



ADOPTED
2012-2013

Budget Document & Superintendent's Message



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

SCHOOL DISTRICT NO. 4J, LANE COUNTY, OREGON

2012–13

BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2012

BUDGET COMMITTEE

Electors:

Betsy Boyd
Shirley Clark
Tim Gleason, Committee Chair
Wendy Laing
Joan Obie
Sabrina Parsons
Debra Smith

Term:

July 1, 2011 to June 30, 2014
July 1, 2010 to June 30, 2013
July 1, 2009 to June 30, 2012
July 1, 2009 to June 30, 2012
July 1, 2011 to June 30, 2014
July 1, 2011 to June 30, 2014
July 1, 2010 to June 30, 2013

Board of Directors:

Jennifer Geller
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, 2011 to June 30, 2015
July 1, 2009 to June 30, 2013
July 1, 2011 to June 30, 2015
July 1, 2011 to June 30, 2015
July 1, 2011 to June 30, 2015

Clerk:

Dr. Sheldon Berman, Superintendent

Staff:

Simone Sangster, Chief Financial Officer
Caroline Passerotti, Associate Director of Finance
John Ewing, Financial Management Analyst
John Gogol, Financial Management Analyst

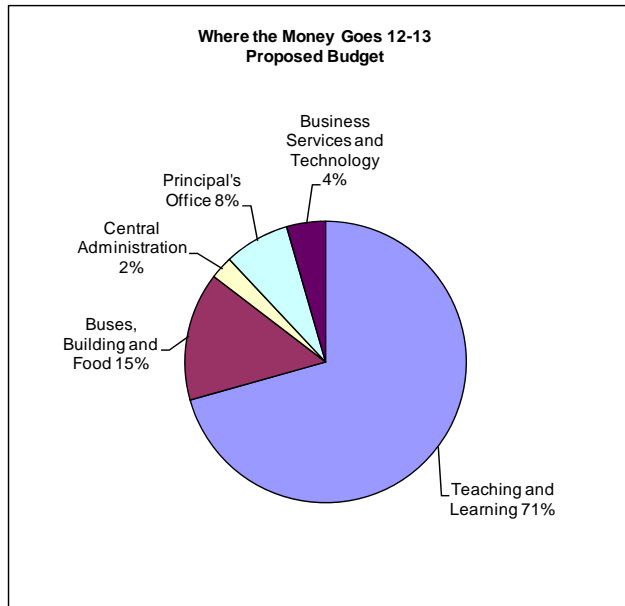
Para asistencia en español por favor llame al número (541) 790-7707

The apple illustrations in this document are courtesy of Mr. Mosqueda's sixth-grade art class at Arts & Technology Academy.

The Budget at a Glance

Operating Budget

For fiscal 2012-13, the general fund operating budget (excluding the operating contingency and ending fund balance) is \$137.1 million or 1.9% higher than in 2011-12. The last three operating budgets have all reflected declines over prior year expenditures at 5.0%, 1.3% and 9.2% for 2011-12, 2010-11 and 2009-10 respectively.



Revenues

For fiscal 2012-13, budgeted revenue is projected to decrease \$3.4 million to \$131.1 million, from \$134.5 million in the prior year. This does not include transfers from other funds. The primary sources of decreases in revenue are as follows: \$2.1 million decrease under the state funding formula and \$1.3

million decrease in local option tax receipts. The drop in state funding represents \$2.9 million resulting from the loss of over 300 students, offset by a \$800,000 increase in local revenues.

The budget gap is being closed by using almost \$9.0 million in reserves and regular staff attrition. Reserves include \$1.3 million from the General Fund and \$7.7 million from other funds. (For additional detail, please reference the Superintendent's Budget Message, Attachment B.) Additional budget reduction strategies include \$2.4 million in budget in compensation strategies to be negotiated with employee groups, eliminating inflationary increases in supply and materials budgets, and increasing payments from Lane ESD in lieu of services.

The District is cautiously optimistic about the general fund revenue outlook. Recent economic news has been trending positive; however, any recovery in the economy will take some time to yield increases in tax revenues on which the District relies. The District is also examining enhancing revenues through additional enrollment, now permitted by the State's open enrollment law, and potential property sales.

Expenditures

District operating expenses are projected to rise by \$2.8 million — about 2.1% — to \$136.5 million. Compensation costs are projected to

grow by \$1.7 million, with a slight increase in salary costs due to step and one-time longevity payments.

Growth in the district's contribution toward employee benefits costs will be offset by transfers from the insurance reserves for this year. Staffing has declined due to attrition, loss of grants, and enrollment related staffing declines despite adding teachers to fully staff 9th grade.

Capital Budget

In May 2011, district voters approved a \$70 million general obligation bond, funding the second phase of the District's 2002 Long-Range Facilities Plan. This spring, the District is updating the long-range plan to reflect current student enrollment needs. This bond had two key goals.

The bond is being used to do required capital repairs including 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. Funding from the bond is also being used as an element of the Board's sustainable budget strategy. Bond funds will provide immediate relief to the General Fund as an alternate source of funding for capital improvements and annual building repairs.

STAFFING HISTORY

	2009–10 Actual FTE ³	2010–11 Actual FTE	2011–12 Budget FTE	2012–13 Budget FTE	Changes from 2011–12
GENERAL FUND					
LICENSED STAFF					
Program Staff ¹	31.26	27.29	28.38	29.48	1.10
Special Education	99.80	98.98	108.32	108.98	0.66
School Licensed	707.95	706.71	619.05	618.24	(0.81)
Subtotal - Licensed	<u>839.01</u>	<u>832.98</u>	<u>755.75</u>	<u>756.70</u>	<u>0.95</u>
CLASSIFIED/PROFESSIONAL STAFF					
Ed Center	69.52	60.40	62.16	65.80	3.65
Facilities	44.00	39.00	24.00 ²	24.00 ²	-
Transportation	72.95	69.95	91.20	92.70	1.50
Custodians	91.47	89.22	80.25	80.50	0.25
Community Recreation Services	1.00	2.00	1.50	1.50	-
School Based					-
Support Staff	212.87	206.04	167.79	151.13	(16.66)
Special Ed Assts.	116.32	118.38	92.66	94.09	1.43
Subtotal - Classified/Professional	<u>608.13</u>	<u>584.99</u>	<u>519.55</u>	<u>509.72</u>	<u>(9.83)</u>
ADMINISTRATORS					
Central Administrators/Supervisors	26.43	29.49	28.76	30.50	1.74
School Administrators	46.05	48.05	44.00	44.50	0.50
Subtotal - Administrators	<u>72.48</u>	<u>77.54</u>	<u>72.76</u>	<u>75.00</u>	<u>2.24</u>
TOTALS - GENERAL FUND	1,519.62	1,495.51	1,348.06	1,341.42	(6.64)

Totals may not foot due to rounding.

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

² For the life of the six-year capital improvement program, staff related to building improvement and repair are shifted to the Capital Projects Fund. This includes 12.0 FTE in 2011-12 and 2012-13.

³ 2009-10 actual FTE revised to match CAFR document.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lane County School District 4J
Oregon**

For the Fiscal Year Beginning

July 1, 2011

Linda C. Danson Jeffrey P. Brown

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, 2011.

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.

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Superintendent's Budget Message



SUPERINTENDENT’S BUDGET MESSAGE

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SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Members of Lane County School District 4J Budget Committee:

The District's 2012-13 budget was developed with two overarching goals. First, the budget must further the District's educational agenda by aligning resources with key board and superintendent goals. Second, the budget should provide the school system with some stability after several years of deep cuts in staffing and service. My discussion of the District's operations and the budget is contained below. The detailed assumptions and analysis of the budget is provided in the Attachment C.

Board and Superintendent Goals

The school district budget directs resources towards achieving the four key goals set by the board and superintendent (Attachment A). For the 2012-13 school year, these goals are student achievement, staff capacity building, stewardship of district resources, and stakeholder engagement. These goals reflect the Board's values of promoting excellence, equity, and choice.

Guidance on stewardship of district resources was also provided by the Budget Committee which directed that the District prepare a balanced budget for 2012-13 that adheres with 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 and maintain the District's bond rating,
- Allows a temporary reduction of the ending minimum fund balance to 4% of operating revenues and retains the contingency spending to 2% of operating expenditures,
- Takes into consideration stakeholder feedback including recommendations from the sustainable budget process undertaken throughout 2010-11, and
- Addresses the shortfall by making or continuing service or cost adjustments, using the following criteria:
 - Retaining cost reduction methodologies adopted in prior years;
 - Focusing on the instructional core, keeping board goals and key results at the forefront of decisions;

- Retaining sufficient funds to manage the required human resource, financial, information technology, leadership and facility maintenance activities of the District;
- Examining operational efficiencies that do not directly affect the instructional program;
- Minimizing staff reductions, other than suggested by declining enrollment, to the extent possible; and
- Being mindful of the long-term, avoiding short-term solutions that may have harmful long-term consequences.

The focus on accountability for student achievement has heightened over the last decade. Regular student testing has provided information on how students are performing. Test results have become an important element in determining whether students receive the Oregon diploma and are used in allocating some grant funds.

Starting in the 2011-12 school year, students' reading scores will be used as a factor in determining whether they graduate – this is an essential skills requirement; math will be added for students graduating in 2012-13. Further, the state of Oregon has recently added to the pressure on school districts to enhance student achievement through achievement compacts.

Districts will be required to sign compacts with the Oregon Education Investment Board that outline institutional and student achievement targets. District budgets will be measured by graduation rates, student test scores, and success with disadvantaged students. Ultimately, state legislators aim to have 100 percent of students graduate from school with 40 percent of students attaining at least a four year college degree, 40 percent earning an associate's degree or other career credential, and no more than 20 percent stopping their education after high school.

Three key district initiatives align with the state accountability and board goals of achievement and equity. These are: fully scheduling ninth graders, allocating staff across buildings based on the needs of students, and maintaining or improving class size.

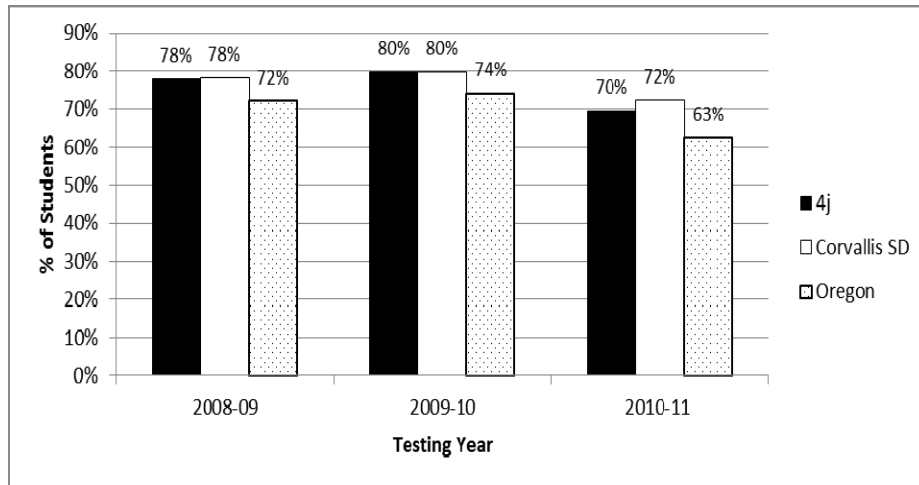
SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Student Achievement

The board goal of achievement aligns with the increasing focus on accountability, which asks that 4J and its schools improve academic performance for all students and student groups. As can be seen from Figures 1 and 2, OAKS achievement results for Eugene 4J students as a whole are relatively strong. Math and reading OAKS results are above those for the state of Oregon for the last three years. For comparison, results are also shown for Corvallis School District. Corvallis like Eugene is a college town. Corvallis is also demographically relatively similar to Eugene as follows (Oregon Department of Education, extracted April 17, 2012: <http://www.ode.state.or.us/data/reports/toc.aspx>):

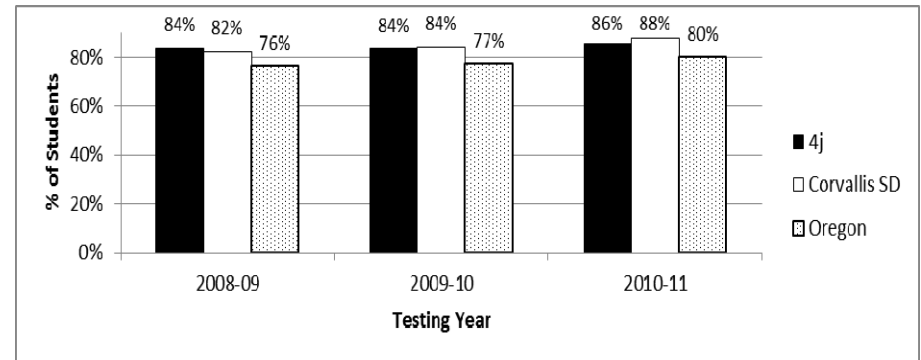
District	% White (non-Hisp)	% Hispanic/Latino	% Multiethnic	% Asian	%FRL	2011-12 Enrol.
Eugene	70.44	12.51	9.22	3.69	40.3	17,102
Corvallis	71.85	13.69	5.84	6.06	37.2	6,391

Figure 1. Students meeting or exceeding benchmark in OAKS MATH test, 2008-09 to 2010-11



Note: In 2010-11 the Score required to meet benchmark increased at all grades except 11th. The OAKS test is taken by all students between grades 3 and 11.

Figure 2. Students meeting or exceeding benchmark in OAKS READING test, 2008-09 to 2010-11



Note: In 2010-11 the score required to meet benchmark increased at all grades except 11th. Also the OAKS test is taken by all students between grades 3 and 11.

The District's graduation rates are shown in Figure 3. While graduation rates have improved over the last two years, the pattern has been inconsistent. Moreover, PLAN test scores shown in Figure 4, which predict college and career readiness, indicate a majority of the 2011-12 10th graders were not on track to be college ready.

Figure 3. High School Graduation Rate, 2008-09 to 2010-11

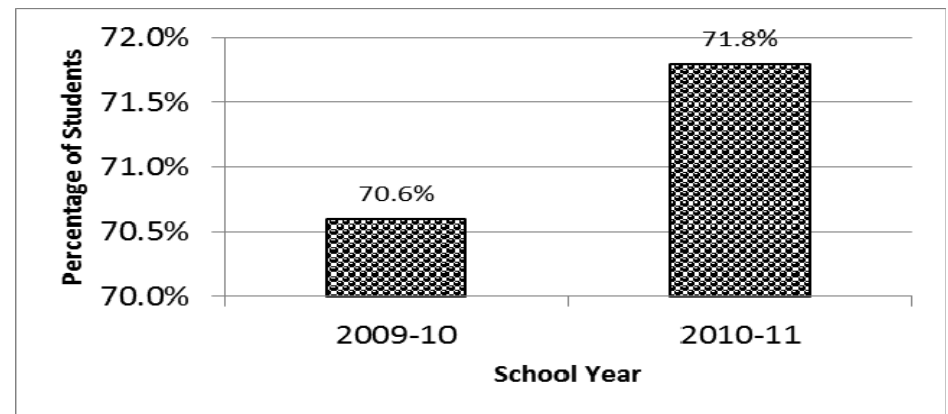
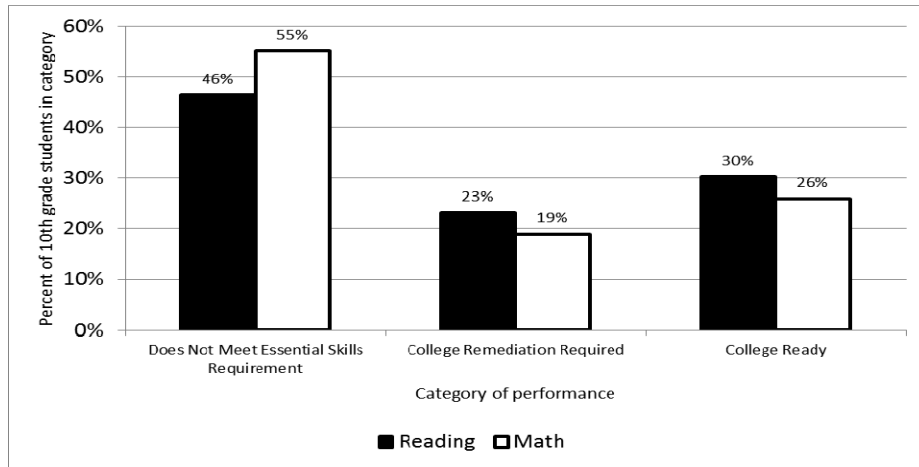


Figure 4. PLAN test prediction of college and career readiness for 10th graders, 2011-12



Offering a full and rich course load is an important element of improving students' performance towards graduation. According to Table 1 only 31.7% of Eugene high school students had full academic schedules during the 2011-12 school year. The remaining students were partially scheduled.

Table 1. Student pattern of course taking towards a full schedule by school, 2011-12

	CHURCHILL HS	NEHS	SHELDON HS	SEHS	DISTRICT HIGH SCHOOLS
Number of students	1,005	1,014	1,457	1,416	4,892
Percentage with full schedules	18.6%	13.9%	43.4%	41.7%	31.7%
Percentage with partial schedules	81.4%	86.1%	56.6%	58.3%	68.3%

Note: Scheduled numbers do not include study hall, classroom aide, and advisory (except at SEHS) classes.

In 2011-12, the average District high school student had only 85 percent of a full schedule, as shown in Table 2. This means that an average

student spent 15 percent of their school time outside of scheduled classes; a phenomenon labeled “Eugene’s Halls of Not Learning” by the Register-Guard (January 29, 2012, retrieved March 20, 2012: <http://www.registerguard.com/web/news/localnews/27442580-41/students-eugene-class-classes-berman.html.csp>).

Table 2. Average course load, 2011-12

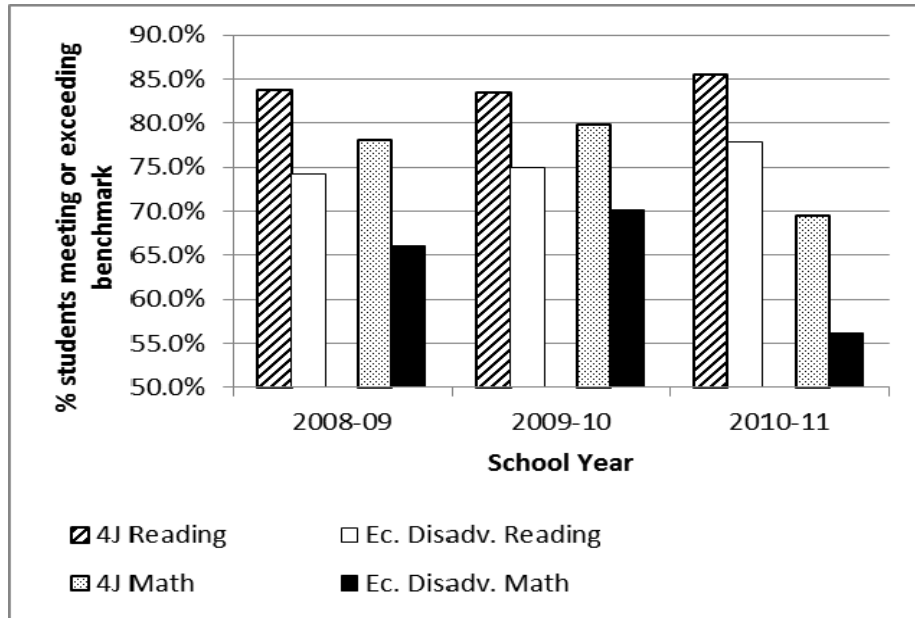
	Churchill HS	NEHS	Sheldon HS	SEHS	District
All Students	82%	81%	87%	89%	85%
9th Grade	85%	90%	94%	92%	91%
10th Grade	87%	85%	85%	87%	86%
11th Grade	85%	78%	87%	91%	85%
12th Grade	70%	65%	82%	85%	77%

The District aims to strengthen and raise graduation rates across all schools. To this end, the budget directs an additional \$1,000,000 towards high school staffing to ensure that all freshmen are fully scheduled next year. This funding will be used to hire additional staff to increase course offerings for students in 9th grade. The District is also moving toward greater alignment between high school schedules. A common schedule will provide opportunity for more collaboration between staff across buildings and it will provide district students with a greater number and range of learning opportunities. Because the timeframe within which the District’s four high schools will adopt the schedule stretches across two school years, the budget includes an \$80,000 set aside for each of the next two years for additional support. Such support might include hiring a scheduling consultant, supporting teachers in adjusting their curriculum and their instructional strategies, providing professional development, supplying extra time for counselors to work over the summer on scheduling with students, and providing time for registrars and CIS staff to learn how to run the adopted 3 by 5 schedule.

The Board has also focused on enhancing equity across different groups of students. This has meant a careful analysis of performance over time on OAKS and other measures of achievement in order to support programs and interventions that close achievement gaps between groups. As shown in Figure 5, achievement for students from economically disadvantaged students is lower for both math and English for each of the last three years.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Figure 5. Student Achievement, economically disadvantaged and all students, 2008-09 to 2010-11



The budget directs additional resources to schools with higher concentrations of high need students. While the District has directed additional resources to these students for many years, this has been in a fragmented fashion. In order to ensure that high need students receive the resources they need in a consistent manner across all schools starting in 2012-13, the District will allocate staffing and discretionary resources to schools based on the needs of the students in each school.

Student needs may be reflected by looking at many students' characteristics. Table 3 below shows the characteristics that District 4J has developed to represent student need. These will be refined over time as we better understand student needs across the District's schools. For 2012-13, the needs index is calculated based on the following student characteristics in each school: families with low-incomes, students requiring special education services, students with limited English proficiency, and students who move schools in the middle of the school year.

