7,124,136 | |

Positions budgeted in the Federal, State and Local Programs fund are not included.

APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES

Elementary Principals (215 Day) Schedule
Effective July 1, 2010 and ending June 30, 2011

| Grade | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 6+ |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 12 | 70,688 | 72,455 | 76,078 | 79,881 | 83,876 | 88,070 | 90,218 |

This is the 2010-11 salary schedule. It will be updated when discussions with 4JA (formerly Eugene Administrators Association) are completed.

APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES

11 Month (217 Day) Schedule
Effective July 1, 2010 and ending June 30, 2011

| Grade | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 6+ |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 1 | 38,290 | 39,247 | 41,210 | 43,270 | 45,434 | 47,706 | 48,869 |
| 2 | 41,190 | 42,220 | 44,331 | 46,548 | 48,876 | 51,320 | 52,571 |
| 3 | 44,089 | 45,191 | 47,450 | 49,823 | 52,314 | 54,930 | 56,270 |
| 4 | 46,990 | 48,165 | 50,574 | 53,102 | 55,757 | 58,545 | 59,973 |
| 5 | 49,887 | 51,134 | 53,691 | 56,375 | 59,194 | 62,154 | 63,670 |
| 6 | 52,788 | 54,108 | 56,813 | 59,653 | 62,636 | 65,767 | 67,371 |
| 7 | 55,689 | 57,081 | 59,935 | 62,932 | 66,079 | 69,382 | 71,075 |
| 8 | 58,588 | 60,053 | 63,055 | 66,208 | 69,519 | 72,994 | 74,775 |
| 9 | 61,486 | 63,023 | 66,174 | 69,483 | 72,956 | 76,604 | 78,473 |
| 10 | 64,387 | 65,997 | 69,296 | 72,761 | 76,398 | 80,219 | 82,175 |
| 11 | 67,289 | 68,971 | 72,419 | 76,041 | 79,842 | 83,835 | 85,880 |
| 12 | 70,188 | 71,943 | 75,539 | 79,317 | 83,282 | 87,447 | 89,580 |
| 13 | 74,047 | 75,898 | 79,693 | 83,677 | 87,861 | 92,254 | 94,504 |

This is the 2010-11 salary schedule. It will be updated when discussions with 4JA (formerly Eugene Administrators Association) are completed.

APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES

12 Month (252 Day) Schedule
Effective July 1, 2010 and ending June 30, 2011

| Grade | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 6+ |
|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 1 | 40,107 | 41,110 | 43,165 | 45,323 | 47,590 | 49,969 | 51,188 |
| 2 | 43,145 | 44,224 | 46,435 | 48,756 | 51,194 | 53,753 | 55,064 |
| 3 | 46,180 | 47,335 | 49,701 | 52,186 | 54,795 | 57,535 | 58,939 |
| 4 | 49,220 | 50,451 | 52,973 | 55,622 | 58,402 | 61,323 | 62,818 |
| 5 | 52,256 | 53,562 | 56,241 | 59,052 | 62,005 | 65,106 | 66,694 |
| 6 | 55,295 | 56,677 | 59,512 | 62,487 | 65,611 | 68,892 | 70,573 |
| 7 | 58,334 | 59,792 | 62,782 | 65,922 | 69,218 | 72,680 | 74,452 |
| 8 | 61,369 | 62,903 | 66,048 | 69,350 | 72,818 | 76,459 | 78,324 |
| 9 | 64,406 | 66,016 | 69,317 | 72,782 | 76,421 | 80,242 | 82,199 |
| 10 | 67,446 | 69,132 | 72,588 | 76,218 | 80,029 | 84,031 | 86,080 |
| 11 | 70,478 | 72,240 | 75,852 | 79,645 | 83,627 | 87,808 | 89,949 |
| 12 | 73,518 | 75,356 | 79,124 | 83,080 | 87,235 | 91,596 | 93,830 |
| 13 | 76,557 | 78,471 | 82,395 | 86,514 | 90,840 | 95,381 | 97,708 |
| 14 | 80,001 | 82,001 | 86,101 | 90,406 | 94,926 | 99,673 | 102,104 |
| with 3% stipend | 82,401 | 84,461 | 88,684 | 93,118 | 97,774 | 102,663 | 105,167 |

This is the 2010-11 salary schedule. It will be updated when discussions with 4JA (formerly Eugene Administrators Association) are completed.

APPENDIX G – GLOSSARY

A

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.

ACTIVITY

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

ACHIEVEMENT GAP

A persistent and significant disparity in educational achievement and attainment among groups of students as determined by a standardized measure.