Table 3. Needs Index, 2012-13

SCHOOL	50% + FRL	15% + SPED	5% + LEP	30% + Mobility	Needs Index
Adams Elementary School	36.1	20.3	0.5	22.1	27.7
Arts and Technology Academy	70.3	16.8	2.9	26.6	45.8
Awbrey Park Elementary School	62.0	15.1	2.3	19.0	39.1
Buena Vista Elementary School	21.9	6.1	0.7	7.5	14.1
Camas Ridge Community Elementary	41.0	13.4	6.5	18.1	28.2
Cesar Chavez Elementary School	79.6	17.5	11.7	27.0	51.1
Charlemagne at Fox Hollow Elementary School	16.0	3.8	1.0	6.6	10.6
Corridor Elementary School	42.5	10.8	0.4	9.5	25.7
Edgewood Elementary School	32.1	16.5	0.2	17.0	23.6
Edison Elementary School	28.4	8.5	1.2	16.1	20.4
Family School	59.2	7.1	0.0	10.2	33.7
Gilham Elementary School	32.7	13.6	3.0	18.0	23.9
Holt Elementary School	58.5	13.6	2.9	22.8	38.3
Howard Elementary School	77.0	20.4	6.3	24.3	49.1
McCornack Elementary School	63.3	16.5	8.4	21.9	41.1
River Road/El Camino del Rio Elementary School	77.3	10.6	17.8	31.0	50.4
Spring Creek Elementary School	61.7	18.0	0.6	15.8	38.3
Twin Oaks Elementary School	54.6	15.7	0.0	19.0	35.4
Willagillespie Elementary School	46.5	11.5	4.0	28.5	33.7
Yujin Gakuen Elementary School	44.3	3.7	3.7	7.0	25.0
Arts and Technology Academy	70.3	16.8	2.9	26.6	45.8
Cal Young Middle School	29.4	10.8	0.9	18.9	22.0
Kelly Middle School	70.0	13.9	3.4	20.8	43.5
Kennedy Middle School	47.8	14.2	1.5	16.8	31.2
Madison Middle School	54.8	15.8	0.4	17.4	35.0
Monroe Middle School	37.4	15.8	0.8	18.4	26.6
Roosevelt Middle School	31.6	9.5	0.9	14.0	21.5
Spencer Butte Middle School	31.1	14.2	0.2	12.1	21.3

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Weights >>>	50%	+	15%	+	5%	+	30%	=	100%
SCHOOL	% FRL		% SPED		% LEP		% Mobility		Needs Index
Churchill High School	40.9		14.0		1.0		20.3		28.7
North Eugene High School	53.9		13.5		0.9		24.9		36.5
Sheldon High School	29.3		13.0		0.3		19.2		22.4
South Eugene High School	22.8		5.9		0.3		12.1		15.9
Eugene Education Options	53.5		19.1		0.0		153.3		75.6
FRL - percentage of students receiving free and reduced price lunches as of January 1st, 2012									
SPED - percentage of students receiving special education services as submitted to ODE									
LEP - percentage of students identified as English language learners for 2010-11, as of January 2012									
MOBILITY - percentage of students who move schools/ mobility rate for 2010-11									

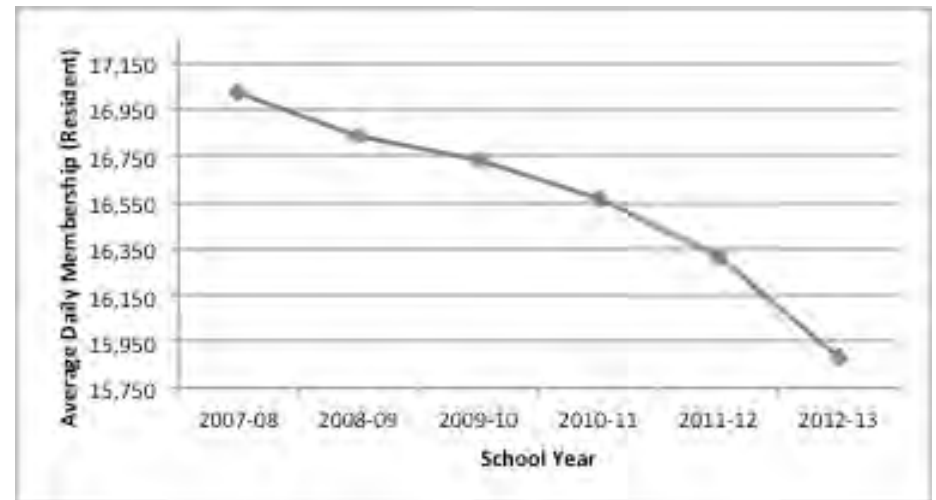
The District is also examining ways to reduce or, at a minimum, maintain class size. A committee tasked with examining the method for allocating school based licensed staff met throughout the fall. This committee provided two contributions to the ways in which school staffing is determined. First, the committee recommended the use of the needs index, described above. Second, the committee recommended that all school-based licensed staff and resources that are typically used for staffing, such as targeted funding, be allocated to schools as classroom staff. The committee also found that middle schools were being staffed at lower ratios relative to elementary schools than is the practice in most districts throughout the country. A small increment was added to staffing at the middle school level to adjust for this factor. For 2012-13, the District is using staffing ratios of approximately 27 for elementary schools, and 28 for middle and high schools. These vary across schools depending on the needs of the school's student population as reflected in the needs index. Staffing will be balanced across elementary schools. Moving to a common schedule will allow high schools greater capacity to offer more course sections and reduce class size.

Staff Capacity

Over the last 5 years, the district operating budget has been significantly reduced. Between 2006-07 and 2011-12, district enrollment in regular district programs (excluding alternative education placements and charter schools) fell by 1,213 students (ADMr) or approximately 7.3%, which is equivalent to the number of students typically enrolled in one grade level. In other words, the District lost one grade worth of students who were enrolled in 2006-07. The rate of decline has been fairly steady for the last 5 years as shown in figure 6. A further decline in enrollment of 307.5 FTE is projected for the 2012-13 school year.

The projected enrollment decline has been built into the 2012-13 budget as presented. This decline does not include any potential increase or decrease in enrollment that might arise due to the District's open enrollment policy. At the time of writing this budget message, the District had a net increase of approximately 163 out of district students enrolling in District schools for the 2012-13 school year. An amount of approximately \$900,000 has been set aside from the contingency funds to provide additional staffing to accommodate these additional students should district enrollment surpass the base enrollment projection.

Figure 6. District Enrollment in Regular Programs, 2007-08 to 2012-13

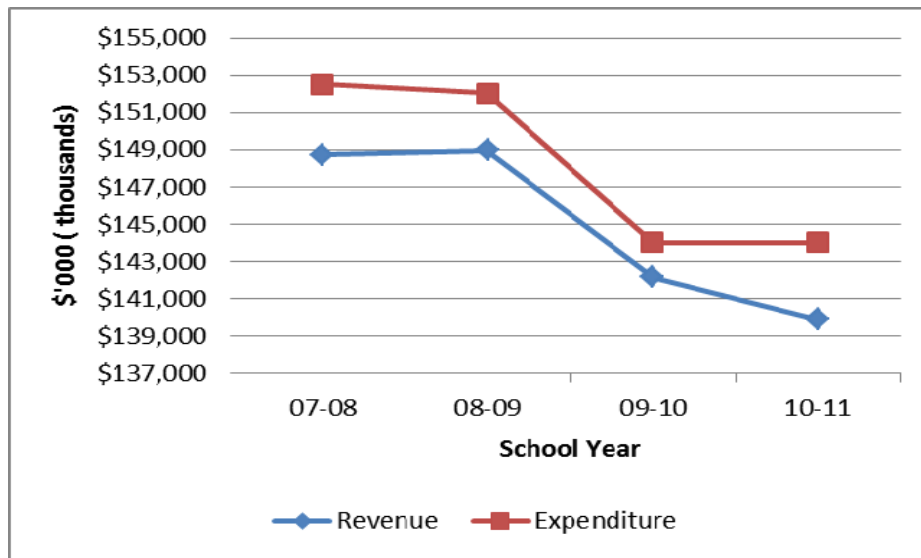


Note: Represents resident average daily membership in regular programs

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Over the period beginning in 2006-07, actual revenues and expenditures have vacillated as is seen in figure 7. This is due to several factors including loss of enrollment, timing of state funding, and, since 2008, the decline in funding from state and other governmental sources. Retaining educational services and programming at consistent or similar levels across years has been challenging as resource levels have declined and the cost structure has remained the same or in some cases increased. The budget has been balanced in recent years through a combination of reductions in staffing, services and programs; reductions in compensation and benefits including work/ school days; closures and consolidations of schools; cuts in supply budgets; a small increase in revenue sources; and one-time usage of reserves. The District is grateful to employee groups for making sacrifices in compensation and benefits in order to assist the District in minimizing the impact of budget cuts on the classroom.

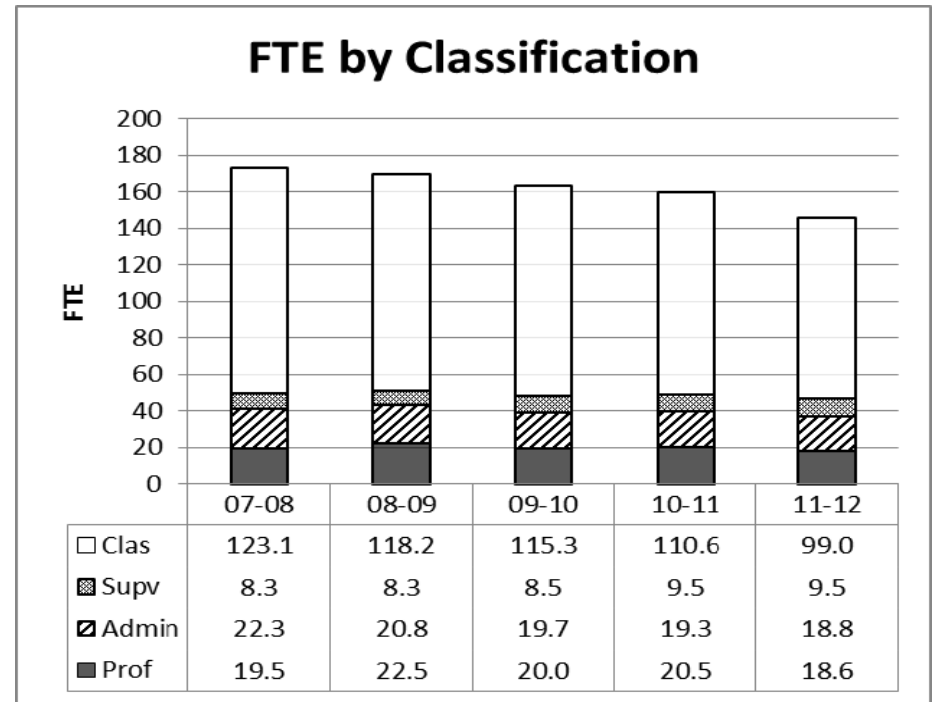
Figure 7. Revenues and Expenditures, 2007-08 through 2010-11



To preserve educational service levels and programming, budget reductions to central departments, and administration have been deep thus ensuring most cuts were made outside the classroom. Most particularly, central staffing was reduced by approximately 15.7% between 2007-08 and 2011-12. These reductions were largest for classified (19.6%) and administrative (15.9%) staff as shown in figure 8. Cuts of this

magnitude carry some risks in terms of meeting legal and student safety requirements, providing adequate support to schools, the board and the community, and simply running an organization of this size.

Figure 8. Central Staffing FTE by Group, 2007-08 through 2011-12



Staffing reductions have created instability in the system. Students and families may not be certain which services and programs will be offered in subsequent years. Staff may be uncertain about whether they have a position in the following year. After years of instability, the District proposes to use one-time funding sources to make up the gap between proposed expenditures and projected revenues in the 2012-13 fiscal year to stabilize the system as we assess the impact of open enrollment and the potential for additional state resources in the next biennium.

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

**Stewardship of District Resources
Facilities**

The District's aging facilities are also in need of attention. With an average age of just under 50 years, many school buildings are in need of significant repair and refurbishment, or replacement. Table 4 describes all school facilities and the date of construction. Moreover, with changes in the practice of teaching and learning, many buildings are not well designed for new instruction and the application of technology. The May 2011 passage of the District's bond measure to finance capital improvements demonstrated the community's strong support for improving the District's facilities.

Table 4. Age of District School Buildings

School Name	Level	Original Year Built	Age
Adams Elementary School	elementary	1949	63
Awbrey Park Elementary School	elementary	1967	45
Bertha Holt Elementary School	elementary	2004	8
Buena Vista Elementary School	elementary	1960	52
Camas Ridge Community Elementary	elementary	1949	63
Cesar Chavez Elementary School	elementary	2004	8
Charlemagne at Fox Hollow Elementary School	elementary	1967	45
Edgewood Community Elementary School	elementary	1962	50
Edison Elementary School	elementary	1926	86
Gilham Elementary School	elementary	1966	46
Howard Elementary School	elementary	1949	63
McCornack Elementary School	elementary	1968	44
River Road/ El Camino del Rio Elementary School	elementary	1953	59
Silver Lea (Corridor/ Yujin Gakuen Elementary School)	elementary	1961	51
Spring Creek Elementary School	elementary	1964	48
Twin Oaks Elementary School	elementary	1958	54
Willagillespie Elementary School (1)	elementary	1925	87

School Name	Level	Original Year Built	Age
Arts and Technology Academy at Jefferson (Family School)	k8	1957	55
Cal Young Middle School	middle	2006	6
Colin Kelly Middle School (2)	middle	1945	67
Kennedy Middle School	middle	1965	47
Madison Middle School	middle	2005	7
Monroe Middle School	middle	1965	47
Roosevelt Middle School	middle	1950	62
Spencer Butte Middle School	middle	1960	52
Churchill High School	high	1966	46
North Eugene High School	high	1957	55
Sheldon High School	high	1963	49
South Eugene High School	high	1953	59
Ellis Parker – Eugene Education Options	alternative	1959	53
Bailey Hill	closed, surplus	1949	63
Coburg	closed, unclassified	1950	62
Crest Drive	closed, unclassified	1963	49
Dunn	closed, surplus	1929	83
Willard	closed, reserve	1954	58

Notes: The date of original construction is provided. However, many buildings have been remodeled or had a system upgrade in the intervening years.

(1) Willagillespie underwent a major remodel in 1994.

(2) Colin Kelly underwent a major renovation in 1995.

This spring, the District has been working on updating the Long Range Facilities Plan, which will include consideration of future bond issues. MGT of America, a consulting firm, has supported the District in evaluating school facilities and making recommendations for updating the District's Long Range Facilities Plan. They produced a report summarizing the overall condition of

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

each building based on an assessment of four areas: building condition, site condition, educational suitability, and technology infrastructure. Table 5 provides a snapshot of MGT's summary. A combined score under 70.0 indicates that the building requires significant refurbishment or replacement.

Table 5. Summary of MGT Building Assessment

School Name	Wtd. Bldg Score	Suit (40%)	Site (40%)	Tech (10%)	*GSF (10%)	Comb Score
Adams Elementary School	69.63	66.23	85.29	76.7	47,037	70.55
Awbrey Park Elementary School	76.85	61.56	81.41	82.4	56,816	71.75
Bertha Holt Elementary School	90.00	88.44	90.00	100.	67,389	90.38
Buena Vista Elementary School	65.67	69.64	85.56	63.3	45,911	69.01
Camas Ridge Community Elementary	63.51	63.79	83.33	65.0	41,327	65.75
Cesar Chavez Elementary School	90.00	87.81	80.09	95.0	66,940	88.63
Charlemagne at Fox Hollow Elementary School	77.30	59.44	72.83	68.3	27,872	68.81
Edgewood Community Elementary School	70.33	66.50	79.52	90.0	36,719	71.69
Edison Elementary School	63.36	62.71	53.64	61.7	42,195	61.96
Gilham Elementary School	81.91	86.32	75.66	91.7	74,500	84.03
Howard Elementary School	69.65	64.64	79.67	70.0	45,775	68.68
McCornack Elementary School	73.92	66.89	62.11	81.7	54,933	70.71
River Road/ El Camino del Rio Elementary School	66.23	63.50	71.83	63.3	50,381	65.41
Silver Lea (Corridor/ Yujin Gakuen Elementary School)	66.47	58.47	66.38	70.0	44,349	63.61
Spring Creek Elementary School	73.27	63.06	83.25	73.3	41,387	70.19
Twin Oaks Elementary School	72.29	82.93	81.44	71.6	35,198	77.39
Willagillespie Elementary School	73.35	69.72	78.61	81.7	57,500	73.26

Arts and Technology (Family School)	72.06	63.15	85.32	71.7	100,237	69.79
Cal Young Middle School	88.74	96.39	90.00	100.	90,341	93.05
Colin Kelly Middle School	78.28	74.67	82.41	70.0	112,356	76.42
Kennedy Middle School	62.70	80.41	78.73	60.0	89,057	71.12
Madison Middle School	82.25	87.83	90.00	100.	86,953	87.03
Monroe Middle School	69.86	75.07	75.55	85.0	87,401	74.03
Roosevelt Middle School	40.08	63.11	47.67	63.3	105,770	52.37
Spencer Butte Middle School	64.87	73.00	77.78	70.0	82,414	69.93
Churchill High School	64.85	80.12	73.80	75.0	245,538	72.87
North Eugene High School	64.30	68.60	78.20	75.0	214,767	68.48
Sheldon High School	72.34	73.37	70.88	63.3	231,748	71.70
South Eugene High School	71.80	84.36	81.76	85.0	310,831	79.14
Ellis Parker – Eugene Education Options	67.46	58.92	79.81	67.5	40,837	65.28
Coburg ES	76.37	69.87	65.62	60.0	27,537	71.06
Crest Drive ES	76.29	61.50	79.31	42.0	23,562	67.25

SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

Conclusion

Looking to the future, the District is still adapting our operations after the 2008 financial crisis and ensuing recession. Before using reserves, the District is projecting an \$11.8 million budgeted operating General Fund deficit for 2012-13. The decline in state and local revenues and use of one-time funds, mean that in the future the District will look at enhancing revenues and will continue to look at enhancing efficiencies and reducing ongoing costs. While after taking stock of the effect of prior year reductions, the District will continue to implement many of the directions of the sustainable budget strategy adopted in 2010-11. The District's General Fund Financial Forecast and Sustainable Budget Strategy Direction are summarized in Attachments D and E. At the same time, the Board is looking to further focus investment in high-priority district goals. The sustainable budget strategy options are listed below.

Sustainable Budget Strategy Direction

- Reduce Staffing, Services and Programs
- Compensation and Benefits, including Fewer School/ Work Days
- School Closures and Consolidations
- Shared Services and Contracting Out
- Materials, Supplies and Services
- School and Instructional Redesign
- Non-Instructional and Student Support Programs
- Reserves and One-Time Funds
- Revenues Enhancement
- Other Options

In closing, the budget proposal for 2012-13 reflects our values and goals as well as our difficult economic times. Our District responsibility is to ensure that we provide every student the opportunity to excel, be prepared to succeed in post-secondary education and chosen careers, and to participate actively as citizens. We continue to draw upon one-time funding solutions and trim school and work days in order to balance the budget.

We are targeting our resources to improve student success by ensuring a full schedule for all high school freshmen, carefully attending to class size, moving to a common schedule across all high schools, and using our new school needs index to allocate resources across schools. We are

changing how we do our work, to better align and streamline our systems and increase operational efficiency.

The Eugene community has a long history of strongly supporting our schools. Our local option levy continues to provide essential support for school operations and the \$70 million bond measure passed in 2011 is allowing us to make critically needed improvements such as replacing roofs and upgrading restrooms, flooring, lighting and other building systems.

We are fortunate in these difficult financial times to be able to offer a budget that provides stability for our schools in 2012-13. We recognize that our employee groups have joined in making this possible and appreciate their support. Our students, our families, and our community expect much of us. We look forward to working with the Budget Committee in the weeks ahead. I thank the Board, Budget Committee, and district staff for their support of these goals even in the face of huge fiscal challenges.

Sincerely,



Sheldon Berman
Superintendent

Attachments

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

2011-13 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 goals are approved in a time of serious financial challenge. 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

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 actively engage in their learning. 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 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 April 2012, identify and select measures for tracking college and career readiness that will be used to assess student preparation at all levels for post-high school education and careers.

3. By 2013–14, 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 12% from 2007–08, with the target adjusted for the change in the passing score. The gaps for African American, Hispanic, Native American, multi-ethnic, special education and economically disadvantaged students will be cut in half, with the target adjusted for the change in the passing score. Given the requirement that the class of 2014 must meet or exceed the standards in order to graduate, that will be target for the 2014 graduating class.

By 2020–21, the overall five-year cohort graduation rate for 4J students will reach 100% with the rates for African American, Hispanic, Native American, multi-ethnic, special education and economically disadvantaged students increasing at an annual rate such that they also reach the 100% target.

II. STAFF CAPACITY BUILDING

Build our staff capacity to perform at a high level.

High quality instruction is integral to student success. Data-informed decision-making processes, collaborative practice and continued systemic professional development are essential to our success as a school district.

Key Results

1. By June 2012, develop a plan to expand access to robust data and analysis that informs instruction, personalizes learning and better supports district planning and leadership decision-making.

2. By June 2013, develop and implement a plan that strengthens our staff's capabilities to use student data to inform instruction and personalize learning and to support collaborative practices and decision-making within grade levels, departments and schools.

3. By June 2012, design initial pilots of collaborative practices K–12 that have the potential to lead to a more systemic and flexible approach to teaching and learning, such as job/school embedded professional development, common planning time, lesson study and instructional teaming strategies.

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

5. By June 2013, develop and implement a comprehensive professional development plan for all K–12 teachers and administrators resulting in Talented and Gifted (TAG) student and building plans and reporting procedures, use of data to identify TAG students and to monitor their rate and level of learning, and knowledge of effective instructional differentiation strategies to meet the diverse academic needs of gifted learners.

III. STEWARDSHIP OF DISTRICT RESOURCES

Provide prudent stewardship of district resources to best support students 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. 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.
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 March 1, 2012, the board will review and discuss the range of public school choice options for students and potential implications for the District and will adopt a policy addressing the new inter-district transfer option that will be effective in 2012–13.
4. By June 2012, engage in a review of central office functions to support optimal district operations.

IV. 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.

Key Results

1. In 2011–13, the board will work with other local school districts, the Lane County legislative delegation, the Governor's education advisor, the Superintendent of Public Instruction, other elected officials, OSBA and other groups to advocate for legislation in support of increased student achievement, our ability to achieve the funding level identified in the Oregon Quality Education Model 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. In 2011–13, the board and staff will work with post-secondary education and business community leaders to expand opportunities for students to prepare for a range of college and career choices including trades and two-year degree programs.
4. By June 2013, develop a plan for improving parent access to information about grades, assignments, student progress and attendance, so that families can better support student learning and success in school.

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

GENERAL FUND SERVICE LEVEL ADDITIONS / ENROLLMENT ADJUSTMENTS		
Adjustments Related to Enrollment	\$	FTE
<ul style="list-style-type: none"> ▫ Staff reductions related to decline in enrollment (17.0 FTE licensed) 	(1,601,000)	(17.00)
Subtotal—Adjustments Related to Enrollment	(1,601,000)	(17.00)
Ongoing Additions Resulting from 2011-12 Supplemental Budget Action		
<ul style="list-style-type: none"> ▫ Special Education staffing related to district-sponsored charter schools (.75 licensed FTE, 1.44 classified FTE) ▫ Lane Transit District (LTD) bus passes for high school students (\$55,000 net of state transportation reimbursement) ▫ Financial Services professional staff ▫ Talented and Gifted (TAG) professional development for licensed and administrative staff ▫ Eugene Education Options custodial support ▫ Professional services contract with Lane Council of Governments 	125,000 120,000 105,000 70,000 54,000 20,000	2.19 1.00 0.50 3.69
Subtotal—Ongoing Additions Resulting from Supplemental Budget Action	494,000	3.69
Ongoing Additions		
<ul style="list-style-type: none"> ▫ Licensed staff to fully schedule 9th grade ▫ Human Resources administrator (.45 FTE) and professional staff (1.0) ▫ Classified childcare staffing not included in 2011-12 budget ▫ Bus drivers and supplies for additional routes required by the closure of four elementary schools in 2011-12 (Net cost estimated to be \$25,500 after state reimbursement of qualifying costs) ▫ Assistant principal position at Spencer Butte Middle School restored to full-time ▫ Transportation fuel budget increases in response to higher prices (Net cost estimated to be \$18,000 after state reimbursement of qualifying costs) 	1,064,000 161,000 123,000 87,000 60,000 59,000	11.30 1.45 2.63 1.50 0.50 17.38
Subtotal—Ongoing Additions	1,554,000	17.38
One-time Service Level Additions		
<ul style="list-style-type: none"> ▫ Funding for initiatives supporting student achievement 	392,000	
Subtotal—One-time Additions	392,000	
Staffing Changes Resulting from the Conversion of Discretionary Funds and FTE		
<ul style="list-style-type: none"> ▫ Computing and Information Services to restore 1.0 classified FTE ▫ Superintendent's Office to fund 0.16 professional FTE to coordinate mentoring partnerships for minority students ▫ Reallocations within Instruction programs to address instructional initiatives ▫ Instruction Department elimination of positions provided in 2011-12 with time-limited funding (0.23 licensed FTE and 0.48 classified FTE) ▫ Targeted funding converted to 13.34 licensed FTE, net of 22.94 FTE (7.32 licensed and 15.62 classified) included in 2011-12 adopted budget 		1.00 0.16 (0.60) (0.71) (9.60)
Subtotal—Changes Resulting from the Conversion of Discretionary Funds and FTE		(9.75)
Total Service Level Additions	2,440,000	11.32

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

REVENUE STRATEGIES		
On-going Strategies	\$	FTE
▫ Lane ESD funding to be received in lieu of technology services	100,000	
Subtotal—On-going Revenue Strategies	100,000	
BUDGET REDUCTIONS		
Ongoing Reduction Strategies	\$	FTE
▫ Reduce budgets for licensed extended contract costs in excess of contractual requirements	(50,000)	
Subtotal—Ongoing Strategies	(50,000)	
One-time Strategies	\$	FTE
▫ Five furlough days for licensed staff	(1,525,000)	
▫ Additional compensation strategies with employee groups	(875,000)	
▫ Eliminate inflationary increase for school and department budgets for supply and materials	(220,000)	
Subtotal—One-time Strategies	(2,620,000)	
Short-term Reserve Strategies	\$	FTE
▫ Draw down General Fund reserves to 4% of operating revenues	(1,312,000)	
▫ Eliminate transfer to Capital Equipment Fund for textbooks and equipment needs (fourth year)	(1,706,000)	
▫ Eliminate transfer to Capital Equipment Fund for bus purchases (fourth year)	(158,000)	
▫ Eliminate transfer to Capital Projects Fund (fourth year)	(520,000)	
▫ Transfer from Capital Projects Fund	(2,000,000)	
▫ Transfer from Capital Equipment Fund	(700,000)	
▫ Postpone increase in General Fund transfer to support Risk Management operations	(500,000)	
▫ Reduce General Fund transfer for postemployment benefits	(800,000)	
▫ Use balance of PERS Reserve to partially offset PERS rate increase of 6.3%	(1,257,000)	
Subtotal—Short-term Reserve Strategies	(8,953,000)	
2012-13 ANNUAL ONE-TIME ADJUSTMENTS RELATED TO G.O. BOND		
\$1.1 Million Shift to Bond Fund	\$	FTE
▫ Facilities Management - \$800,000 for materials and services, 12.0 classified FTE		
▫ Computing and Information Systems - 0.2 supervisor FTE and .5 classified FTE	(84,000)	(0.70)
Service Add-backs		
▫ Instruction - \$100,000 for high school common schedules transition (\$80,000), collaborative practice (\$20,000)		
▫ Finance and Support Services - \$100,000 for materials and services, .25 professional FTE		
▫ Human Resources - \$100,000 for development of licensed and administrative staff evaluation models		
▫ \$800,000 balance used as budget reduction strategy		
Subtotal—Adjustments Related to Bond Measure Approval	(84,000)	(0.70)
TOTAL PROPOSED BUDGET REDUCTIONS	(11,807,000)	(0.70)
TOTAL PROPOSED SERVICE LEVEL CHANGES/BUDGET REDUCTIONS	(10,968,000)	(6.39)

SUPERINTENDENT'S BUDGET MESSAGE

ATTACHMENT C: BUDGET ASSUMPTIONS AND FUTURE ISSUES

CURRENT FINANCIAL STATUS

State Economic and Revenue Forecast

The District's General Fund relies heavily on state resources (43.9%) as part of District's annual general fund revenues. It is therefore important to consider the state's economic picture as a backdrop to the District's annual budget. The March 2012 State Economic and Revenue Forecast, prepared by the Office of Economic Analysis (OEA), provides details on the state's economic status.

The state forecast describes Oregon's recent economic performance as encouraging. According to the analysis, the "pace of job creation remains glacial" yet, "improvements have been broad-based across a wide range of industries and occupations." The outlook is for slow growth over the next couple of years. Notably, Oregon's recovery from recessions typically lags that of the rest of the nation. Recent media reports would tend to support the notion that there are positive economic signals across the rest of the nation.

General fund revenues are still expected to be lower than the original projections for the 2011-13 biennium at \$13.7 billion. This is an additional \$35.1 million decline from the December forecast. Currently, the OEA is forecasting \$15.7 billion in revenue for the 2013-15 biennium. However, the fledgling recovery might be negatively affected by a sovereign debt crisis in Europe.

SUMMARY AND ASSUMPTIONS FOR PROPOSED GENERAL FUND BUDGET

Revenue from the State

In April 2011, Governor Kitzhaber approved \$5.7 billion in K-12 educational funding for the 2011-13 biennium. School districts receive funding from this appropriation in two primary ways. The first, through the State School Fund (SSF) is based on average daily membership of students in the district. The second is through the high cost disability grant meant to provide additional support for students with disabilities who require support that costs over \$30,000 a year. For 2011-12, the state also provided \$3.6 million in one-time School Year Subaccount

funding targeted for class size reduction and support of instructional days.

Funding Source	State Budget (\$000)	\$ per pupil (ADMw)	
	2011-13 Biennium	2011-12	2012-13
State School fund	5,700,000	6,053	6,200
School Year Subaccount	2,900	190	0
Total		6,243	6,200

Revenue from Local Sources

Local option levy: Since 2001, local support has helped the District deliver service to students in the face of unstable and declining state revenue and reductions in enrollment. In November 2008, the community supported the District's local option levy by renewing it for an additional 5 years through to 2014-15. In 2010-11, the first year of the most recent renewal, the local option levy provided \$11.7 million; for 2012-13, it will decrease to \$9.5 million, representing a decline of 18.8% since the current local option levy's first year. The local option comprises approximately 7.0% of the District's General Fund revenue.

Local option levy collections are difficult to predict as they are dependent on the relationship between assessed value and real market value for each property in the district. Actual local property tax collection rate for 2011-12 was 94.8% while budgeted was 94.8%; the actual 2010-11 collection rate was 94.0%.

Interest earnings: Interest earnings continue to decline due to low interest rates and declines in the District's reserves.

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT C: BUDGET ASSUMPTIONS AND FUTURE ISSUES

Expenditures

Wages and benefits: Wage and salary levels are expected to remain at their 2011-12 levels with the same level of reduction in number of work and school days. Employees eligible for step increases will receive a full step increase. The District's contribution to employee Insurance benefits will increase as a result of negotiations. Negotiations with all employee groups are not finalized. PERS rates also increased 6.3% in July 2011.

Materials and Services: Materials and supplies budget are held constant at 2011-12 budget levels.

Transfers from reserves (\$000):

		From					
		General Fund	Cap. Equip. Fund	Cap. Proj. Fund	Lcnd. Ins. Res.	Class. Ins. Res.	PERS Res.
T o	General Fund		450	2,000	500	281	1,257
	Nutrition Services					28	
	Risk Mngmt.	375					
	Lcnd. Ins. Res.	125					
	Clas. Ins. Res.	72					
	Admn. Ins. Res.	36					

Contingency and Unappropriated Fund Balance

The District's projected ending fund balance as at June 2012 is \$7.7 million. This reflects 5.7% of operating revenues (\$131.1 million), which is higher than the board policy target for the ending fund balance of 5.0%.

The general contingency is \$2.7 million or 2.0% of operating expenditures as provided in board policy. For the 2012-13 school year, approximately \$900,000 of this is set aside for potential increases in enrollment that might eventuate from the state's new open enrollment law.

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 and local governments, and private grant foundations (excluding SSF and local tax collections, which are General Fund). Expenditures should match revenues in this account. Expenditures in this fund total \$14.4 million. The largest grant programs in the 2012-13 budget are described below.

No Child Left Behind [Elementary and Secondary Education Act (Title I-V)] (NCLB)

These grants are received from the Federal government to support specific educational programs such as: low-income, high quality teacher, and English language learner. We are projecting a \$0.1 million decrease to \$3.1 million in 2012-13.

Individuals with Disabilities Education for All Act (IDEA)

IDEA is received from the federal government to support services for students with special needs. We are projecting a relatively flat grant of \$3.1 million. Current funding is significantly below the 40% of special education costs recommended by the Federal government when Congress passed IDEA. If 40% of the District's special education costs were funded by the federal government, we would receive about \$5.0 million more in federal revenue.

Regional Programs for Students with Disabilities

Lane Educational Service District contracts with the District to provide certain Lane regional special education services for District students. These services support students with such needs as severe orthopedic impairment, vision impairment, and hearing impairment. These services are funded by state and federal resources. We are projecting a budget allocation of \$2.9 million (2011-12: \$3.0 million).

Eugene Education Fund

The District receives quarterly distributions from the EEF, a non-profit organization established in 1993 to support schools and programs. We anticipate funding of \$1.0 million for 2012-13 (2011-12: \$1.1 million).

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT C: BUDGET ASSUMPTIONS AND FUTURE ISSUES

Nutrition Services Fund

The nutrition services fund accounts for the revenue and expenditures of the District's meal programs. Principal sources of revenue comprise sales of meals and subsidies received under the National School Lunch Act. The goal of the program is to break even – match revenues and expenditures.

Insurance Services 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 comprises the following five functions:

- a. EEA / teacher association Insurance reserve
- b. OSEA / classified association insurance reserve
- c. 4JA/ Administrator association insurance reserve

These funds are jointly controlled by district representatives and representatives of each of the employee groups. Contributions are made to the insurance reserve based on full-time FTE by the district (2011-12 - \$1,100 for licensed and administrative staff and \$1,035 for classified) and individual employees. Employee contributions vary depending on individual plan choices. Health insurance is provided by the state-mandated Oregon Employee Benefits Board (OEBB). OEBB rates have not been released at the time of this report nor have employee groups and the District set employee contribution rates. OEBB rates and employee contributions have been assumed to be at rates slightly higher than in the current year (approximately 10%).

- d. Wellness Clinic

The 4J Wellness Clinic is a health care service available for all 4J employees that has operated since October 1988. It is managed by a committee comprised of management and representative of each of the employee groups – the joint benefits committee (JBC). Since 1995, the District has contracted with PeaceHealth Medical group to provide a full-range of healthcare services to employees. Prior to that, the District contracted with McKenzie Willamette Hospital for health care services. In early 2012, PeaceHealth advised the District that it was unable to continue to provide these services under the current cost structure. The JBC issued a request for proposals (RFP) for a replacement service in March. At the writing this message, the RFP process is ongoing. The JBC anticipates that the amount each

employee currently contributes to the wellness clinic fund will be sufficient for the ongoing operations.

- e. General Risk Management Fund

This fund accounts for remittances of workers' compensation and unemployment payments and district administration of risk programs. This fund is not as stable as other insurance reserve funds and revenues consistently do not cover projected expenses. In recent years, the fund has operated at a deficit of approximately \$0.5 million per year. The fund is also used to pay for insurance deductibles in the event of claims. For the 2012-13 year, the District will continue to transfer \$375,000 from the General Fund to the risk fund for general operations; however, this is short of operational casts and will draw down the fund balance.

Postemployment Benefits Fund

The District Postemployment Benefits Fund accounts for supplemental retirement benefits and for PERS reserves. The supplemental reserve is for employees who retire before age 65 and applies to most administrators hired before 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 288 employees eligible for and receiving supplemental retirement benefits (March 2012). To cover the annual cost of retirement benefits, the District budgets a percentage of salary costs in this fund. For 2012-13, we are budgeting \$1.7 million in the General Fund to help cover these costs and drawing down fund reserves.

The PERS reserve was set up to cover potential future PERS rate increases when the rate was reduced for the 2003-05 biennium. The reserve has been reduced by transfers to the General Fund to offset rate increases since 2005-07. During 2012-13, \$1.3 million will be transferred from the reserve to the General Fund to offset higher rates, which will reduce the fund balance to almost zero.

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT C: BUDGET ASSUMPTIONS AND FUTURE ISSUES

Capital Projects Fund

As a result of the May 2011 voter approval of the measure for capital improvements and repairs, expenditures from this fund of \$22.3 million focus on improvements to school facilities, the upgrade of technology systems and a broad range of support for changes in the delivery of instruction. The District has also continued to shift \$1.0 million in capital costs formerly being paid for in the General Fund to bond funding in 2012-13. This frees up \$1.0 million of General Fund operating funds to support services and operations.

Debt Service Fund

Debt service costs of \$19.2 million reflect the District's repayment of general obligation and pension obligation bonds

FUTURE BUDGET ISSUES

Medium Term Projected General Fund Position

The projected General Fund operating fund is projected to be in deficit for each of the next five years. With the application of reserves to support 2012-13 services and operations, balancing the budget in future years could require service reductions or further consolidations. However, the District is currently evaluating revenue generation strategies and cost efficiencies, which may offset the potential for future service reductions.

The forecast document will be presented at the Budget Committee meeting.

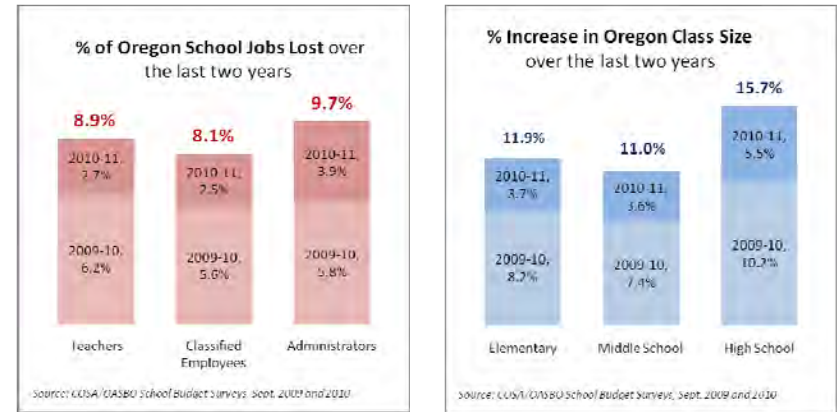
Local Option Levy Revenue

Local option revenue is dependent on the real market value (RMV) in excess of assessed value (AV) for each property in the district. When RMV grows at a greater rate than AV, revenue increases. When it decreases at a greater rate, revenue decreases. Recently, the local option levy receipts have declined as a result of the downward trend in property values. We are expecting a 2.5% increase in AV.

State School Fund Revenue

Oregon spending on K-12 education is relatively low. Public elementary and secondary education spending per pupil ranked 33rd in the nation in 2008-09 (NCES, Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2008-09 (FY 2009), Retrieved March 26, 2012: http://nces.ed.gov/pubs2011/expenditures/tables/table_03.asp) and is likely to have an even lower ranking today. It has been declining

compared with other states for over ten years. It has fallen from 15th in 1997-98 and 29th in 2007-08. Expenditure of \$9,611 per pupil is below the national state mean (\$10,955) and median (\$10,189) expenditures. In the last decade, the state's spending on education has fallen from 44.8% of the state budget to 38.2% of the state budget. This has resulted in significant losses in school jobs and an increase in the class sizes, as shown in the figure below. This is a small investment in our future and one that compromises the level of educational services that districts can provide.



In our district, State School Fund revenue has fallen partly due to declining enrollment, but also due to stagnant state funding levels.

	08-09	09-10	10-11	Proj. 11-12	Budg. 12-13
SSF \$ plus Stimulus Funds / Ext ADMw	\$6,393	\$6,284	\$6,136	\$6,243	\$6,200
SSF - Adjusted for Inflation	6,158	6,073	5,832	5,754	5,630
SSF change - adjusted for inflation	-3%	-1%	-4%	-1%	-2%
Enrollment (ADMw)	16,835	16,731	16,567	16,286	16,027
Enrollment change	-1%	-1%	-1%	-2%	-2%

Note: Using 2007-08 as a base year in order to facilitate a trend in percentage change.

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT C: BUDGET ASSUMPTIONS AND FUTURE ISSUES

Public Employee Retirement System (PERS) Rates

PERS contribution rates are heavily dependent on the performance of the PERS investment portfolio – of PERS as a whole and of the District's "lump sum" account with PERS (created when the District sold bonds). PERS rates are set once every biennium based on fund performance over the 18 months prior to the effective date of the rate change and the actuarial projections of the funds.

The 2011-13 rates were set based on a December 2009 valuation. At that time, investment earnings had dropped significantly from the December 2007 level that was used to set the rates in the preceding biennial – 2009-11. The 2011-12 rate was 25.0% and for 2012-13 it is 25.6%.

Health Insurance

Health insurance rates are continuing to rise nationwide at rates higher than the rate of inflation. District health insurance is operated through a statewide health insurance pool for all school district employees that commenced in 2008-09. We have built in a 10% increase for the 2012-13 year.

Wellness Clinic

The District has contracted with PeaceHealth Medical Group to provide medical services for the clinic since 1985. Effective, June 30, 2012, this contract has expired. The District has issued an RFP for clinic services with the provider to be selected by the end of June 2012. At this time, we do not know the nature or cost of the new relationship.

Full Day Kindergarten

Starting in 2015, Oregon School Districts will be required to offer full day kindergarten (SB 248). Currently, the State only provides districts funding for half day kindergarten. The state has not indicated the funding source for full day kindergarten.

Federal Forest Fee Revenue

The Federal Government has indicated intention to cease Federal Forest fees in the future. Since about 2000, the Federal government has made payments to counties hurt by cutbacks in federal logging (under the Secure Rural Schools and Community Self-Determination Act). The act was extended through 2011 and Congress has not decisively acted on it this year. We do not include this revenue in our budget.

Special Education Services and Funding

The State School Fund provides additional payments for students with disabilities up to 11% of the district population (ADM). If a district's

percentage of students with disabilities exceeds 11%, some additional funding is available, but at a much lower rate per student. Our District's percentage of students with disabilities is 15.0% (2,397 FTE).

The State also provides separate funding for high cost students. This is a fixed pot of funding that is divided across all districts in the state based on the number of high needs students with costs that exceed \$30,000. For 2012-13 we are assuming a total cost for high cost students of approximately \$1,665,000.

The table below shows the number of students in those categories since 2007-08.

Year	Number of students cost >\$30,000
2007-08	160
2008-09	176
2009-10	166
2010-11	168
2011-12 (est.)	166

Education Services District Services and Funding

Each county in Oregon has an Education Service District (ESD) to provide educational programs and services for districts. ESD's are funded through grants from the state based on the enrollment of local district served and on a fee for service basis by districts that use ESD services. The District principally uses ESD services for special education students. Other services provided include technology, career education, curriculum and instruction, home schooling, and media and library. Lane ESD is currently undergoing a review to evaluate the service and reimbursement models. The impact of this review, recommendations, and actions on revenues received by the District or ESD, services received by the District, or costs incurred by the District is unknown.

Facility Improvements

The District facilities are aging and in need of maintenance, upgrades, and replacement to improve efficiency and better support educational needs.

Class Size and Scheduling High School Students

Limited resources resulting from these difficult economic times and the District's declining enrollment are straining the District's ability to maintain programs at current levels.

SUPERINTENDENT'S BUDGET MESSAGE

ATTACHMENT D: GENERAL FUND FORECAST

This financial forecast is prepared to support the district's policy DA describing the financial management goal of maintaining long-term financial stability. The forecast provides the fullest picture of the district's financial future so that decision-making today can support high quality and innovative educational programs tomorrow.

Specifically, Board Policy provide the framework for financial planning and decision-making by the school board, budget committee, and district staff.

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."

Board Policy DI provides additional direction for the planning and allocation of resources:

1. "The district estimates revenues, operating and capital expenditures, and debt service every 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."

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST

Five Year General Fund Forecast

This appendix provides a summary of Lane County School District 4J's general fund financial forecast, fund balance forecast, enrollment projections, capital and maintenance trends, and a summary of the sustainable budget strategy direction.

As the table below indicates, operating losses are projected in every year of the forecast. In the aftermath of an unprecedented level of budget reductions in 2011-12, the forecast reflects the potential need to make another \$13.3 million, \$2.8 million, and \$1.3 million in on-going budget reductions in 2013-14, 2014-15, and 2015-16, respectively.

Annual Operating Deficit (in thousands)			
2012-13	2013-14	2014-15	2015-16
\$0	(\$13,308)	(\$16,152)	(\$17,434)
Annual Reductions Required, Assuming Use of Reserves above 5% and Annual Corrective Action Taken			
N/A	(\$13,308)	(\$2,844)	(\$1,282)

Key Assumptions

- The financial forecast was developed as the nation and state continue to struggle with the effects of the Great Recession. Key assumptions are based on the March 2012 State Economic and Revenue Forecast, with recovery from the recession expected to remain slow and economic growth at or below historic rates. Signs of overall improvement continue across most indicators, yet very few point to strong growth. Slow employment and wage growth, combined with a continued slump in real estate market values, continues to dampen economic growth. A potential credit crisis in Europe continues to provide the most significant downside risk to forecasted revenues.
- State funding in the 2011-13 biennium is based on the \$5.7 billion K-12 budget signed by Governor Kitzhaber, including \$125 million to school districts for class size reduction and restoration of school days 2011-12, which is reduced by \$25 million in 2012-13.
- Enrollment declines (net of Open Enrollment gains) are anticipated throughout the forecast period and result in further reductions in State funding.
- Local option revenue is projected to remain below \$10 million through 2012-13 as a result of continued weakness in the local real estate market.
- Licensed staffing levels are reduced to track declining enrollment. However, additional staffing costs are included in response to additional students expected from the District's Open Enrollment Policy and to meet the State's mandate for full-day Kindergarten in 2014-15.
- In 2012-13, employee salaries are forecasted to remain at 2011-12 levels, with the same level of reduction of work days. Employees eligible for step increases receive a full step increase. Contributions to benefits will increase as a result of negotiations with employee groups. Negotiations with all groups are not finalized. Beginning in 2013-14, compensation costs are forecast to grow by the rate of inflation, with staffing levels tracking net enrollment declines and the full-day Kindergarten requirement.
- PERS rates are expected to increase 6.25 percentage points in 2013-15, and an additional 3.0 percentage points in 2015-16, due to low PERS investment returns.
- Reserves are forecasted at 4% beginning in 2012-13 and remain at that level through 2015-16. This Reserve level is recommended until the growth in State School Funding and local real estate values return to historic levels. The operating contingency is forecasted at 2% of operating expenditures.