ADEQUATE YEARLY PROGRESS (AYP)

The minimum level of improvement that school districts and schools must achieve each year as determined under the *No Child Left Behind Act*.

ADM

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

ADM_w

Average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

ADOPTED BUDGET

The financial plan adopted by the school board which forms a basis for expenditure appropriations.

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA)

Federal economic stimulus funding distributed on a one-time basis to states, local educational agencies and other entities to avoid layoffs, create and save jobs and improve student achievement. Three major components are the State Fiscal Stabilization Fund; Title I, Part A, of the Elementary and Secondary Education Act, and the Individuals with Disabilities Education Act (IDEA), Part B.

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.

ASSESSED VALUE (AV)

The portion of value of real or personal property that is taxable; the lesser of the property's real market value or the constitutional value limit. The value limit may

increase 3% annually unless qualifying improvements or changes are made to the property. See "Measure 50."

ASSESSMENT

A method to measure what students are learning (i.e., testing).

ASSETS

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

B

BALANCED BUDGET

Projected resources equal projected requirements within each fund.

BEGINNING FUND BALANCE

Funds carried forward from the current fiscal year into the next budgeted fiscal year, that become a resource to support the appropriations for the next budgeted fiscal year.

BOND or BOND ISSUE

A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

BUDGET

A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the School Board.

BUDGET COMMITTEE

Fiscal planning board of a local government or district, consisting of the governing body (school board) plus an equal number of legal voters from the district, who are appointed by the governing body (*Oregon Revised Statutes, 294.336*).

BUDGET DOCUMENT

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

BUDGETARY CONTROL

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

C

CAPITAL BUDGET

A plan of proposed capital projects for the coming year and the means for financing them.

CAPITAL OUTLAY

Expenditures that result in the acquisition of or addition to fixed assets.

CASH BASIS

The basis of accounting under which transactions are recognized only when cash changes hands.

CITY LEVY

A four-year local option tax levy approved by residents of the City of Eugene for youth cultural and recreational services. The levy expired in 2006-07. Ninety-three percent of the levy was distributed to the two school districts within the City limits (Eugene and Bethel). The distribution was based on assessed value, that is, the portion of city assessed value within each district. Services funded from the levy included elementary music and P.E., counselors, nurses and media specialists at all levels, secondary athletics and activities, and the custodial and maintenance services that support these activities. The general fund has absorbed the cost of those services beginning in 2007-08.

CLASSIFIED EMPLOYEES

Support staff, including instructional assistants, clerical staff, bus drivers, custodians, maintenance and food service staff.

CONTINGENCY

An amount budgeted each year for unforeseen expenditures. Board policy recommends a general fund operating contingency of 2% of expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

CURRENT RESOURCES

Resources available to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and un-issued.

D

DEBT SERVICE

The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

DEFICIT

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

E

EDUCATION STABILITY FUND

Established in 2002 by constitutional amendment and funded with 15% of lottery earnings. Has similar triggers to access as Rainy Day Fund but no two thirds cap on withdrawals. Limited to 5% of state general fund revenues collected in the prior biennium. Tapped for K-12 support in 2001-03, 2003-05, 2007-09 and 2011-13.

APPENDIX G — GLOSSARY

ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA)

Federal statute originated in 1965 and currently authorized under the No Child Left Behind Act. Represents the largest source of federal support for K-12 education and focuses resources on the neediest students and schools. Includes Title 1 funding for economically disadvantaged students at risk of falling behind.

ESSENTIAL BUDGET LEVEL (EBL)

Amount calculated by the Legislative Revenue Office prior to each biennial legislative session to project the state budget level required to continue current service levels.

EEA

Eugene Education Association, an employee group representing licensed employees.

ENDING FUND BALANCE

The difference between a fund's resources and requirements at year end.

EQUALIZATION

A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.

ELL

The English Language Learner program provides educational support to students who

do not meet a minimal English language proficiency standard.

EXPENDITURES

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

F

FEDERAL ECONOMIC STIMULUS

Temporary funding from the federal government for 2008-09, 2009-10 and 2010-11 to support economic recovery nationwide. Also known as the American Recovery and Reinvestment Act of 2009 (ARRA).

FTE

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

FISCAL YEAR

A 12-month period that determines the time frame for financial reporting, budgeting and accounting. For District 4J, the fiscal year is July 1 through June 30.

FIXED ASSETS

Asset of a long term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

FIXED COST

A cost such as rent that does not change with increases or decreases in the amount of services provided.

FUNCTION

Expenditure classification identifying the activity or principal purpose for which an expenditure is made.