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST

Summary Forecast

IMPACT ON OPERATIONS (in thousands)		2011-12	2012-13	2013-14	2014-15	2015-16
Total District Revenues	(1)	\$134,779	\$131,112	\$132,845	\$134,245	\$138,177
Expenditures						
Operating Expenditures	(2)	\$136,591	\$136,488	\$143,581	\$147,746	\$152,754
Transfers	(3)	843	608	1,786	1,821	1,858
Contingency	(4)	618	2,730	2,872	2,955	3,055
Subtotal		138,052	139,826	148,239	152,522	157,667
Projected Underspending	(5)		(1,802)	(1,896)	(1,950)	(2,016)
Total Expenditures		\$138,052	\$138,024	\$146,343	\$150,572	\$155,651
ANNUAL OPERATING DEFICIT		(\$3,273)	(\$6,912)	(\$13,498)	(\$16,327)	(\$17,474)
Use of Transfers from Reserves to Balance	(6)					
Transfer (to) / from General Fund Reserves		318	\$2,424	(\$78)	(\$66)	(\$168)
Transfer (to) / from Capital Equipment Fund		765	450			
Transfer (to) / from PERS Reserve		1,256	1,257			
Transfer (to) / from Insurance Reserve		778	781	268	241	208
Transfer (to) / from Capital Projects Fund Reserve		156	2,000			
Total Transfers (to) / from Reserves		3,273	\$6,912	\$190	\$175	\$40
Annual Deficit Assuming Use of Reserves over 5%	(7)	\$0	\$0	(\$13,308)	(\$16,152)	(\$17,434)
Corrective Action Required	(8)	\$0	\$0	(\$13,308)	(\$2,844)	(\$1,282)
RESERVES	(9)					
Beginning Fund Balance - General Fund		\$7,988	\$7,670	\$5,246	\$5,324	\$5,390
Transfer to / (from) Reserves		(318)	(2,424)	78	66	168
Ending Fund Balance - General Fund		\$7,670	5,246	\$5,324	\$5,390	\$5,558
% of Total Revenues		5.7%	4.0%	4.0%	4.0%	4.0%
Beginning Fund Balance - PERS Reserve	(10)	\$2,513	\$1,257	\$0	\$0	\$0
Transfer to / (from) Reserves		(1,256)	(1,257)	-	-	-
Ending Fund Balance - PERS Reserve		\$1,257	\$0	\$0	\$0	\$0
% Change in Revenues		-2.3%	-2.7%	1.3%	1.1%	2.9%
% Change in Expenditures		-4.6%	-0.2%	6.0%	2.9%	3.4%

Note: Totals may differ due to rounding.

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST

Summary Assumptions

Total Revenues

- Reflect at-or-below-average economic growth with a slow recovery.
- Include State funding for K-12 education of \$5.7 billion in the 2011-13 biennium, with funding reduced by \$25 million in 2012-13 with the expiration of one-time funding for class size reduction and the restoration of school days.
- Track a decline in resident average daily membership (ADMr) of 519.1 over the forecast period (from 2012-13 to 2015-16), as State funding is allocated on a per pupil basis. Projected declines are offset by modest gains from Open Enrollment.
- Include average tax growth of 3.0% per year over the forecast period
- Reflect a bottoming in local option tax revenue in 2012-13 as the tax gap is squeezed by declines in real market property values (RMV) relative to AV growth.
 - Expected to begin a slow recovery in 2013-14
- Include slow growth in interest earnings from prolonged low interest rates and reduced levels of reserves

Operating Expenditures

- Reflect the continuation of furlough days throughout the forecast period, negotiated as budget reductions in 2011-12
- Include reductions for decreases in licensed staffing resulting from declining enrollment. Additional staffing costs are included for capacity to provide services to students in response to the District's Open Enrollment Policy and the requirement to provide full-day Kindergarten in 2014-15
- Assume composite employer PERS rate of 19% for 2011-13 biennium, to increase by 6.25 percentage points in 2013-15, and 3.0 percentage points in 2015-16, from the continued impact of PERS investment losses

Transfers

- \$520,000 annually for capital projects that do not qualify for general obligation bond funding, increasing by the rate of the CPI
 - Eliminated 2008-09 through 2012-13, reinstated in 2013-14

- Equipment and textbooks
 - \$1.7 million in per pupil allocations to schools eliminated 2011-12 through 2015-16, and district-wide critical equipment needs cut 2008-09 through 2015-16
- \$158,000 annually for bus fleet purchases, increasing by the rate of the CPI
 - Eliminated 2008-09 through 2012-13, reinstated in 2013-14
- \$608,000 of Insurance reserves as negotiated in employee compensation contracts, with annual costs increasing by the rate of the CPI
 - \$233,000 in social security cost savings from pre-tax flexible spending accounts to insurance reserve accounts, as negotiated with employee groups
 - \$375,000 support to Risk and Benefit Management operations, increasing to \$500,000 in 2012-13 through 2015-16, increasing by the rate of the CPI

Contingency

- 2.0% of operating expenditures per board policy
- Board Policy DI, Accounting and Financial Practices Policy 3: *"The targeted contingency for general fund is two percent of the operating budget."*

Projected Underspending

- Assumes a portion of budgeted expenditures will not be spent in any given year; calculated as 66% of Contingency

Use of Transfers from Reserves to Balance

- Reserves, as a percentage of operating revenues, are maintained at 4% beginning in 2012-13, which is below the 5% board target. This reserve level is recommended until the growth in State School Funding and local real estate values return to historic levels.
- For the 2012-13 Budget
 - \$2.4 million transferred from General Fund reserves
 - \$450,000 from the Capital Equipment reserve

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST

- \$1.257 million transferred from PERS reserve to offset the impact of higher PERS rates imposed July 1, 2011
- \$781,000 from employee insurance reserves to offset the costs of employee compensation, as agreed in employee group negotiations
- \$2.0 million transferred from Capital Projects Fund Reserve

Annual Deficit Assuming Use of Reserves over 5%

- Difference between revenues and expenditures, net of transfers from reserves
- Projected financial shortfalls shown in brackets

Corrective Action Required

- Board actions required to maintain a 4% ending fund balance in 2013-14, 2014-15, and 2015-16
- Amounts of annual deficits assume board action taken to address any previous year deficit utilizing on-going expenditure reductions

General Fund Reserves or Ending Fund Balance

- Projected to be at 4% of operating revenue beginning in 2012-13 and throughout the remainder of the forecast period
- Board Policy DI, Accounting and Financial Practices Policy 4: *"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."*

PERS Reserve

- Savings between budgeted and actual PERS rates in 2003-04 and 2004-05 retained to offset increase in PERS rates effective July 1, 2011. Balances are fully utilized in 2012-13.

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST

Revenue Assumptions

GENERAL FUND REVENUES (in thousands)		2011-12	2012-13	2013-14	2014-15	2015-16
Property Tax Collections - Current Year	(1)	\$53,455	\$54,783	\$56,441	\$58,263	\$60,132
Property Tax Collections - Prior Year	(2)	1,085	1,928	1,928	1,928	1,928
State School Fund Grants	(3)	63,742	59,552	58,835	57,404	57,002
SSF Local Revenues	(4)	2,861	1,821	1,550	1,550	1,550
Total SSF Formula Revenue		\$121,143	\$118,083	\$118,754	\$119,144	\$120,612
Local Option Levy - Current Year	(5)	9,749	9,136	9,998	11,008	13,472
Local Option Levy - Prior Year		273	363	363	363	363
Other Revenues	(6)	3,614	3,530	3,730	3,730	3,730
TOTAL DISTRICT REVENUES		\$134,779	\$131,112	\$132,845	\$134,245	\$138,177
STATE SCHOOL FUND (SSF) ALLOCATIONS						
Enrollment	(7)					
Enrollment(ADM) - Regular Ed.		15,322.1	15,078.4	14,917.3	14,763.1	14,665.9
Enrollment (ADM) - Charter Schools		614.2	669.0	720.2	751.4	751.4
Enrollment (ADM) - Alternative Ed. Programs		350.0	350.0	350.0	350.0	350.0
Total Enrollment (ADM)		16,286.3	16,097.4	15,987.5	15,864.5	15,767.3
Weighted ADM (ADMw) - Extended		19,375.6	19,033.2	18,898.6	18,769.5	18,625.1
State School Fund Grants	(3)					
SSF Grant per student (ADMw)		\$6,054	\$6,200	\$6,265	\$6,328	\$6,455
% Change in Revenues		3.3%	2.4%	1.0%	1.0%	2.0%
SSF Formula Revenue (in thousands)		117,300	118,006	118,400	118,774	120,225
School Year Subaccount		3,676				
High Cost Disability Grant		800	800	814	830	847
Net SSF Grants (in thousands)		\$121,143	\$118,083	\$118,754	\$119,144	\$120,612
PROPERTY TAX COLLECTION						
Assessed Value (AV) (in thousands)	(1)	\$12,059,996	\$12,361,496	\$12,682,895	\$13,038,016	\$13,429,157
Projected Annual Increase in AV		2.30%	2.50%	2.60%	2.80%	3.00%
Operating Levy (inside Measure 5 limit)	(1)					
Permanent Tax Rate per \$1,000 of AV	\$4.7485	\$57,267	\$58,699	\$60,225	\$61,911	\$63,768
Compression Loss		(801)	(880)	(813)	(743)	(638)
Taxes Imposed		56,466	57,818	59,412	61,168	63,131
Collection Rate - operating levy		94.67%	94.75%	95.00%	95.25%	95.25%
Net Operating Levy		\$53,455	\$54,783	\$56,441	\$58,263	\$60,132
Annual growth		2.3%	2.5%	3.0%	3.2%	3.2%
Local Option Levy (outside Measure 5 limit)						
Local Option Tax Rate per \$1,000 of AV	\$1.5000	\$18,322	\$18,542	\$19,024	\$19,557	\$20,144
Compression Loss		(8,025)	(8,900)	(8,500)	(8,000)	(6,000)
Tax Gap		10,297	9,642	10,524	11,557	14,144
<i>Measure 5 Limit - Proceeds Net of Uncollected Taxes</i>		9,749	9,136	9,998	11,008	13,472
<i>Limit of \$1,000 (increased by 3% per year) per Extended ADMw</i>		21,807	22,065	21,909	21,759	21,592
<i>Limit of 20% of State Resources</i>		23,620	23,761	23,843	23,921	24,214
Collection Rate - local option levy		94.68%	94.75%	95.00%	95.25%	95.25%
Net Local Option Levy		\$9,749	\$9,136	\$9,998	\$11,008	\$13,472
Annual growth		-13.1%	-6.3%	9.4%	10.1%	22.4%

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST

Property Tax Collections – Current Year

- Average tax growth of 3% per year over the forecast period based on slower than expected economic recovery
- Assessed property values (AV) projected to increase by 2.5% in 2012-13, 2.6% in 2013-14, 2.8% in 2014-15 and 3.0% in 2015-16, lower than the 3% required under Measure 50 because of limits due to real market values (RMV) caps
- Compression losses expected to grow to \$880,000 in 2012-13 before beginning a slow decline, assuming real market property values (RMV) resume growing more rapidly than AV beginning in 2013-14
- Tax collection rates projected to be 94.75% in 2012-13, increasing 0.25% in 2013-14 and 2014-15, and remaining constant at 95.25% in 2015-16
- Included in the State School Fund formula

Property Tax Collections – Prior Year

- Estimated collection rate of 30% of the outstanding balance of uncollected taxes paid in years after they were levied
- Projected to remain constant after 2012-13
- Included in the State School Fund formula

State School Fund (SSF) Grants

State School Fund Grant

- *Formula:* Per Pupil Amount (SSF Grant per Pupil, adjusted for teacher experience and state funding ratio) X Enrollment (Extended ADMw) + Transportation Grant – SSF Local Revenues (Local Property Taxes, Federal Forest Fees, Common School Fund, County School Fund)
- Approximately 90% of District general fund revenues
- Assumes \$5.7 billion in state funding for K-12 schools in the 2011-13 biennium, including the \$125 million School Year Subaccount available to restore school days and reduce class size in 2011-12, and \$100 million in 2012-13
- 2011-13 biennial funding assumed to be distributed 50% in 2011-12 and 50% in 2012-13, with \$152 of the \$190 per ADMw in School Year Subaccount funding shifted to SSF formula funding in 2012-13

- Future increases in per pupil funding projected to grow by the rate of the Consumer Price Index (CPI) for US Urban Consumers, projected in the December 2010 State of Oregon Economic and Revenue Forecast
- Future growth in per pupil funding offset by projected decreases in enrollment over the life of the forecast. (See Note 7 below for additional detail)

High Cost Disability Grant

- Provided to partially offset the cost of educating students for whom costs exceed \$30,000 per year
- Revenue projection based on 2011-12 projection plus inflation at CPI

SSF Local Revenues

- Includes Federal Forest Fees, Common School Funds, County School Funds in 2011-12
- Assumes the Secure Rural Schools and Community Self-Determination Act (Federal Forest Fees), which expired during the 2011-12 fiscal year, is not extended for 2012-13 and beyond
- Included in the State School Fund formula

Local Option Levy

- Five-year property tax levy of \$1.50/\$1,000 AV to support general operations, renewed November 2008 and extending through 2014-15
- Projected to bottom during 2012-13 as tax gap is squeezed by declines in real market property values (RMV) and slow growth in assessed values (AV)
- Compression losses expected to increase by an additional \$875,000 to \$8.9 million in 2012-13 and decline steadily during 2013-14 and 2014-15 from the slow recovery of the local real estate market before rebounding in 2015-16
- Expected to remain substantially below statutory limits of \$1,000 per ADMw and 20% of state resources over the forecast period
- Not included in the State School Fund formula

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST

Other Revenues

- Not included in the State School Fund formula
- Includes interest earnings, tuition and fees, and building rental income
- Decrease in 2012-13 from expected loss of tuition revenue from other school districts and other minor reductions
- Small increase projected in 2013-14, remaining flat thereafter
- Future increases in interest earnings limited by slow growth of interest rates and low growth in reserve levels.
- Board Policy DI, Revenue Policy 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..."*

Enrollment (ADM)

- Average Daily Membership – Year-to-date average of daily student enrollment
 - ADMr – Resident ADM
 - ADMw – ADM weighted to reflect the number students receiving English Language Learner (ELL) services, assigned Individualized Education Programs (IEPs), enrolled in Pregnant and Parenting programs, living in poverty, or in foster care
 - Extended ADMw – Greater of the current year or prior year ADMw, used to calculate State School Fund grant
- Assumes a decline of 330.1 ADMr, or 2%, from 2012-13 through 2015-16, including modest increases from the Open Enrollment policy.
 - 412.5 ADMr decrease in regular district programs
 - 613.5 ADMr projected decline in enrollment
 - 201.0 ADMr increase from Open Enrollment. This is projected to add 67 additional students per year beginning in 2013-14.
 - 137.2 ADMr increase in charter school enrollment as existing charters reach their enrollment caps and Coburg Community Charter adds one grade to its enrollment
 - Alternative education enrollment projected to remain at the current level
- Assumes a decline of 408.1 extended ADMw, or 2%, over the forecast period, with projected declines offset by increases from Open Enrollment

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST

Expenditure Assumptions

<i>(in thousands)</i>		2011-12	2012-13	2013-14	2014-15	2015-16
OPERATING EXPENDITURES						
Employee Compensation Expenditures	(1)					
Licensed Employees		\$45,590	0.1% \$45,647	1.1% \$46,169	3.5% \$47,793	1.6% \$48,569
Classified Employees		17,119	-4.6% 16,324	1.8% 16,617	2.0% 16,949	2.0% 17,288
Admin/Supervisors		6,828	1.0% 6,894	1.8% 7,018	2.0% 7,158	2.0% 7,301
Substitute/Temporary		2,846	0.5% 2,860	1.8% 2,911	2.0% 2,969	2.0% 3,028
Staffing Pool			0.0% 160	0.0% 160	0.0% 160	0.0% 160
Total Salaries		\$72,383	-0.7% \$71,884	1.4% \$72,875	3.0% \$75,029	1.8% \$76,346
Payroll Costs as % of Salary						
Licensed	34.27%	\$15,379	\$15,643	\$18,797	\$19,455	\$21,226
Classified	34.71%	5,850	5,665	6,854	6,990	7,648
Administrative	34.27%	2,303	2,362	2,844	2,900	3,177
Substitute/Temporary	21.84%	547	625	818	834	941
Insurance Benefits		18,488	1.3% 18,721	1.4% 18,986	2.9% 19,535	1.8% 19,882
District Retirement Benefits		2,500	-32.0% 1,700	47.1% 2,500	0.0% 2,500	0.0% 2,500
Other Benefits		1,445	1.6% 1,468	3.3% 1,516	3.5% 1,569	3.5% 1,625
Total Benefits		46,513	-0.7% 46,185	13.3% 52,315	2.8% 53,783	6.0% 56,999
Total Employee Compensation		\$118,896	-0.7% \$118,069	6.0% \$125,190	2.9% \$128,812	3.5% \$133,345
Non-Compensation Expenditures						
Purchased Services	(2)					
Purchased Services		\$10,005	3.6% \$10,361	1.8% \$10,148	2.0% \$10,351	2.0% \$10,558
Charter School Payments		3,374	13.0% 3,812	2.8% 3,919	6.5% 4,172	4.3% 4,352
Supplies		3,464	-0.3% 3,454	1.8% 3,516	2.0% 3,586	2.0% 3,658
Equipment		57	-7.7% 53	1.8% 54	2.0% 55	2.0% 56
Other		796	-6.9% 741	1.8% 754	2.0% 769	2.0% 785
Total Non-Compensation Expenditures		17,696	4.1% 18,420	-0.2% 18,391	2.9% 18,933	2.5% 19,409
TOTAL OPERATING EXPENDITURES		\$136,591	-0.1% \$136,488	5.2% \$143,581	2.9% \$147,746	3.4% \$152,754
Transfers						
Capital (Non-bondable projects)	(3)					
Capital (Non-bondable projects)		0		1.8% \$520	2.0% \$530	2.0% \$541
Equipment		0			-	-
Transportation		0		1.8% 158	2.0% 161	2.0% 164
Insurance Reserve		638	-4.7% 608	82.3% 1,108	2.0% 1,130	2.0% 1,152
Nutrition Services		205				
Total Transfers		843	608	1,786	1,821	1,858
Contingency	(4)	618	2,730	2,872	2,955	3,055
TOTAL EXPENDITURES		\$138,052	1.3% \$139,826	6.0% \$148,238	2.9% \$152,522	3.4% \$157,667
Note: Totals may differ due to rounding.						
<i>CPI (U.S. Urban Consumers), March 2012</i>		3.1%	1.5%	1.8%	2.0%	2.0%

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST

Salaries and Benefits Expenditures

Salaries

For 2012-13,

- See Attachment B on page ___ for staffing changes.
- Assumes the same number of furlough days as 2011-12, contingent upon successful employee group negotiations. Negotiations with all employee groups are not yet finalized.
- Includes cost of step movement for eligible employees

For 2013-14 through 2015-16,

- Increased annually by U.S. CPI for Urban Consumers, as projected in the March 2012 State Economic and Revenue Forecast for all employee groups, as all employee agreements expire in 2012
 - 1.8% in 2013-14
 - 2.0% in 2014-15
 - 2.0% in 2015-16
- Licensed salaries increased by 3.7 FTE beginning in 2013-14 (20.9 FTE reduction to track enrollment declines, a 7.6 FTE increase for Open Enrollment, and a 17.0 FTE increase to meet mandated full-day kindergarten requirements)
 - 2013-14 5.2 FTE reduction
 - 2014-15 11.9 FTE increase
 - 2015-16 3.0 FTE reduction
- Any shifts from regular education programs to current charter schools are incorporated into district enrollment projections; any future increases would come from existing programs and result in further staff reductions

Benefits

- Payroll costs calculated as a percentage of salary, health insurance and other benefits
 - Insurance increases subject to negotiations with employee groups
- Composite PERS rate of 19% for 2011-13

- Projected to increase 6.25 percentage points beginning July 1, 2013, and an additional 3 percentage points in 2015-16, reflecting the continued impact of PERS investment losses
- Does not include 6 percent PERS pick-up paid by the District
- Annual support for district early retirement benefits projected at \$2.5 million each year, excepting \$1.7 million in 2012-13
- Board Policy DI, Organizational Policy 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.”*

Other Operating Expenditures

- 2012-13 baseline increases include additional purchased services costs of \$87,000 to reflect higher student transportation costs associated with increased fuel rates and the addition of bus routes in response to the closure of four elementary schools in 2011-12.
- Charter school payments represent the pass-through of state funding (80% or more of state funding received) and local option revenue on a per pupil basis
- Board Policy DI, Organizational Policy 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.”*

Transfers

- \$520,000 annually for capital projects that do not qualify for general obligation bond funding, increasing by the rate of the CPI
 - Eliminated 2008-09 through 2012-13, reinstated in 2013-14
- Equipment and textbooks
 - Per pupil allocations to schools eliminated 2011-12 through 2015-16, and District-wide critical equipment needs cut 2008-09 through 2015-16
- \$158,000 annually for bus fleet purchases, increasing by the rate of the CPI
 - Eliminated 2008-09 through 2012-13, reinstated in 2013-14

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST

- \$608,000 of insurance reserves with annual costs increasing by the rate of the CPI
 - \$233,000 in social security cost savings from pre-tax flexible spending accounts to insurance reserve accounts, as negotiated with employee groups
 - \$375,000 support to Risk and Benefit Management operations, increasing to \$500,000 in 2012-13 through 2015-16

Contingency

- General contingency maintained at 2% of operating expenditures (excluding transfers)
- Board Policy DI, Accounting and Financial Practices Policy 3: *“The targeted contingency for the general fund is two percent of the operating budget.”*

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST

Fund Balance History and Projections

(Projections are in **Bold**, \$ millions)

	<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>
Opening Fund Balance	\$10.1	\$6.2	\$10.8	\$20.8	\$17.1	\$14.0	\$12.1	\$8.0	\$7.7	\$5.2	\$5.3	\$5.4
Resources	114.0	130.0	143.2	149.3	149.1	142.1	139.9	137.7	135.5	133.1	134.5	138.4
Requirements	<u>117.9</u>	<u>125.4</u>	<u>133.2</u>	<u>153.0</u>	<u>152.2</u>	<u>144.0</u>	<u>144.0</u>	138.0	138.0	133.0	134.4	138.2
Closing Fund Balance	6.2	10.8	20.8	17.1	14.0	12.1	8.0	7.7	5.2	5.3	5.4	5.6
Policy Level Fund Balance(5%)	5.7	6.4	7.0	7.4	7.4	7.1	6.9	6.7	6.6	6.6	6.7	6.9

Key Assumptions

The above table following graph shows historical and projected ending fund balances in the general fund, representing cash reserves remaining at the end of the fiscal year. Balances reflect additional revenues collected during the year, unexpended budget appropriations, and planned savings held in the unappropriated ending fund balance (UEFB).

Board Policy DI, Accounting and Financial Policy 4. states: "*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 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."

Following years of budget reductions under Measure 5, reserves were built up to offset the impact of budget shortfalls beginning in 1997. Reserves were bolstered with one-time actions again in 2002 to counter the effects of lower state funding in 2003.

The \$5.2 billion K-12 budget approved for the 2003-05 biennium was reduced to \$4.9 billion in 2004 with the failure of Measure 30. Per pupil funding declined substantially and required the carry-over of reserves to maintain stable programs in 2004-05. The district reduced its state funding accrual by \$2.1 million in 2004-05.

The 2005 legislature adopted a \$5.24 billion K-12 budget plus \$23 million if state revenues exceeded projections. Along with higher local property taxes, this resulted in an unexpected boost to district revenues and reserves in 2005-06 and 2006-07.

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST

The 2007 legislature adopted a \$5.985 billion K-12 budget plus another \$260 million for a noncompetitive School Improvement Fund grant available for certain expenditures aimed at increasing student achievement. The combined \$6.245 billion was \$940 million over the previous biennium or 17.7%. During November 2008, in light of falling state revenues, the Governor called for a 1.2% reduction in 2007-09 school funding. This resulted in a \$2.1 million cut to district revenues.

For the 2011-13 biennium, the State approved \$5.7 billion to fund K-12 schools. The total included \$125 million in School Year Subaccount funds for lowering class sizes and increasing the number of school days.

Reserves have been used to support operations since 2007-08. Reserves are projected to be 5.7% as at June 30, 2012 and forecast at 5.0% in future years. Over the 2013-14 budget cycle, the budget committee and the board will be discussing strategies and corrective actions for returning the ending fund balance to the 5.0% target specified in the board policy.

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST

Five Year Enrollment Forecast **STUDENT AVERAGE DAILY MEMBERSHIP BY LEVEL ¹**

(Projections are in **Bold**)

Level	<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>
K-5	7,042	7,150	7,049	7,071	7,080	7,078	6,968	6,843	6,726	6,694	6,655	6,623
6-8	4,374	4,228	4,097	4,000	4,014	3,908	3,917	3,932	4,024	3,934	3,844	3,697
9-12	<u>6,154</u>	<u>6,185</u>	<u>6,142</u>	<u>5,927</u>	<u>5,719</u>	<u>5,720</u>	<u>5,670</u>	5,511	5,277	5,222	5,160	5,176
	17,570	17,563	17,288	16,998	16,813	16,706	16,555	16,286	16,027	15,850	15,660	15,496

Key Assumptions

Student enrollment is expressed as average daily resident membership (ADMr). It represents the average annual enrollment as of June 30 and counts kindergarten students at 0.5 ADM or half time. The state uses ADM as the basis for allocating funds under the State School Fund formula and provides additional weighting (ADMw) for special education, poverty, English Language Learners (ELL), and pregnant and parenting students. The district also receives funding for students placed in alternative education programs or enrolled in district-sponsored charter schools. The ADMr shown above includes students enrolled in all schools including charter schools and alternative education programs.

The table shows a history of changes in student ADMr over the past seven years and provides a forecast for the next five years. Student enrollment reached its highest point in the mid-1970's at approximately 22,000 students and declined to a low of 16,636 in 1984-85 before expanding again. During this period the district reduced staff and closed several elementary schools. Between 1985 and 1993, enrollment increased and two elementary schools were reopened. Total enrollment has consistently declined since 2002-03 when ADMr peaked at 17,979.

In 2010-11, district enrollment dropped below the 1984-85 level and the district closed four elementary schools due to excess building capacity district-wide and as a response to financial deficits. These closures bring the total number of elementary school closures to eight since 1999-00.

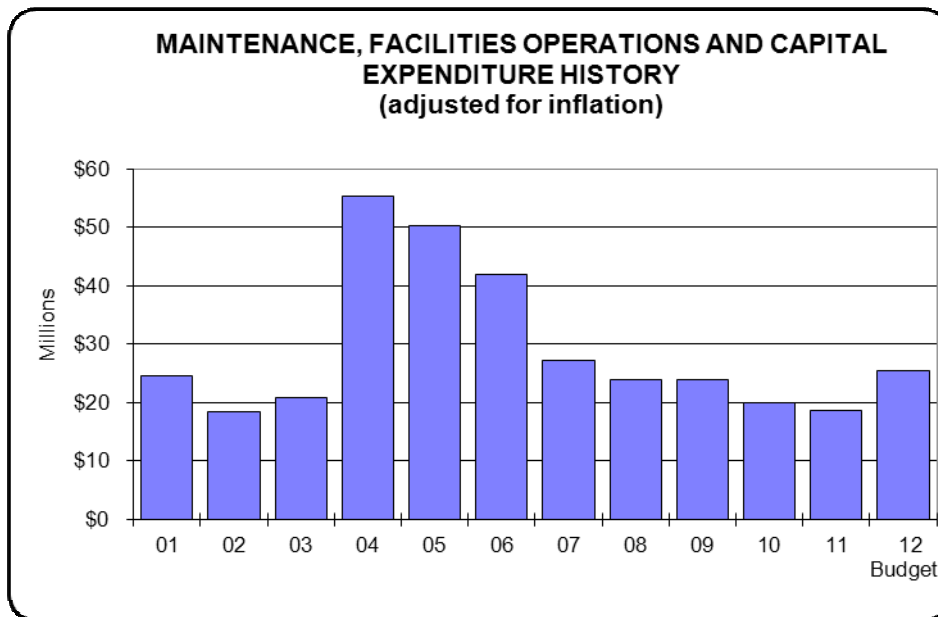
ADMr has declined an average of 200 students in the last five years and the forecast projects continued declines in ADMr. The sharp decline of 269 ADMr expected this year is likely to repeat in 2012-13 before returning to a more modest rate of decline during the forecast period. Enrollment is projected to decline another 531 during the next four years with an average loss of 133 students per year.

In the recent *Shaping 4J's Future* strategic planning process, the board adopted strategies to address issues resulting from declining student enrollment and a student population with a wider range of learning needs. Decisions to 1) allocate more teachers and staff to schools serving students with the greatest needs, 2) limit transfers at middle and high schools to better balance school size and program offerings, 3) consider school boundary adjustments, and 4) consider expanding transportation options within each region, will direct future staffing, transportation and facilities planning.

Expenditure totals include general fund expenditures for repairs, maintenance, capital improvements, and building operations plus capital expenditures paid for from the capital projects fund. Actual dollar expenditures have been adjusted for inflation (U.S. CPI-Urban Consumers) to reflect a real dollar comparison in 2009 dollars.

³ The enrollment figures above do not include the estimated impact of Open Enrollment.

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT D: GENERAL FUND FORECAST



1992 - 1997 Capital Improvement Plan (CIP)

In November 1992, voters approved a \$74.3 million general obligation bond levy to fund the district's first major capital improvement program since the late 1970's. Proceeds were used to finance major capital construction and repairs, equipment and textbooks, and to refinance certificates of participation issued in 1990 for capital projects. Bonds were originally issued in 1993 and 1994, with all bonds to be repaid by 2014. Portions of each series were refinanced in 2002 to achieve savings for taxpayers.

1995 - 1998 Capital Repair Bond

In November 1994, voters approved \$6 million in general obligation bonds to provide \$2 million per year for three years for routine facilities repairs and improvements. Bonds have been repaid and these maintenance and repair costs are now being paid out of the General Fund.

1998 - 2001 Capital Needs Levy

In November 1998, voters approved a \$12.2 million bond levy to pay for \$8.7 million in critical capital needs and security upgrades as well as \$3.5 million to construct athletic fields for high school football and other youth

sports activities. Bonds were issued in June 1999 and February 2000, and will be repaid over 20 years.

From 1997 to 2003, capital and equipment costs were also funded with lottery bond and classroom needs grant proceeds provided by the state. Additional district sources include unspent general fund balances carried over by schools and departments for future year expenditures. Equipment and textbook costs, which can no longer be funded with bond proceeds and for which one-time sources have been expended, are now being funded with transfers from the general fund to the fleet and equipment fund.

2002 - 2008 Capital Improvement Program

In May 2002, voters approved \$116 million in bonds to fund a six-year capital improvement plan. Spending in 2002-03 represented the first year of design and construction activity under that bond. Higher levels of spending in 2003-04 through 2005-06 primarily reflect the construction of two new elementary schools to replace four former elementary schools (opened in September 2004), the construction of two new middle schools (opened September 2005 and September 2006), and remodels in all four high schools. Amounts expended in 2006-07 include the final costs of constructing one new middle school, major remodeling at an elementary school and another middle school, plus upgrades to building systems such as electrical, heating and ventilation, and plumbing systems district-wide. Of the total bonds authorized, \$70 million was issued in November 2002 and the remaining \$46 million was issued August 2005. Bonds are scheduled to be repaid by 2025.

2011 Capital Improvement Program

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.

SUPERINTENDENT'S BUDGET MESSAGE

ATTACHMENT E: SUSTAINABLE BUDGET STRATEGY DIRECTION

Reduce Staffing, Services and Programs

- Reduce administrative and classified staff by 10% (62 FTE, \$3.5M)
- Increase student-to-teacher ratio by 2.5 (55 FTE, \$4.6M) to 4 (84 FTE, \$7M)
- Eliminate or reduce teachers on special assignment and staff development specialists (6 FTE, \$0.5M)
- **Total Cost/Savings Target: \$8.6M–\$11M**

Compensation and Benefits, Including Fewer School/Work Days

- Negotiate \$5.5M–\$10M in compensation reductions, potentially including some of the following elements:
 - 9–12 unpaid furlough days — one per month based on work year, e.g. 9 or 10 days for most school-based staff (Cost/Savings Target: \$4M)
 - Negotiate a \$1.5M–\$6M reduction in salary and benefits costs. Possible elements include: pay freeze (including no step/column increase), freeze in benefits costs, 5% salary reduction, reduction in PERS employer pick-up (GF Cost/Savings Target: \$1.5M–\$6M)
- **Total Cost/Savings Target: \$5.5M–\$10M (must be negotiated with employee groups)**
- *Direction for future years: Continue furlough days, consider a 4-day work week if necessary, and negotiate other contract adjustments to minimize/contain ongoing costs to district, as needed.*

School Closures and Consolidations

- Close Coburg Elementary in 2011, merge neighborhood with Gilham
- Close Crest Drive in 2011, merge neighborhood with Adams
- Close Parker in 2011, merge neighborhood with Edgewood and Camas Ridge
- Close Meadowlark program in 2011, merge neighborhood with Willagillespie
- Leave Charlemagne at Fox Hollow for now
- Review non-language alternative schools (Corridor and Family School)
- The board did not act on a recommendation to close Twin Oaks in 2012
- *Note: This school consolidation plan will require some boundary changes*
- **Cost/Savings Target: \$1M**

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT E :SUSTAINABLE BUDGET STRATEGY DIRECTION

Shared Services and Contracting Out

- Identify current services that could be provided by the education service district and transfer these services to Lane ESD
- **Cost/Savings Target: \$0.5M**
- *Direction for future years: Explore service-sharing options with other districts that could reduce costs. Look at consolidating some services with other school districts and/or contracting out some services to the private sector.*

Materials, Supplies and Services

- 15% reduction in materials & supplies, contracted services budget
- Centralize purchasing of materials & supplies, equipment
- **Cost/Savings Target: \$1.1M**

School and Instruction Redesign

- Stakeholder Task Force to consider grade reconfiguration and make a recommendation to the Superintendent and Board
- Redesign instructional delivery model for secondary schools to accommodate fewer students & less resources
- **Cost/Savings Target: TBD**
- *Direction for future years: Potential reconfiguration, if recommended. Consider revising school calendar to have shorter summer breaks and/or 4-day school weeks.*

Non-Instructional and Student Support Programs

- Reduce General Fund support for athletics programs and other extracurricular offerings by 25%
- **Cost/Savings Target: \$0.5M**

Reserves and One-Time Funds

- Use up to \$5M reserves/one-time funds to maintain and bridge to 2012–13
- **Cost/Savings Target: \$5M one-time**
- *Direction for future years: Use up to \$3M from sales of surplus property or lease revenue in 2012–13. Return General Fund Reserve and Contingency Fund to 90% of board targets in 2013–14, and to board targets in 2014–15.*

SUPERINTENDENT'S BUDGET MESSAGE ATTACHMENT E :SUSTAINABLE BUDGET STRATEGY DIRECTION

Revenue Enhancements

- Increase community use fees by 20% (\$20K)
- Lease some closed schools to charter schools or others (\$200K)
- **Revenue Target: \$0.22M GF**
- *Decision to come: Bond measure. The board will consider at a future meeting whether to place a bond measure on the May 2011 ballot to address critical needs, upgrade some aging school facilities, and shift some repairs, improvements and technology costs out of the operating budget (General Fund offload = \$1M)*
- *Direction for future years: Sell or lease Civic, Willard, or other vacant facilities, with 50% of proceeds to the General Fund Reserve. Implement any new revenue sources (e.g. a local tax to support schools) to mitigate reductions.*

Other Options

Direction for 2011–12 and future years:

Consider these options if they would result in actual cost-savings or more efficient operations:

- Offering early retirement incentives
- Adopting single-platform technology systems for centralized purchasing & technical support
- Minimizing site-based decision making, increasing centralized direction for staffing (e.g., program staffing for student support services)
- **GF Costs/Savings Target: TBD**



District Overview/ Reader's Guide

DISTRICT OVERVIEW/READER'S GUIDE

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BUDGET FORMAT AND PROCESS

Welcome!

Bienvenidos! Para asistencia en español por favor llame al número (541) 790-7707.

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 description of the district's goals and how limited resources are being aligned to support these goals. The message describes the underlying budget assumptions and the major influences affecting the school district's financial condition. 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 90% 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 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 service area is divided into functional categories which identify purpose statements, the key board goals for the service, budget goals, financial highlights and program changes, functional categories which contain purpose statements, organizational charts and expenditure summaries.

DISTRICT OVERVIEW/READER'S GUIDE

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. 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, career and technical programs, 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. The use of bond proceeds for capital construction is accounted for in the capital projects fund (See Capital Improvement Program).

– **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; and reimbursements for meals for low-income students. In 2012-13, the Nutrition Services program is budgeted to be financially self-supporting.

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

– **Postemployment Benefits** This fund accounts for the district's obligations to provide supplemental retirement benefits to eligible employees.

– **Capital Improvement Program** The Capital Projects Fund accounts for revenue and expenditures for capital improvements. Primary resources include general obligation bonds to fund capital construction and facilities remodel 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.

DISTRICT OVERVIEW/READER'S GUIDE

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 the 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 may also be 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 once in the local newspaper, five to 30 days before the meeting date, and posted on the district's webpage, ten days before the meeting date.

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.

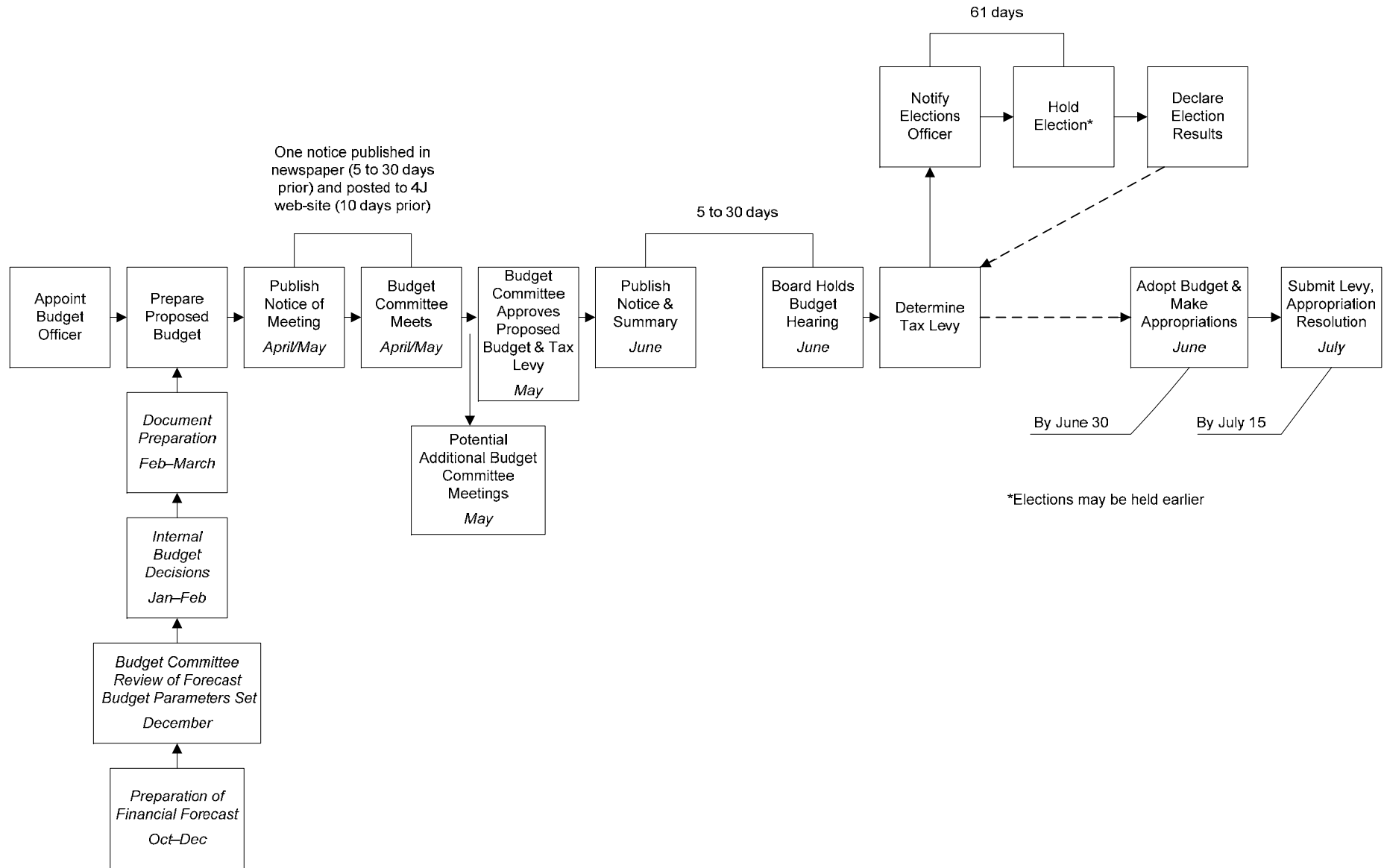
The school board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures exceed this level, the school board must first publish the supplemental budget and hold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

2012–13 BUDGET CALENDAR

January 9, 2012	Budget committee elects officers, reviews enrollment projections and the financial forecast, discusses open enrollment, receives an update on the capital program.
February 6	Budget Committee reviews proposed staffing allocation model.
May 7	Budget Committee receives superintendent's budget message, reviews proposed budget and receives public comment. Approves budget and sets date for public hearing by the Board.
May 14	Possible additional meeting
May 21	Possible additional meeting
June 6	School Board holds public hearing on approved budget.
June 20	School Board adopts budget

The Budget Process: Requirements of Oregon Local Budget Law

District 4J activities or dates in italics



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.

On average, student achievement surpasses statewide test score 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 16,000 students from kindergarten through grade 12. The district operates over 35 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. Moreover,

the district offers enrollment to students who reside outside the district, depending upon capacity. Site councils made up of parents, teachers, support staff, administrators and students collaborate to chart each school's direction.

Elementary offerings include fourteen neighborhood schools, one K-8 school, five alternative schools and three district-sponsored charter schools. Two of the charter schools also serve middle level students. Each school reflects the uniqueness of its students, staff, and community. The alternative schools, K-8 school and charter schools reflect particular visions and educational philosophies and have such emphases as language and cultural immersion, arts and technology.

The secondary program (grades 6–12) consists of seven neighborhood middle schools, one alternative school, three language immersion programs and a fourth charter school which serves students in grades 7-12. There are also four regional high schools, one alternative education 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.

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 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.

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.

DISTRCT OVERVIEW/READER'S GUIDE

According to the decennial census, between 2000 and 2010, the district's and the City of Eugene's populations have grown 7.2% and 13.3%, respectively.¹ Over the same period, despite overall population growth, enrollment in district regular programs dropped by 6.9%, mainly due to demographic changes in the community. The projections assume a further decline of approximately 1.7%. This projected decline is based on current enrollment experience and does not factor in any potential increase or decrease that may arise from the state's new law regarding open enrollment across district boundaries and district's new open enrollment policy.

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-six percent of total employment in the metropolitan area is based in three major industrial sectors: services (48%), government (19%) and trade, transportation and utilities (19%). Manufacturing, construction, and natural resources generate the remaining 14% of jobs.²

As of February 2012, seasonally adjusted unemployment for Lane County decreased to 8.5% compared with a revised 8.8% in January.

¹ District Data represents district estimates. City Data extracted from U.S. Census Bureau, retrieved from <http://quickfacts.census.gov/qfd/states/41/4123850.html> on April 10, 2012.

² Employment count data extracted from the Oregon Labor Market Information System. Retrieved from: <http://www.qualityinfo.org/olmisj/Regions?area=000005&page=2> on April 10, 2012.

The rate for February 2012 is down 2.5 percentage points from the 11.0 percent recorded in February 2011.³

Personal income data for 2009 was released in April 2011 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.

The state forecast describes Oregon's recent economic performance as encouraging. According to the analysis, the "pace of job creation remains glacial" yet, "improvements have been broad-based across a wide range of industries and occupations." The outlook is for slow growth over the next couple of years. Notably, Oregon's recovery from recessions typically lags that of the rest of the nation. Recent media reports would tent to support the notion that there are positive signals in the economy in the rest of the nation.

According to the February 2012 State Economic and Revenue Forecast, job growth in Oregon is

³ Unemployment data extracted from Worksource Oregon, retrieved from <http://www.qualityinfo.org/pubs/ltt/04-12/0412-lc.pdf> on April 10, 2012.

stagnant, but there are signs of positive movement, albeit at a slow pace. Economists remain cautiously optimistic: "virtually all of the tea leaves used to predict the direction of the local economy are looking up".⁴

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.

⁴ Oregon State Office of Economic Analysis. Retrieved from: <http://www.oregon.gov/DAS/OEA/docs/economic/executive.pdf> on April 10, 2012.