FUND

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

FUND STRUCTURE

The district budgets its resources in nine funds—four major governmental funds, four non-major governmental funds, and one proprietary—or internal service—fund. The funds are:

Major Governmental Funds

- General
- Capital Equipment
- Federal, State and Local Programs

Non-major Governmental Funds (Special Revenue)

- Nutrition Services
- Student Body
- District Retirement
- Capital Projects
- Debt Service

Proprietary (Internal Service)

- Insurance Reserve

G

GENERAL FUND

The fund used to account for district operations except those required to be accounted for in another fund.

GENERAL OBLIGATION (G.O.) BOND

A bond that is secured by the pledge of a government's "full faith and credit." General obligation bonds issued by a jurisdiction are secured by the jurisdiction's ad valorem taxing power which is typically not subject to a constitutional limitation on the tax rate.

H

HIGH COST DISABILITY GRANT

State School Fund allocation to reimburse school districts for expenditures above \$30,000 per student for high cost special education students.

I

IDEA

The Individuals with Disabilities Education Act is federal legislation which requires local districts to provide free and appropriate education in the least restrictive environment to students with disabilities. Allocations for 2009-10 and 2010-11 are increased with federal funding under the American Recovery and Reinvestment Act of 2009 (ARRA).

IEP (Individualized Education Program)

A written statement of an educational program for a student receiving special education services. An IEP is required for each student receiving such services.

INDIRECT COST

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

INTERNAL SERVICE FUND

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

K

KRVM

District 4J's radio station which provides career education in communications media and broadcasts school district activities.

L

LIABILITIES

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

LICENSED EMPLOYEES

Includes teachers, counselors, media specialist, psychologists, social workers, nurse, athletic trainers, occupational, speech, and physical therapists.

LOCAL OPTION

A tax levy approved by the 1999 Legislature to allow school districts to raise additional funds for operations or capital needs. Funds are excluded from the State School Fund formula.

M

MEASURE 5

Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.

MEASURE 47

Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.

MEASURE 50

Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value. Also imposed "double majority" requirement of 50% voter turnout and majority affirmative vote at all elections except November general elections (even-numbered years). ("Double majority" requirement overturned by Measure 56 in 2009. See below.)

MEASURE 56

State ballot measure referred by the Legislature to remove the "double majority" requirement for approval of local property tax measures from all May and November elections. Approved by voters in November 2008.

MEASURES 66 and 67

Citizen tax referenda for voters to affirm 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. Approved January 2010.

MODIFIED ACCRUAL BASIS

Basis of accounting used for all governmental funds. Revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred.

N

NO CHILD LEFT BEHIND ACT (NCLB)

The most recent authorization of the Elementary and Secondary Education Act (ESEA), the principal federal law affecting K–12 education. A number of federal entitlement programs (Title I–V) have been grouped together under this program name.

O

OREGON ASSESSMENT OF KNOWLEDGE AND SKILLS (OAKS)

State assessment testing of student achievement in the areas of reading, math, writing and science for students in grades 3 through 12.

OSEA

Oregon School Employees Association, the employee group representing classified staff.

OBJECT

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, materials, and supplies.

OPERATING BUDGET

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

OREGON EDUCATIONAL ACT FOR THE 21ST CENTURY

A sweeping school improvement effort initiated in 1991, calling for increased academic standards, student achievement and accountability through benchmark testing and public/parent involvement and reporting of progress.

P

PAYROLL COSTS

Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are group health insurance; contributions to public employees retirement system (PERS); social security (FICA); workers’ compensation; and unemployment insurance.

PERS (Public Employees Retirement System)

This system covers employees hired prior to August 29, 2003. Employees hired since that date are covered by the Oregon Public Service Retirement Plan (OPSRP).

Q

QUALITY EDUCATION MODEL (QEM)

A model, developed by the legislative Council on the Quality Education Model and refined by the Oregon Quality Education Commission, specifies what constitutes adequate funding and services for elementary, middle and high school students.

R

RAINY DAY FUND

Established by the 2007 legislature and built by moving funds from the state ending fund balance at the end of each biennium. Withdrawals require one of three conditions to be met plus three fifths vote of legislature. Conditions are decline in employment, projected budgetary shortfall, and declaration of state of emergency. Withdrawals are limited to two thirds of balance at beginning of biennium.

REAL MARKET VALUE (RMV)

Defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller as of the assessment date for the tax year.

APPENDIX G — GLOSSARY

REQUIREMENT

An expenditure or net decrease to a fund's resources.

RESERVE FUND

Established to accumulate money from one fiscal year to another for a specific purpose.

RESOURCES

Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

REVENUES

Monies received or anticipated by a local government from either tax or non-tax sources.