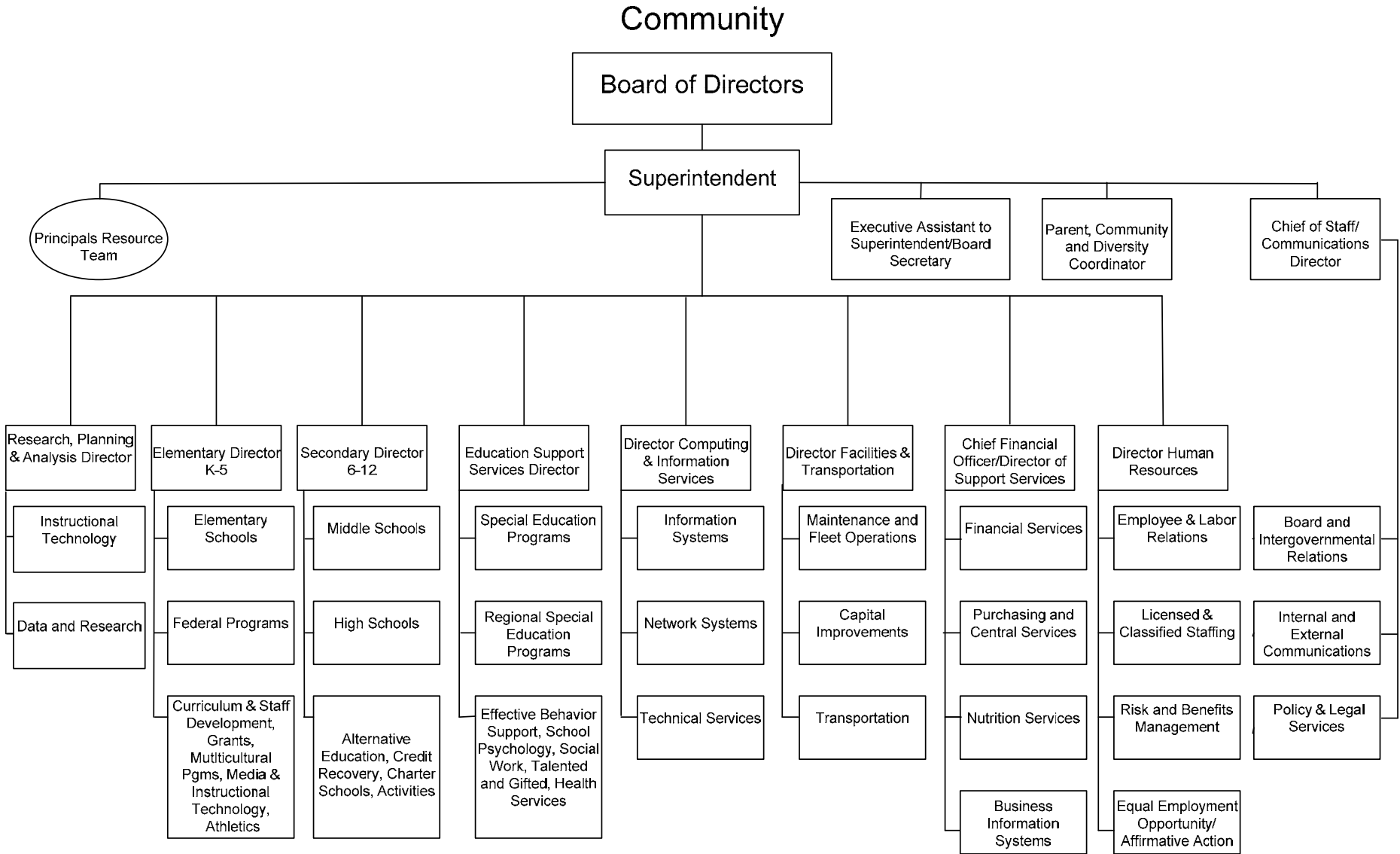
DISTRCT OVERVIEW/READER'S GUIDE

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
2012-2013 – Eugene, Oregon



STUDENT ENROLLMENT

ENROLLMENT (ADM_r) HISTORY & PROJECTIONS

2007–08 TO 2012–13

FISCAL YEAR¹	2007–08	2008–09	2009–10	2010–11	2011–12	2012–13
LEVEL:						
Elementary (K–5)²	7,071	7,084	7,079	6,973	6,843	6,726
Middle School (6–8)	4,006	4,017	3,909	3,875	3,932	4,024
High School (9–12)	5,944	5,734	5,743	5,376	5,511	5,277
TOTAL	17,021	16,835	16,731	16,224	16,286	16,027
% Change Over Previous Year	-1.54%	-1.09%	-0.62%	-3.03%	-1.70%	-1.59%

¹ Enrollment figures for 2007–08 through 2010–11 are preliminary actual ADM_r; 2011–12 and 2012–13 are projected by district staff. Includes charter school enrollment. Excludes alternative education providers.

² 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.

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

MEASURE 50

In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar 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 high income individuals, and Measure 67 increased corporate taxes by raising the \$10 corporate minimum tax to \$150, raising the corporate profits tax, and increasing certain business filing fees.

LOCAL OPTION LEVY

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

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

- Measure 5 limit: revenue received by the district from local option taxes imposed; or
- Dollars per student: \$1,000 per average daily membership, weighted (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.

DISTRICT OVERVIEW/READER'S GUIDE

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.

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.

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Financial Summaries & Performance Indicators

FINANCIAL SUMMARIES AND PERFORMANCE INDICATORS

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BUDGET SUMMARY— ALL FUNDS

STATEMENT OF RESOURCES—ALL FUNDS (in thousands)

For Fiscal Year Beginning July 1, 2012

RESOURCES

FUND	CURRENT TAXES	INTERFUND PAYMENTS	OTHER LOCAL	COUNTY	STATE	FEDERAL	BOND PROCEEDS	FUND TRANSFERS	BEGINNING FD BALANCE	TOTAL
General	63,919		5,503	306	61,205	179		4,488	7,670	143,270
Fleet & Equipment			10		463				5,615	6,088
Federal, State & Local Pgms			3,947	6	1,426	9,041				14,420
Student Body			5,900						3,900	9,800
Debt Service	13,333		4,329						9,730	27,392
Capital Projects			175						34,959	35,134
Nutrition Services			1,415		53	3,247		28	75	4,818
Insurance Reserve		33,850	20					608	8,413	42,891
District Retirement		1,700							2,925	4,625
TOTAL - All Funds	77,252	35,550	21,299	312	63,147	12,467		5,124	73,287	288,438

STATEMENT OF REQUIREMENTS—ALL FUNDS (in thousands)

For Fiscal Year Beginning July 1, 2012

REQUIREMENTS—BY OBJECT

FUND	SALARIES	EMPLOYEE BENEFITS	SERVICES/ SUPPLIES	EQUIPMT/ CAPITAL	OTHER	TRANSFERS	CONTING	UEFB	TOTAL	
General		71,798	46,110	17,746	53	781	608	2,730	3,444	143,270
Fleet & Equipment				2,867	1,495	1,024	450	252		6,088
Federal, State & Local Pgms		6,333	4,438	3,111	73	465				14,420
Student Body				5,535	180	1,375		500	2,210	9,800
Debt Service						19,234			8,158	27,392
Capital Projects		1,323	882	4,711	15,378		2,000		10,840	35,134
Nutrition Services		1,187	1,118	2,303				132	78	4,818
Insurance Reserve		404	33,997	1,445		51	809	700	5,485	42,891
District Retirement		723	2,216				1,257	300	129	4,625
TOTAL - All Funds		81,768	88,761	37,718	17,179	22,930	5,124	4,614	30,344	288,438

FINANCIAL SUMMARIES

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

REQUIREMENTS—BY PROGRAM AREA ¹

FUND	DIRECT CLASS SVC	CLASSRM SUPPORT	BUILDING SUPPORT	CENTRAL SUPPORT	OTHER ACCOUNTS	CONTING	UNAPPROP BALANCE	TOTAL
General	80,208	26,737	23,333	6,209	609	2,730	3,444	143,270
Fleet & Equipment	1,195	1,165	2,002		1,474	252		6,088
Federal, State & Local Pgms	9,060	4,377	242	741				14,420
Student Body		7,090				500	2,210	9,800
Debt Service					19,234		8,158	27,392
Capital Projects	201		22,079	14	2,000		10,840	35,134
Nutrition Services			4,564	44		132	78	4,818
Insurance Reserve	1		16	35,880	809	700	5,485	42,891
District Retirement				2,939	1,257	300	129	4,625
TOTAL - All Funds	90,665	39,369	52,236	45,827	25,383	4,614	30,344	288,438

REQUIREMENTS—BY FUNCTION ¹

FUND	INSTRUCTION	SUPPORT SERVICES	ENTERPRISE & COM SVC	FACIL ACQ & CONSTR	FUND TRANSFERS	OTHER USES	CONTING	UNAPPROP BALANCE	TOTAL
General	82,723	53,442	321	1	608	1	2,730	3,444	143,270
Fleet & Equipment	1,195	3,166	1		450	1,024	252		6,088
Federal, State & Local Pgms	9,075	4,748	597						14,420
Student Body	7,090						500	2,210	9,800
Debt Service						19,234		8,158	27,392
Capital Projects	201	6,769	1	15,323	2,000			10,840	35,134
Nutrition Services		44	4,564				132	78	4,818
Insurance Reserve	1	35,894	1	1	809		700	5,485	42,891
District Retirement		2,939			1,257		300	129	4,625
TOTAL - All Funds	100,285	107,002	5,485	15,325	5,124	20,259	4,614	30,344	288,438

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 2009–2010	82,540	33,435	21,802	213	63,581	24,213		2,629	70,355	298,768
Actual 2010–2011	78,088	35,255	20,344	262	63,676	22,107		4,752	62,967	287,451
Budget 2011–2012	77,558	41,150	21,967	168	66,528	16,010	35,000	2,325	48,160	308,866
Budget 2012–2013	77,252	35,550	21,299	312	63,148	12,467		5,124	73,286	288,438

REQUIREMENTS

ALL FUNDS TOTAL	INSTRUCTION	SUPPORT SERVICES	ENTERPRISE & COMMUN SERVICES	FACILITIES ACQUISITION & CONSTR	FUND TRANSFERS	OTHER USES	CONTINGENCY	UNAPPROP BALANCE	TOTAL
Actual 2009–2010	105,866	97,899	5,747	4,463	2,629	19,198		62,966	298,768
Actual 2010–2011	103,084	97,749	5,920	4,006	4,752	19,828		52,112	287,451
Budget 2011–2012	99,288	107,904	5,681	11,531	2,325	22,143	8,320	51,674	308,866
Budget 2012–2013	100,286	107,001	5,486	15,324	5,124	20,259	4,614	30,344	288,438

PROJECTED ENDING FUND BALANCES — ALL FUNDS

ENDING FUND BALANCES—ALL FUNDS 2012-13					
FUND	BEGINNING FUND BALANCE	PLUS REVENUES	LESS EXPENDITURES	PLUS UNDERSPENDING	ENDING FUND BALANCE
GENERAL ¹	7,670,000	135,600,100	139,825,747	1,801,800	5,246,153
CAPITAL EQUIPMENT ²	5,614,991	472,890	6,087,881	2,859,200	2,859,200
FED, STATE & LOCAL PROGRAMS	-	14,420,346	14,420,346	-	-
STUDENT BODY ³	3,900,000	5,900,000	7,590,000	538,200	2,748,200
DEBT SERVICE ⁴	9,729,962	17,662,006	19,233,534	-	8,158,434
CAPITAL PROJECTS ⁵	34,958,804	175,000	24,293,868	1,114,700	11,954,636
NUTRITION SERVICES	74,584	4,743,670	4,740,693	-	77,561
INSURANCE SERVICES ⁶	8,413,006	34,478,000	37,405,543	1,538,900	7,024,363
POSTEMPLOYMENT BENEFITS ⁷	2,925,000	1,700,000	4,496,350	313,000	441,650
TOTAL—ALL FUNDS	73,286,347	215,152,012	258,093,962	8,165,800	38,510,197

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 2012-13 budgeted ending fund balance represents 4.0% of operating revenues. Operating revenues reflect total revenues less transfers from other funds of \$4,488,000.

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. Transfers to other funds, including capital, equipment and nutrition service, are excluded.

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 2013-14.

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

	2011-12 Budget				2012-13 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	142,262,000		26,391,778	168,653,778	143,270,100		23,615,028	166,885,128
Total Resources	(89,647,000)		(11,794,000)	(101,441,000)	(88,439,600)		(10,269,962)	(98,709,562)
Revenue Required to Bal.	52,615,000	10,415,000	14,597,778	77,627,778	54,830,500	9,144,000	13,345,066	77,319,566
Loss Due to Constitutional Limit (Compression)	725,000	7,000,000		7,725,000	880,000	8,900,000		9,780,000
Uncollected Tax	3,808,592	753,901	1,056,676	5,619,168	3,038,102	506,660	739,436	4,284,198
Estimated Tax Imposed	57,148,592	18,168,901	15,654,454	90,971,946	58,748,602	18,550,660	14,084,502	91,383,764
Total Certified Levy	57,148,592	18,168,901	15,654,454	90,971,946	58,748,602	18,550,660	14,084,502	91,383,764
	2011-12 Actual				2012-13 Projected			
Tax Rate	\$4.7485	\$1.5000	\$1.2866	\$7.5351	\$4.7485	\$1.5000	\$1.1384	\$7.3869
Assessed Value				\$12,070,171,533				\$12,371,925,821

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

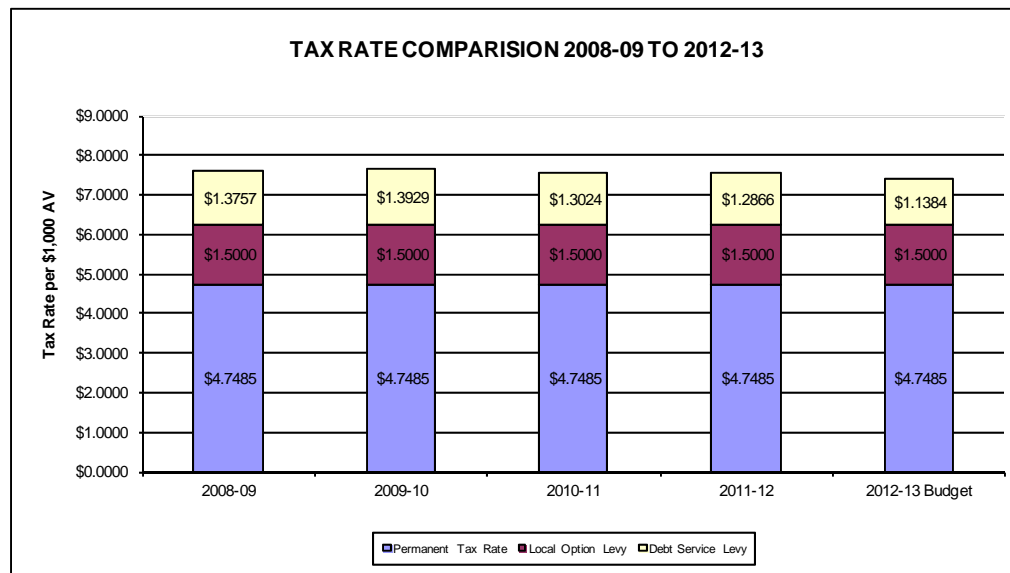
TAX RATE COMPARISON—ALL FUNDS

	2008-09	2009-10	2010-11	2011-12	2012-13 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	\$1.3757 ¹	\$1.3929	\$1.3024 ²	\$1.2866 ²	\$1.1384 ³
Assessed Value Lane and Linn Counties	\$11,193,424,874	\$11,674,870,928	\$11,798,847,376	\$12,070,171,533	\$12,371,925,821

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.

³ Includes G.O. bonds issued in 2011. Debt Service Levy is lower from interest savings on Qualified School Construction Bonds.



PERFORMANCE INDICATORS

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

Board Goals for 2012–13

- *Increase achievement for all students and close the achievement gap.*
- *Build our staff capacity to perform at a high level.*
- *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

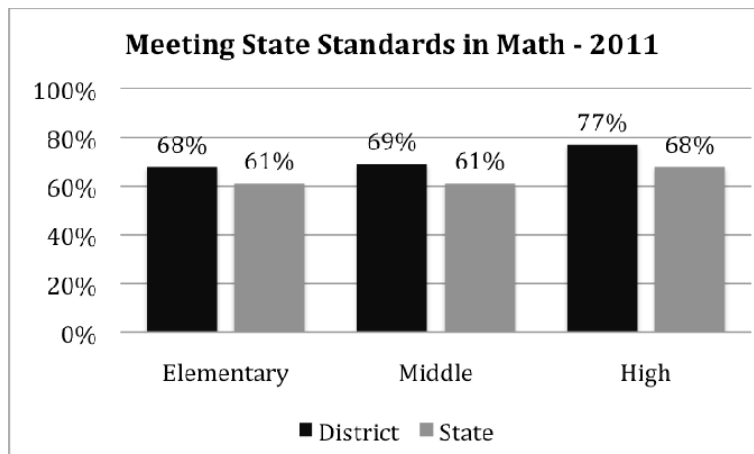
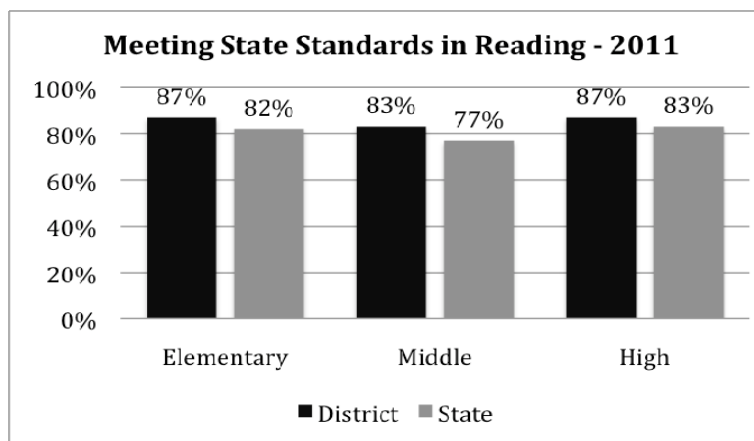
Eugene School District 4J strives for excellence in all areas of its operations, driven by its mission to do what's best for students. In this section are key indicators of how well the district is carrying out this mission. These indicators provide some specific measures of student success, as well 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 2011 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.

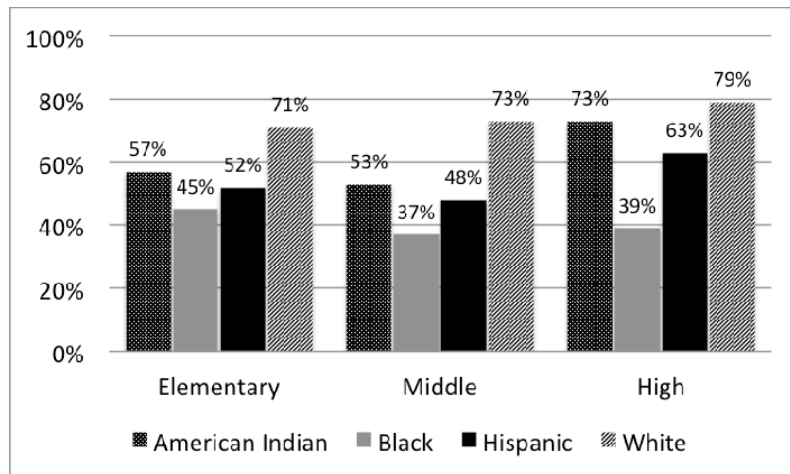
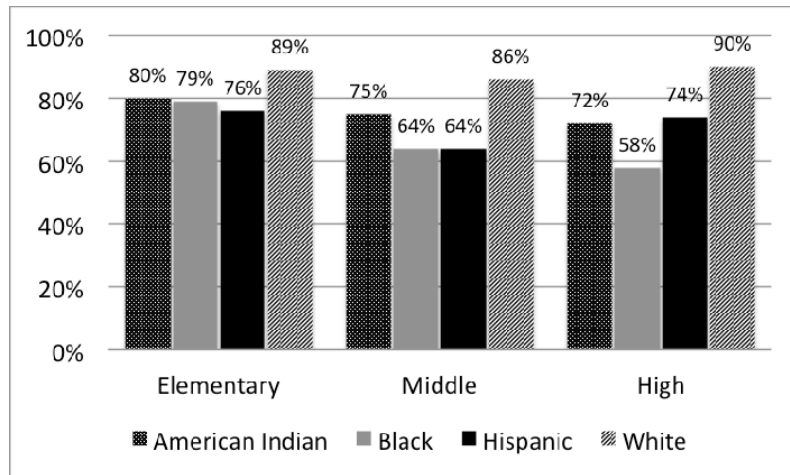
While these overall results are impressive, there is an achievement gap present when the data are broken down by ethnicity, poverty and disability. As seen in the charts on the following page, American Indian, Black, and Hispanic/Latino students scored lower than their White peers on OAKS Reading and 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 2010-11, 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.



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

	Am.Indian	Asian	Black	Hispanic/Latino	White
2008-09	84%	90%	77%	77%	90%
2009-10	83%	89%	71%	76%	90%
2010-11	80%	>90%	79%	76%	89%

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

	Am.Indian	Asian	Black	Hispanic/Latino	White
2008-09	77%	89%	66%	59%	85%
2009-10	78%	85%	63%	62%	85%
2010-11	75%	86%	64%	64%	86%

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

	Am.Indian	Asian	Black	Hispanic/Latino	White
2008-09	60%	78%	49%	40%	78%
2009-10	50%	75%	47%	55%	82%
2010-11	72%	86%	58%	74%	90%

Math Achievement¹ by Race/Ethnicity – Elem. (Grades 3-5)

	Am.Indian	Asian	Black	Hispanic/Latino	White
2008-09	74%	89%	69%	66%	86%
2009-10	78%	90%	65%	72%	85%
2010-11	57%	78%	45%	52%	71%

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

	Am.Indian	Asian	Black	Hispanic/Latino	White
2008-09	65%	89%	59%	60%	81%
2009-10	73%	90%	68%	67%	83%
2010-11	53%	80%	37%	48%	73%

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

	Am.Indian	Asian	Black	Hispanic/Latino	White
2008-09	37%	72%	33%	38%	64%
2009-10	52%	87%	28%	45%	69%
2010-11	73%	93%	39%	63%	79%

¹ In 2010-11 benchmark scores increased for OAKS Math at the elementary and middle level.

PERFORMANCE INDICATORS

**DIRECT CLASSROOM & CLASSROOM SUPPORT SERVICES
State Report Card Results – 2009–11**

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	2009	2010	2011
Churchill	Sa	Sa	Sa
North Eugene	Sa	O	N
Sheldon	Sa	Sa	N
South Eugene	O	O	Sa

Middle Schools

Schools	2009	2010	2011
Cal Young	O	O	O
Kelly	Sa	Sa	Sa
Kennedy	Sa	O	O
Madison	Sa	Sa	Sa
Monroe	Sa	Sa	Sa
Roosevelt	O	O	O
Spencer Butte	O	O	O

K-8

School	2009	2010	2011
Arts & Tech. Acad.	Sa	Sa	Sa

▪ Elementary Schools

Schools	2009	2010	2011
Adams	O	O	O
Awbrey Park	Sa	Sa	Sa
Buena Vista	O	O	O
Camas Ridge	N/A ¹	NR ¹	Sa
César Chavez	Sa	Sa	Sa
Charlemagne	O	O	O
Coburg	O	O	O
Corridor	O	O	Sa
Crest Drive	O	O	O
Eastside	O	N/A ²	N/A ²
Edgewood	O	O	O
Edison	O	O	O
Family	O	O	O
Gilham	O	O	Sa
Harris	Sa	N/A ²	N/A ²
Holt	Sa	Sa	Sa
Howard	Sa	Sa	Sa
McCornack	O	Sa	Sa
Meadowlark	O	Sa	Sa
Parker	O	O	O
River Road	O	Sa	Sa
Spring Creek	O	O	Sa
Twin Oaks	O	O	O
Willagillespie	O	O	O
Yujin Gakuen	O	O	O

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

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 – 2009–11
Percent Meeting or Exceeding the Standard**

Grade 3	2009		2010		2011	
	Dist	State	Dist	State	Dist	State
Reading/Literature	90	83	90	85	88	83
Math	83	77	85	80	68	63

Grade 5	2009		2010		2011	
	Dist	State	Dist	State	Dist	State
Reading/Literature	85	76	87	78	84	78
Math	83	77	86	80	65	58
Writing (Grade 4) ¹	52	44	NR	NR	NR	NR
Science ²	80	75	83	76	79	74

Grade 8	2009		2010		2011	
	Dist	State	Dist	State	Dist	State
Reading/Literature	78	70	78	71	81	72
Math	74	71	79	73	72	65
Writing (Grade 7) ¹	52	48	NR	NR	NR	NR
Science	77	72	79	72	75	71

Grade 10	2009	2010	2011
-----------------	-------------	-------------	-------------

	Dist	State	Dist	State	Dist	State
Reading/Literature	74	66	79	73	87	83
Math	61	54	67	58	77	68
Writing	66	55	66	54	79	68
Science	64	58	67	58	82	70

4J High School Dropout Rates – 2008–2010

School	2008	2009	2010
Churchill High School	0.5%	0.4%	0.4%
North Eugene High School	1.9%	0.7%	0.7%
Sheldon High School	1.3%	0.7%	0.5%
South Eugene High School	0.8%	1.1%	0.7%
DISTRICT AVERAGE *	2.0%	1.5%	2.4%
STATEWIDE AVERAGE*	3.6%	3.4%	3.4%

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

Average SAT Reading and Math Scores – 2009–11

	2009	2010	2011	2009	2010	2011
	READING			MATH		
4J	540	N/A	N/A	531	N/A	N/A
Oregon	523	523	520	525	524	521
Nation	501	501	497	515	516	514

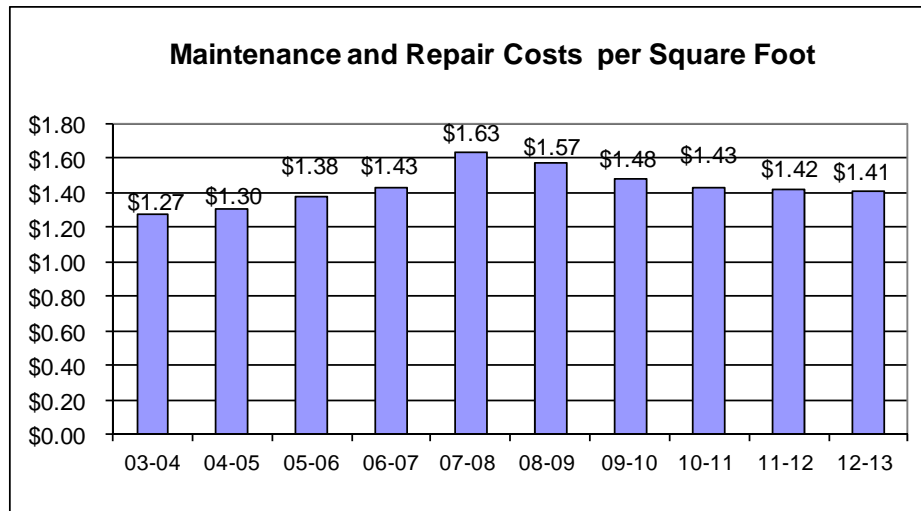
¹ Writing tests are only administered to grades 4, 7, and 10.

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 2012–13 includes \$4.1 million to maintain almost three million square feet of buildings. This budget includes \$1 million in qualifying capital repairs being funded from general obligation bond proceeds in the capital projects fund. Over time, maintenance and repair costs have been reduced by replacing older facilities and remodeling classrooms space as well as shifting maintenance costs associated with two closed schools to district-sponsored charter schools under lease agreements. Some savings have been offset by requirements associated with the introduction of new systems and a broader range of technologies.



Student Transportation

	<u>2006–07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
Number of Students Transported Daily	4,855	5,056	4,832	4,985	5,197
Total Miles Traveled	1,267,489	1,447,550	1,391,374	1,326,201	1,302,505

CENTRAL SUPPORT SERVICES

Bond Rating

In July 2011, Moody’s Investors Service assigned an **Aa2** 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 despite recent operating deficits. 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, 2011.

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.

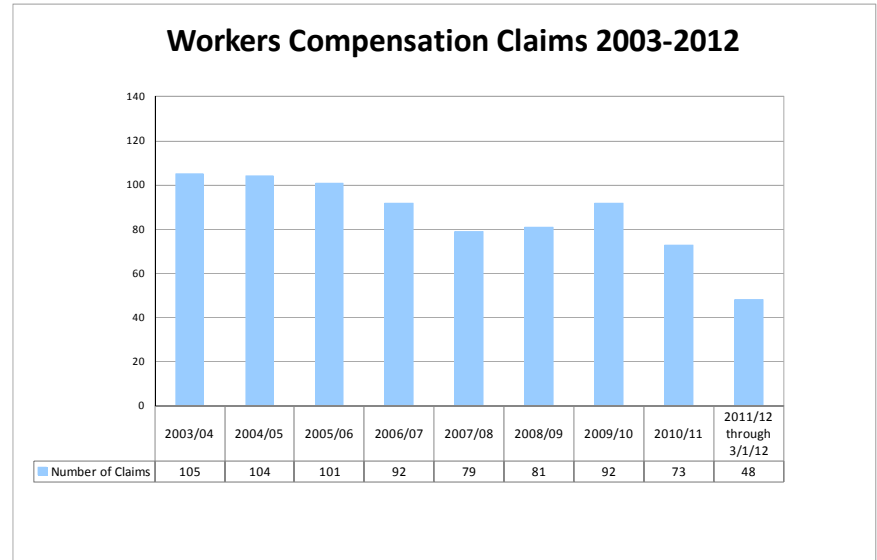
This certificate is presented to governments whose comprehensive annual financial reports achieve the highest standards in government accounting and financial reporting.

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.

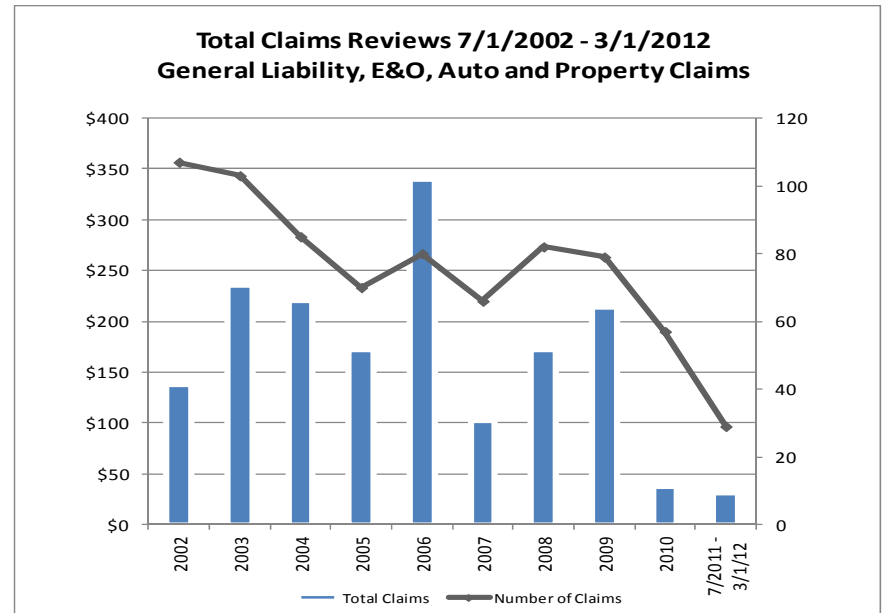
WORKERS' COMPENSATION

This graph outlines the number of workers' compensation claims for all district employees between July 1, 2003 and March 1, 2012. 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 year 2007-08. Since then, claims increased. The trend of increased claims has resulted in increased safety training and accident investigation to ascertain and implement any changes necessary to reverse the increasing number of 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, 2002 through March 1, 2012. 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 2009-10 claims costs include an incurred property coverage deductible (\$150,000) due to a significant school fire loss. Claims incurred in 2010-11 and 2011-12 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	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 ²⁴	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 ²⁵	31,250,000	53,709	20,885	72.0	92.3
11/04/08	Local Option Renewal ²⁶	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)

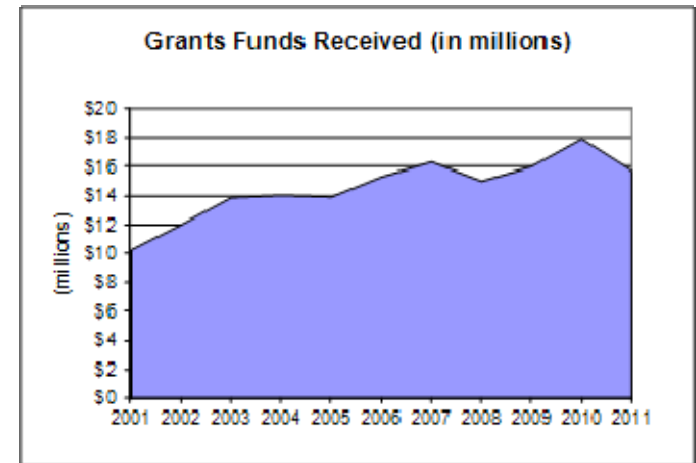
<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
1:137	1:139	1:128	1:127	1:131	1:123

Ratio of Payroll Checks Issued Per Payroll FTE

<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
12,375:1	13,615:1	15,104:1	16,393:1	13,289:1	12,868:1

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.)



²⁴ 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.

²⁵ 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.

²⁶ 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.

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General Fund

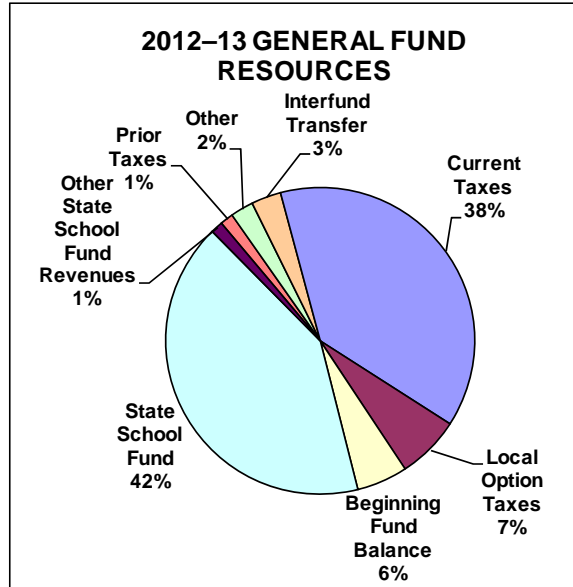
GENERAL FUND

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RESOURCES

Resources supporting District General Fund operations primarily reflect local and state revenues, with additional income from 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 - \$59.6 million

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 delays funding decreases by one year. This 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.

2012-13 Revenue Assumptions

The 2012-13 General Fund budget is based on the \$5.7 billion budget approved by the Governor and the state legislature for K-12 education in the 2011-13 biennium. Statewide funding available for 2012-13 is \$25 million lower than in the previous year, as a one-time allocation of School Year Subaccount funding was available in 2011-12 only.

The March state revenue forecast projected a slight decrease in state general fund revenues. This is not expected to result in further cuts to state school funding. However, it did eliminate the possibility of additional funding being provided to school districts in this biennium.

The \$5.7 billion budget for 2011-13 is 3.4% lower than the \$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 (ARRA) of 2009. It is an 8.7% decline from the \$6.245 billion the state provided for K-12 funding in 2007-09.

The District budget for 2012-13 General Fund revenue includes \$59.6 million from the state: \$58.7 million in formula revenue and a \$800,000 in High Cost Disability grant. Formula revenue assumes \$6,200 per ADMw, based on the April 2, 2012 State School Fund Grant estimate

GENERAL FUND — RESOURCES

posted by the Oregon Department of Education. Average district teacher experience is expected to be 0.46 years less than the state average teacher experience. Per pupil revenue is adjusted upward or downward based on the relationship of average district teacher experience to the state average.

Current Property Taxes - \$54.8 million

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; additionally, there are exceptions such as the value of new construction.

Tax revenues budgeted for 2012–13 assume an overall 2.5% increase in assessed property values and a tax collection rate of 94.75%. Property taxes are included in State School Fund formula revenue.

Prior Years' Property Taxes - \$2.0 million

Most taxes not collected in the year in which they were levied are collected in subsequent years. It is estimated that approximately 30% of the outstanding balance of uncollected taxes will be received during the 2012–13 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 SSF Revenues - \$1.8 million

With current and prior years' property taxes, the following revenues are defined as local revenues under the State School Fund formula:

- **Common School Fund - \$1.6 million**
Oregon holds income from lands granted by the federal government to the state 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 \$1.6 million are budgeted for 2012-13 based on state estimates.

- **County School Fund - \$200,000**
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 \$200,000 from the County School Fund in 2012-13.

- **Federal Forest Fees**
Under the Secure Rural Schools and Community Self-Determination Act, the federal government made payments to counties financially affected 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, ending in 2011-12.

Legislation to extend these payments to counties is currently under consideration by the U.S. Legislature. Until a decision is made, federal forest revenues have been excluded from State School Fund and District revenue estimates for 2012-13. Should it be reinstated, revenues are expected to be funded at 95% of 2011-12 amounts, or about \$13.5 million statewide. This would represent approximately \$20 per student or \$390,000 to the district.

Local Option Tax Levy - \$9.5 million

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. Levies may be approved for up to five years for operations and ten years for capital.

GENERAL FUND — RESOURCES

Proceeds are excluded from the state funding formula.

District voters first approved a local option levy of \$1.50 per \$1,000 of assessed value in May 2000. In November 2004, district voters approved renewal of a five-year, local option tax of \$1.50 per \$1,000 of assessed value. In November 2008, district voters again approved renewal of the local option levy, which expired in June 2010. This levy became effective in the fall of 2010 and will expire in 2015.

Local option revenues have contributed an average of \$9.6 million per year over the past 11 years to maintain current school programs and staffing levels.

For 2012-13, \$9.5 million in current and prior year receipts is budgeted. This compares to a high of \$14.2 million in 2008-09 and a projected \$10.0 million in 2011-12.

District local option revenues represent the gap between Measure 5 and Measure 50 taxes and as affected by the volatility of the local real estate market. Declines reflect the effect on the “tax gap” of lower real market values and minor increases in assessed values. As property values for 2012-13 taxes were set in January 2012, a \$500,000 reduction in local option revenue is anticipated in 2012-13.

Other Sources of Revenue - \$3.5 million

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. Interest earnings are projected to remain low at \$250,000, compared to a high of almost \$1.2 million in 2008-09.

Interfund Transfers - \$4.5 million

The 2012–13 budget includes transfers from other funds:

- \$2,000,000 in proceeds from the sale of surplus properties held in the Capital Projects Fund, used on a one-time basis to reduce the projected operating deficit;
- \$1,257,000 from the Postemployment Benefits Fund, representing the final balance of PERS savings retained in prior years to offset higher costs resulting from an increase in PERS rates in the 2011-13 biennium;
- \$500,000 from the Licensed Insurance Reserve to fund a one-time payment for teachers placed on the longevity step of the licensed salary schedule;
- \$450,000 from the Capital Equipment Fund, also being used on a one-time basis to address the projected operating deficit;
- \$281,000 from the Classified Employees Reserve in the Insurance Reserve Fund to support compensation costs;

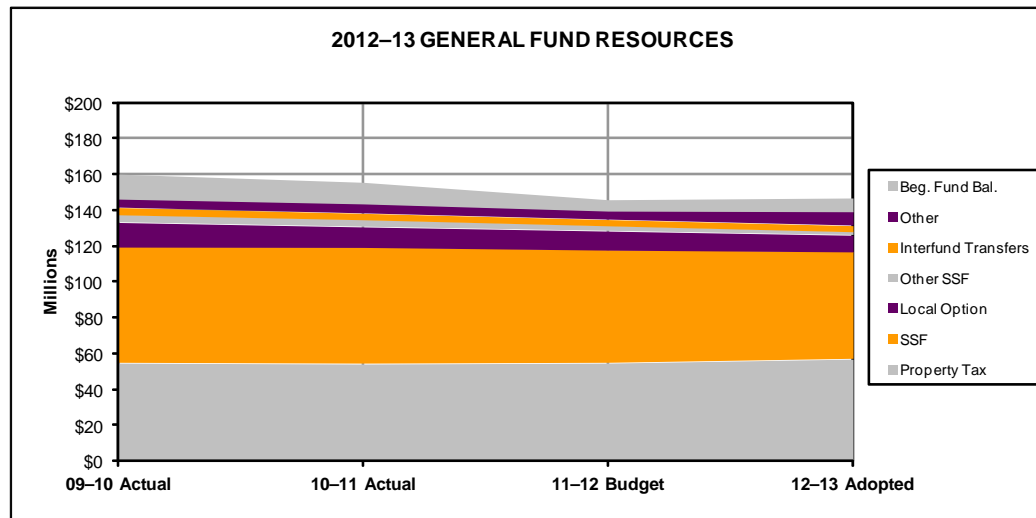
Beginning Fund Balance - \$7.7 million

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 2012-13 is budgeted at \$7.7 million. The budget assumes that \$2.4 million in general fund reserves will be used to support district operations during this fiscal year.

2012-13 GENERAL FUND BUDGET

	Resources			
	09-10 Actual	10-11 Actual	11-12 Budget	12-13 Adopted
STATE SCHOOL FUNDING				
Current Property Tax	53,034,169	52,255,919	52,570,000	54,783,000
Prior Taxes	1,507,813	1,790,774	1,909,000	1,982,500
State School Fund (SSF)	64,505,062	64,834,665	62,857,000 ¹	59,552,000 ²
Other SSF Revenues	4,095,689	3,876,578	2,825,000	1,822,000
LOCAL OPTION PROPERTY TAX	14,078,250	11,675,104	10,839,000	9,499,000
INTERFUND TRANSFERS	968,000	1,874,060	1,376,000	4,488,000 ³
OTHER	<u>3,977,305</u>	<u>3,580,921</u>	<u>3,504,000</u>	<u>3,473,600</u>
TOTAL REVENUES	142,166,288	139,888,021	135,880,000	135,600,100
BEGINNING FUND BALANCE	<u>13,990,673</u>	<u>12,125,084</u>	<u>6,382,000</u>	<u>7,670,000</u>
TOTAL BUDGET RESOURCES	156,156,961	152,013,105	142,262,000	143,270,100



¹ 2011-12 SSF revenue assumed \$5.7 million in state funding in the 2009-11 biennium, down from \$5.74 billion in 2007-09.

² 2012-13 SSF revenue reflects the loss of over 300 students; state per pupil funding is essentially the same as in 2011-12.

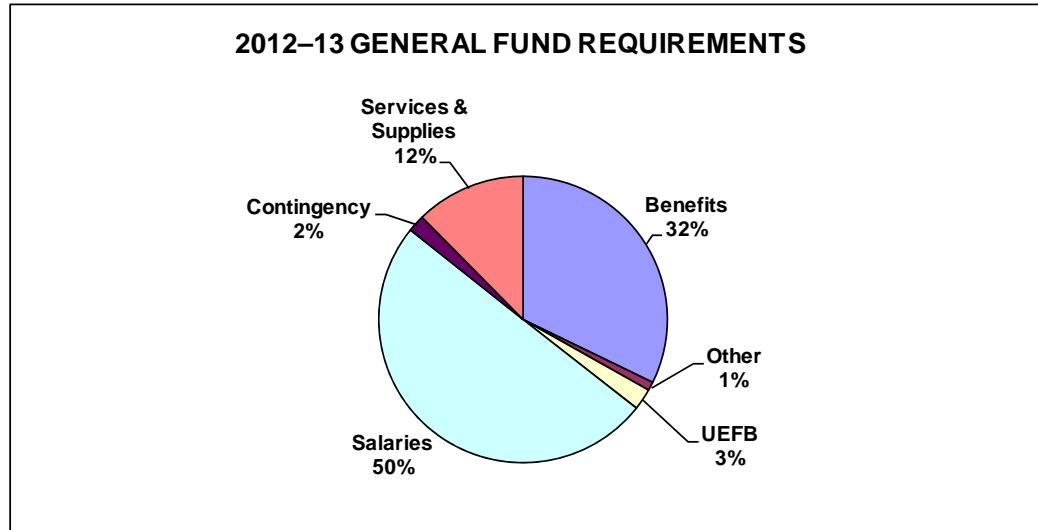
³ Transfers include \$2.45 million from capital reserves, \$1.26 million from PERS reserves and \$780,000 from insurance reserves.

GENERAL FUND

REQUIREMENTS

2012-13 GENERAL FUND BUDGET

	09-10 Actual	10-11 Actual	11-12 Budget	12-13 Adopted
Salaries	80,700,657	77,920,032	69,690,539 ¹	71,798,535
Benefits	43,186,112	45,558,539	46,520,968 ²	46,110,472 ²
Services	13,424,440	12,876,052	13,248,831	14,291,729
Supplies	4,237,228	4,043,104	3,321,587	3,453,536
Equipment	53,227	34,698	55,142	52,677
Other	2,430,213	3,593,450	1,717,822	1,388,798
Contingency	0	0	4,389,000 ³	2,730,000 ³
Expenditures	144,031,876	144,025,875	138,943,889	139,825,747
UEFB	12,125,084	7,987,230	3,318,111 ⁴	3,444,353 ⁴
Total Gen Fund	156,156,961	152,013,105	142,262,000	143,270,100



¹ The 2011-12 adopted budget assumed \$4.5 million in compensation or staff reductions resulting from employee group negotiations; \$3.2 million in concessions were achieved.

² Reflects higher PERS rate in 2011-12.

³ Represents 2% of operating expenditures, excluding transfers.

⁴ Board policy targets total reserves, including Unappropriated Ending Fund Balance (UEFB) and projected underspending of budgeted amounts, at 5% of operating revenues, excluding transfers. Budgeted 2012-13 reserves are drawn down to 4% as a budget reduction strategy; 2011-12 reserves were budgeted at 4.1%.