S

SHAPING 4J'S FUTURE

A strategic planning process initiated by the district in 2006. This process focused on several questions about how and where the district would provide instructional programs to best serve students in light of declining enrollment and changing student demographics and needs.

STAFFING RATIO

The licensed staffing ratio is the ratio of students to licensed staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, P.E., are funded through the staffing ratio.

STATE FISCAL STABILIZATION FUND (SFSF)

A fund established through the federal American Recovery and Reinvestment Act of 2009, to be distributed to school districts by state agencies for spending in 2008-09, 2009-10 and 2010-11. \$160 million used by the 2009 legislature to partially offset a reduction in state general fund revenue in the 2009-11 biennium.

STATE SCHOOL FUND

A long-standing state fund within the budget of the Oregon Department of Education which holds the major appropriation of state support for public schools. Annual grants are distributed to school districts on a per-student basis in eleven payments per year, according to a legislatively adopted formula. This formula incorporates monies held in the State School Fund plus local property taxes and other local revenues such as Federal Forest Fees, Common School Funds and County School Funds. The formula determines approximately 87% of the district's general fund revenues.

SUPPLEMENTAL BUDGET

Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

SUSTAINABLE BUDGET

To address the board goal of providing prudent stewardship of district resources to best support student success, educational equity and choice, in 2010-11 the district embarked on a seven month sustainable budget development process that included public input and stakeholder feedback. The board's revised goal is for the district to implement a sustainable budget by 2014-15 which maintains reserves at or above board targets, minimizes the use of one-time funds for ongoing expenses, optimizes the use of short-term resources to improve student achievement, and increases operational efficiency while reducing long-term capital needs.

T

TAG

The Talented and Gifted (TAG) State legislation requires local districts to provide programs and services to academically talented and cognitively gifted students at their assessed level and rate of learning.

TITLE I

Title 1 of the Elementary and Secondary Education Act is federal funding aimed at students who are behind academically or at risk of falling behind. Funding provides assistance to students who are economically disadvantaged. Allocations for 2009-10 and 2010-11 are increased with federal funding under the American Recovery and Reinvestment Act of 2009 (ARRA).

TOSA

Teacher on special assignment, usually performing project work such as curriculum development or program coordination.

TRANSFERS

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and revenue in the receiving fund.

TSPC

The Teacher Standards and Practices Commission is an organization separate from the Oregon Department of Education which provides licenses to teachers and administrators.

U

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

W

WORKING CAPITAL

Financial term for the liquidity of an organization's financial condition. Sometimes refers to beginning or ending fund balances.

APPENDIX H – LIST OF ACRONYMS

| | | |
|--|---|--|
| ADM Average daily membership | ESD Education Service District | IPBS Intensive Positive Behavior Support |
| ADMw Average daily membership, weighted for additional student characteristics | ESEA Elementary and Secondary Education Act | IRS Internal Revenue System |
| ARRA American Recovery and Reinvestment Act of 2009 | FLSA Fair Labor Standards Acts | KRVM District 4J's radio station |
| AV Assessed property value | FTE Full-time equivalent | NCLB No Child Left Behind Act |
| BOLI Bureau of Labor and Industries | GAAP Generally Accepted Accounting Principles | OAKS Oregon Assessment of Knowledge and Skills |
| CIS Computing and Information Services | GFOA Government Finance Officers Association | ODE Oregon Department of Education |
| DOL Department of Labor | G.O. BOND General obligation bond | OEBB Oregon Educators' Benefits Board |
| EBL Essential Budget Level | GPS Global Positioning System | OPSRP Oregon Public Service Retirement Plan |
| EEF Eugene Education Fund | HR Human Resources Department | ORS Oregon Revised Statutes |
| EEA Eugene Education Association | IDEA Individuals with Disabilities Education Act | OSBA Oregon School Boards Association |
| EEOC Equal Employment Opportunity Commission | IEP Individualized Education Program | OSEA Oregon School Employees Association |
| ELL English Language Learner | IHS International High School | OSHA Occupational Safety and Health Administration |
| | IIPM Instructional Intervention/Progress Monitoring | |

APPENDIX H — LIST OF ACRONYMS

PERS
Public Employees Retirement System

PM
Preventive Maintenance

QEM
Quality Education Model

RD
Registered dietician

RMV
Real market property value

SAT
SAT Reasoning Test, formerly Scholastic
Aptitude Test

SIF
School Improvement Fund

SFSF
State Fiscal Stabilization Fund

SSF
State School Fund

TAG
Talented and Gifted

TOSA
Teacher on special assignment

TSPC
Teacher Standards and Practices
Commission

UEFB
Unappropriated ending fund balance

USDE
United States Department of Education

See Appendix G – Glossary for further definitions.