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

Principals' Offices

- 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
- 4111 Service Area Direction
- 4120 Site Acquisition and Development 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
- 2665 Site-based Technology 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

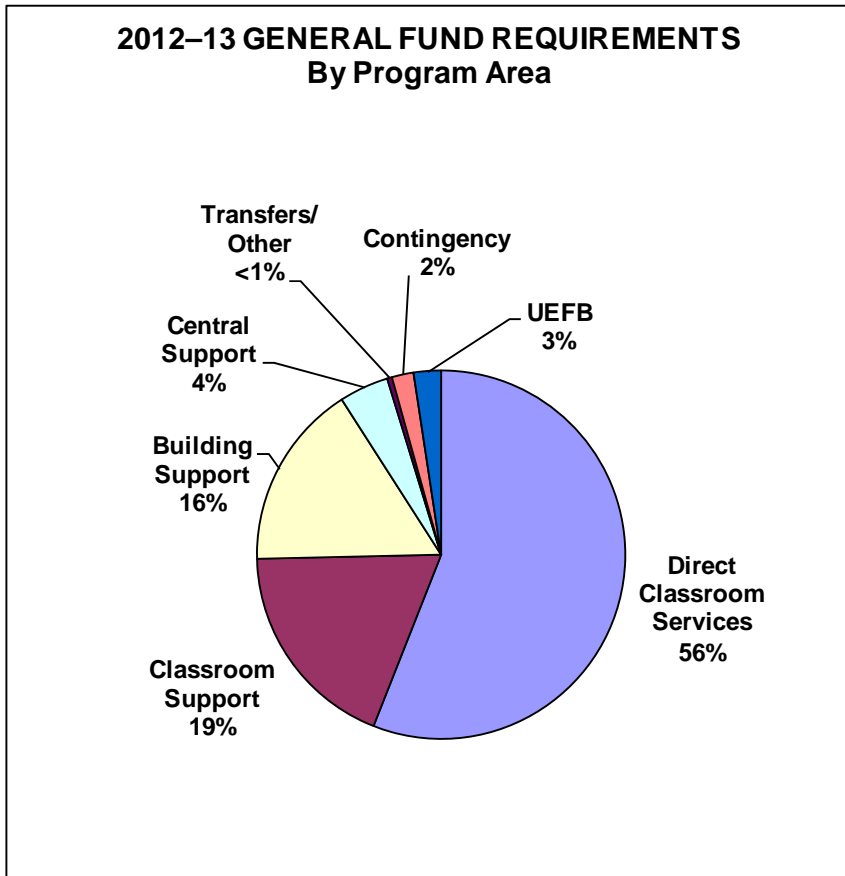
REQUIREMENTS — MAJOR PROGRAM AREAS

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>2012-13 Budget</u>
DIRECT CLASSROOM SERVICES	\$80,207,329
CLASSROOM SUPPORT SERVICES	26,737,072
BUILDING SUPPORT SERVICES	23,333,090
CENTRAL SUPPORT SERVICES	6,209,256
TRANSFERS/OTHER	609,000
CONTINGENCY	2,730,000
UEFB	3,444,353
TOTAL	<u>\$143,270,100</u>



DIRECT CLASSROOM SERVICES

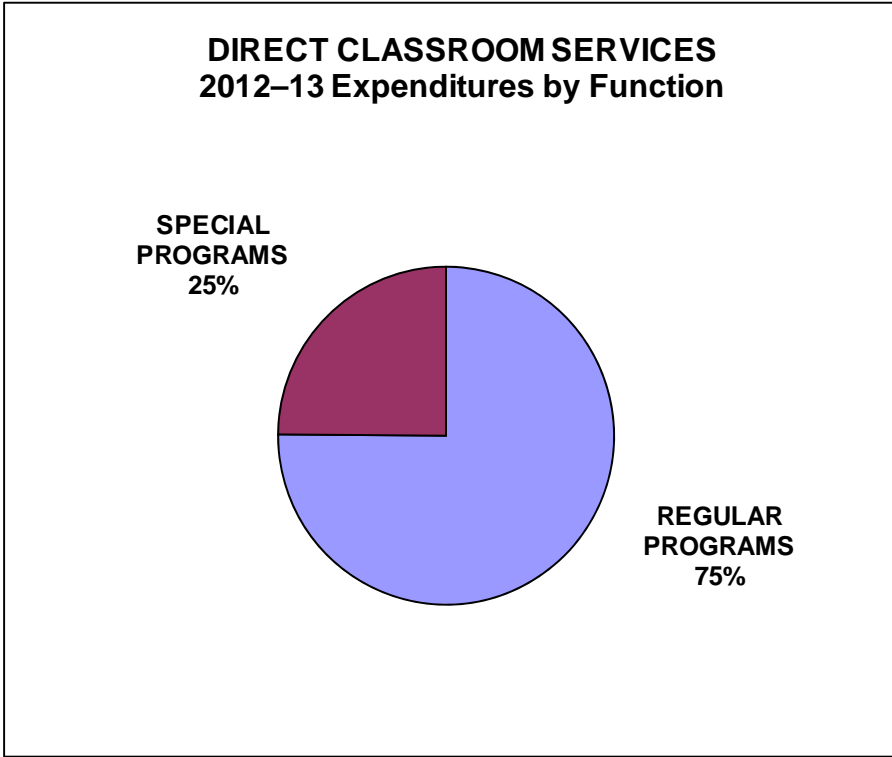
The direct classroom services portion of the budget is dedicated to school district activities that are involved in direct instructional services to students. Since the primary mission of the District is instruction, the goals for the direct classroom services budget are exactly the same as the instructional 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 and rigorous but compassionate, fosters independence and collaboration, and respectfully demands accountability as well as excellence from students and staff.

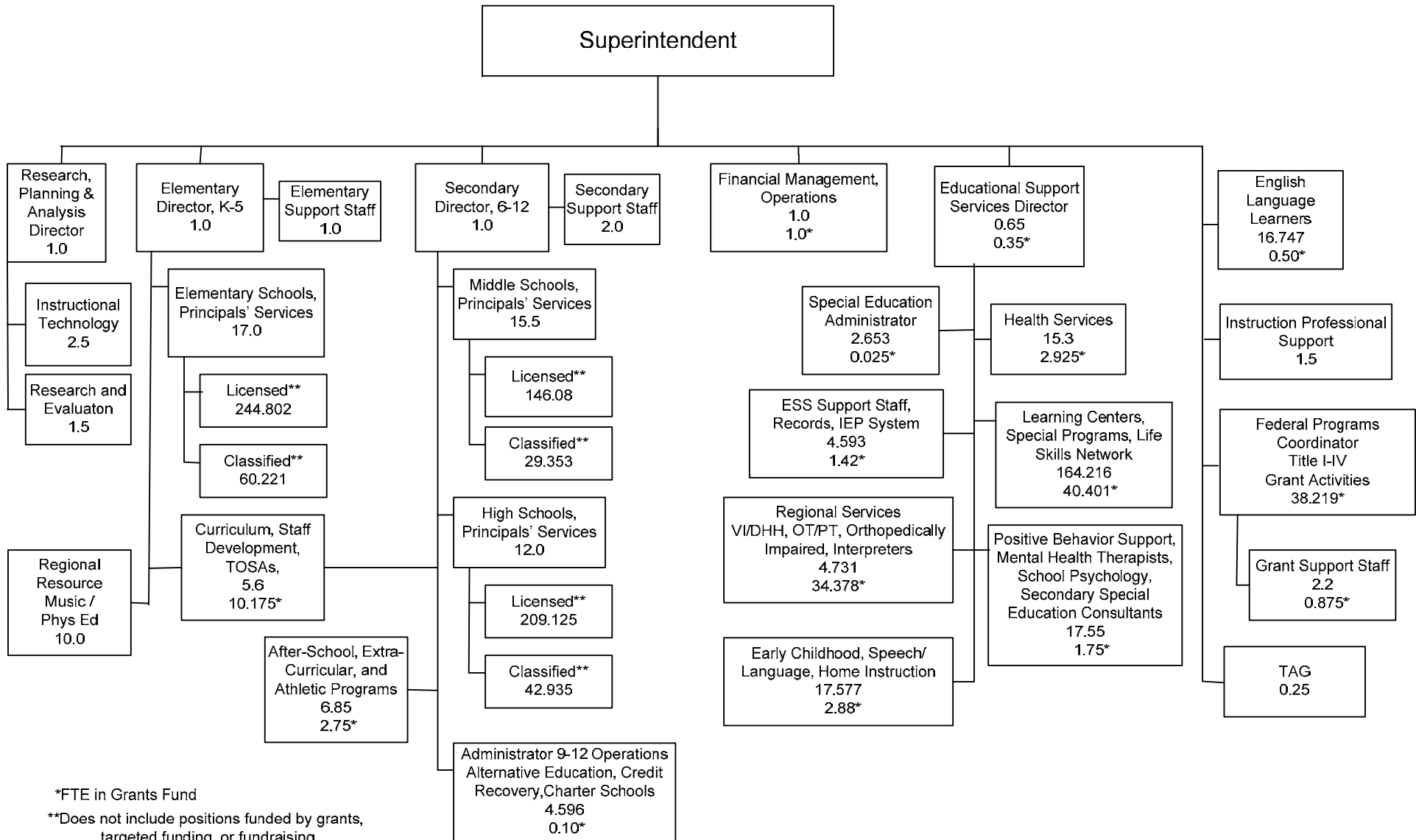
Each of the direct classroom services programs has established a program of work and a set of goals and objectives that it intends to accomplish during the 2012–13 school year. The documents that follow contain a brief description of each of these programs and their accompanying goals and objectives.

MAJOR FUNCTIONS

	<u>2012-13 Budget</u>
REGULAR PROGRAMS	\$60,249,961
SPECIAL PROGRAMS	19,957,368
TOTAL	<u>\$80,207,329</u>



**Instructional Services Organization Chart
2012–2013 – Lane County School District 4J - Eugene, Oregon**



*FTE in Grants Fund

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

REGULAR PROGRAMS

SERVICE DESCRIPTION

Kindergarten through grade twelve instruction programs are designed to prepare students to graduate from high school, prepared to be successful in college, careers, and as 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 Goals for this service:

- **Increase achievement for all students and close the achievement gap.**
- **Build our staff capacity to perform at a high level.**

BUDGET GOALS FOR 2012–13

Goal 1. Establish a career and college readiness climate in our middle and high schools.

- Continue supporting AVID at Arts & Technology Academy, Roosevelt, Spencer Butte, Churchill and South, and add an AVID site at Kennedy.
- Increase program staffing for counselors in kindergarten through 12th grade, including 1 FTE at each middle school (with .5 counselor at Spencer Butte).
- Follow up on the results of the High School Diagnostic administered in all high schools in the spring of 2012.
- Increase support for Advanced Placement and International Baccalaureate placements.
- Fully schedule 9th grade students.

Goal 2. Build a cohesive and comprehensive Education Options program with multiple pathways available to students so as to meet the board goal of 100% graduation by 2020-21.

- Strengthen the Lane Community College-Pathways program.
- Establish the Eugene Online Academy.
- Provide transportation to Ed. Options students, including pregnant and parenting teens to ensure they have access to school.
- Supplement Career Technical Education programs through partnerships with Lane Community College.

Goal 3. Provide additional support to students in need of assistance in order to meet benchmarks and demonstrate the acquisition of essential skills.

- Provide summer school for elementary and middle school students.
- Provide a summer credit recovery program for high school students.

- Provide a summer Essential Skill Academy for high school seniors who have not yet met the essential skills of reading and writing.
- Provide Summer Bridge for 8th grade students at risk of 9th grade failure.
- Provide after-school programs at designated elementary and middle schools.

Goal 4. Increase proficiency-based teaching and learning practices in schools.

- Identify middle and high school learning targets in math and language arts.
- Develop a district framework to guide departments and schools as they implement new proficiency-based practices.
- Create administrative rules and board policies that support proficiency-based teaching and learning practices.
- Explore using online learning as a means to allow students to demonstrate proficiency in designated content areas.

GENERAL FUND — DIRECT CLASSROOM SERVICES — REGULAR PROGRAMS

Goal 5. Align math and English Language Arts curricula to the Common Core State Standards.

- Establish district level coordination of math and literacy programs in schools K-12.
- Provide professional development to teachers and administrators during the summer and throughout the year.

Goal 6. Increase teacher collaboration practice in schools K-12.

- Transition all high schools to a common schedule that includes teacher collaboration time in the daily schedule, by the fall of 2013.
- Implement a new model of providing music and PE instruction to elementary schools, thereby providing collaborative time for teachers.
- Support collaborative practice lesson study pilots.
- Continue the Learning About Learning Networks.

Goal 7. Provide an instructional intervention plan at each school that is led by an effective data team and compliments the school improvement plan.

- Ensure that school-based essential skills coordinators work in tandem with building principals to ensure plans are both dynamic and flexible.
- Provide building-based professional development and targeted funding to assist schools with implementation.
- Provide ongoing professional development to address the needs of

students who may require additional support to meet standards.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Adjustments related to enrollment

- 17.0 licensed FTE decrease related to the projected decline in enrollment, comprising the following: 9 FTE elementary decrease (Function 1111), 1 FTE middle increase (Function 1121, and 9 FTE high decrease (Function 1131).

Reductions

- A net reduction of 0.23 licensed FTE and 0.48 classified FTE reflecting staffing supported by time limited resources in 2011-12 (Functions 1111, 1121, 1460, 2122 and 2210).
- \$39,000 for licensed extended contract costs in excess of contractual requirements (Function 1131).

Additions/Reallocations

- 2.6 licensed FTE reallocated from Elementary School Programs (Function 1111) to Middle School Programs (Function 1121) to begin allocating a greater proportion of per pupil resources from elementary to middle to high.
- 11.3 licensed FTE added to fully schedule 9th grade (Function 1131).
- \$392,000 added to support district instructional initiatives such as the development of effective administrator and teacher evaluation models (Functions 1131, 2115, 2240).
- \$1.2 million formerly budgeted as targeted funding is converted to 13.34 licensed

FTE to lower class size: 3.8 FTE elementary (Function 1111), 3.9 FTE middle (Function 1121) and 5.6 FTE high (Function 1131). This includes \$325,599 budgeted in Staff Development (Function 2240) and Principals' Services (Function 2411) in 2011-12. The net decrease in staffing is 9.6 FTE.

- \$40,000 reallocated from high school targeted leadership (Function 1131) to support secondary summer academies (Function 1460)

MAJOR FUNCTIONS

1111 Elementary School Programs

The elementary instructional program for children in grades kindergarten through five provides learning experiences focused on key essential skills, particularly those necessary to receive an Oregon high school diploma: read and comprehend a variety of texts; write clearly and accurately; apply mathematics in a variety of settings; listen actively and speak clearly and coherently; think critically and analytically; use technology to learn, live and work; demonstrate civic and community engagement; demonstrate global literacy; and demonstrate personal management and teamwork skills.

Instruction is delivered using strategies that encourage students to make connections across subject areas, think critically and apply their learning to experiences in their own lives.

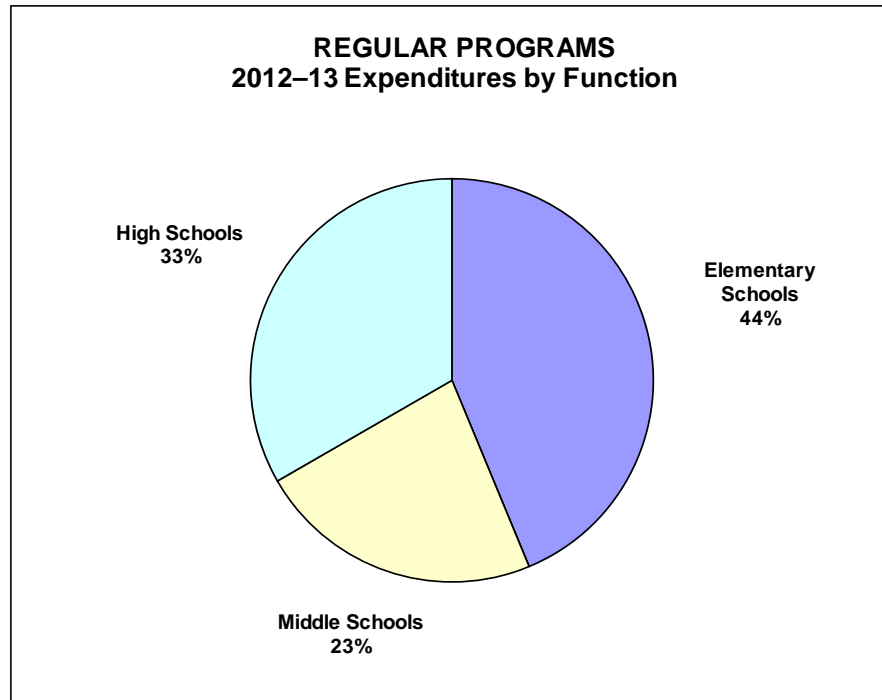
1121 Middle School Programs

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. The middle school course profile that identifies course work and career exploration activities to be completed during the middle and high school years. Students are encouraged to take increasing responsibility for their own behavior and learning. All students are expected to meet benchmarks including completing algebra by the 8th grade.

Increased graduation requirements and the need to prepare graduates for the 21st century have guided high schools to invest in the four dimensions of college readiness: key cognitive strategies; key content knowledge; academic behaviors; and contextual skills and awareness.

1131 High School Programs

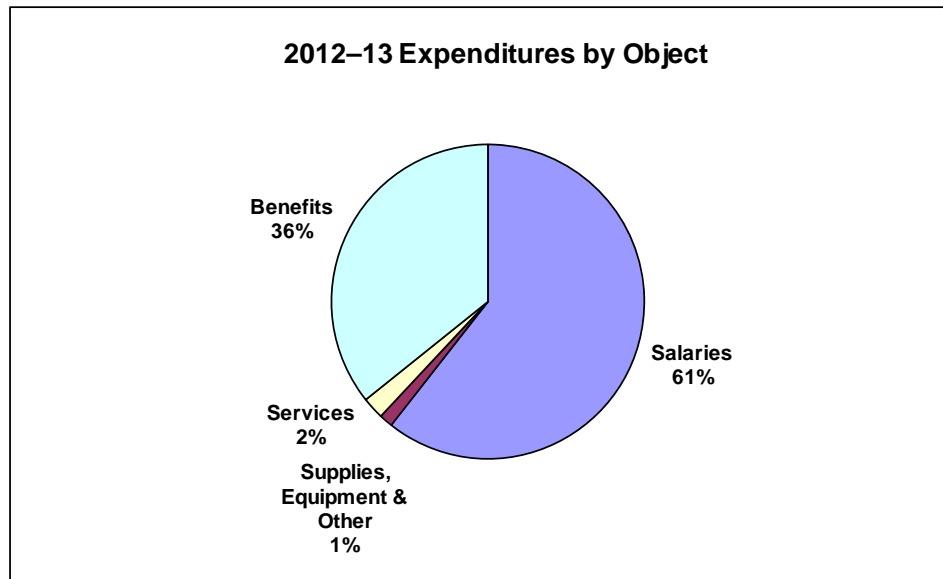
The high school instructional programs focus on learning experiences and activities which emphasize knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all students in order to graduate prepared to be successful in college and careers. Special efforts are made to help students understand themselves, their relationship with society, and the preparation necessary for their successful entry into the world of work and/or advanced academic and career training.



REGULAR PROGRAMS

Expenditures

	09–10 Actual	10–11 Actual	11–12 Budget	12–13 Adopted
Salaries	42,037,341	40,021,075	35,961,301	36,489,614 ¹
Benefits	20,264,772	21,022,658	21,712,400	21,549,495 ¹
Services	155,192	172,219	721,323	1,367,733 ²
Supplies	1,286,397	1,248,696	861,917	809,013
Equipment	0	0	972	0
Other	14,843	13,641	21,170	34,106
	<u>63,758,545</u>	<u>62,478,290</u>	<u>59,279,082</u>	<u>60,249,961</u>



¹ Reflects increases in licensed staff to fully staff 9th grade and from the conversion of targeted funding to FTE, net of decreases resulting from declining enrollment.

² Includes targeted funding to schools as well as funding for one-time initiatives to support the instructional program.

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 alternative education services offered to traditional and non-traditional school populations. Serving approximately 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 2012–13

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. 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's Performance Review and Improvement (SPR&I) process, review current data and develop measurable goals and outcomes for implementation of the District's Achievement compact.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- None

Additions/Reallocations

- \$70,000 for Talented and Gifted (TAG) professional development to comply with ODE program requirements (Function 1210).
- 0.5 FTE Talented and Gifted (TAG) coordinator (Function 1210) reduced as work is reallocated to other Instruction functions.

- 0.05 licensed FTE moved to Early Intervention (Function 1260) from the Office of the Superintendent (Function 2321) to more accurately reflect the nature of support provided by staff.
- \$400,000 reallocated to Special Programs (Function 1280) from the Special Education Contingency (Function 6111) to recognize higher ongoing operating costs.
- 0.75 licensed and 1.44 classified FTE added to provide special education services to district-sponsored charter schools (Function 1288).
- \$178,000 for summer academies (Function 1460): middle school Summer Academy and Algebra Institute (\$28,000) and high school Summer Essential Skills Academy (\$75,000) and Summer Online Academy (\$75,000), reallocated from other Instruction Department budgets (Functions 1131, 2139, 2210, 2211, and 2230).

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

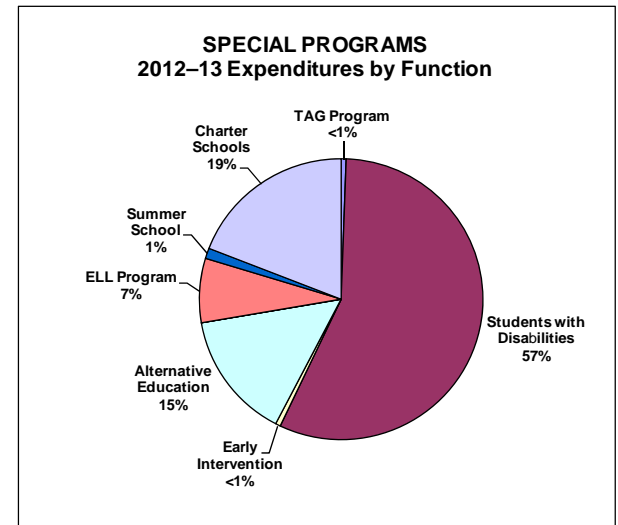
Instructional activities designed to improve English skills of students who do not speak English as their native language.

1294 Youth Corrections Education

Instructional programs delivered to youth in detention.

1460 Summer School

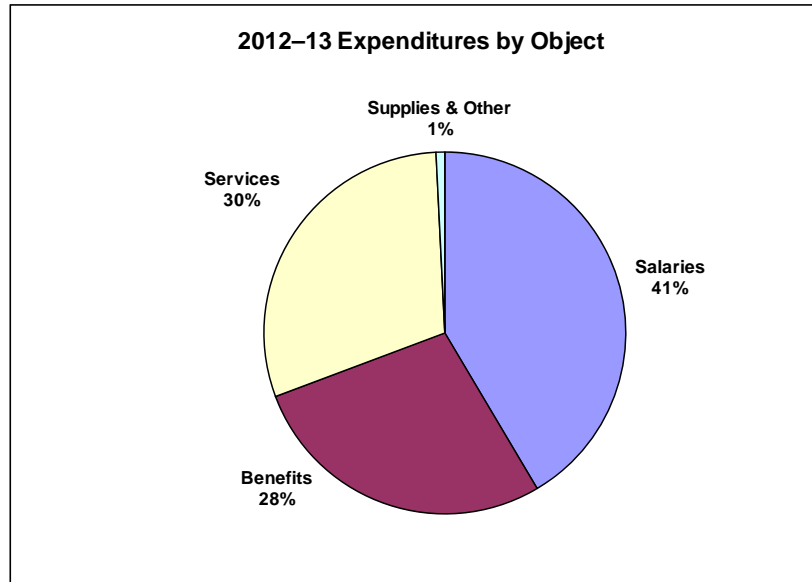
Instructional activities provided in accordance with summer school.



SPECIAL PROGRAMS

Expenditures

	09–10 Actual	10–11 Actual	11–12 Budget	12–13 Adopted
Salaries	9,473,993	9,264,244	7,926,968	8,277,678
Benefits	5,296,909	5,643,292	5,463,203	5,550,241
Services	6,140,641	6,058,651	5,199,691	5,972,359 ¹
Supplies	89,776	80,710	61,074	116,890
Equipment	0	0	0	0
Other	108,612	39,686	35,200	40,200
	21,109,930	21,086,583	18,686,136	19,957,368



¹ Includes \$400,000 previously budgeted in the Special Education Contingency to recognize higher ongoing operating costs in addition to funding for summer academies.

CLASSROOM SUPPORT SERVICES

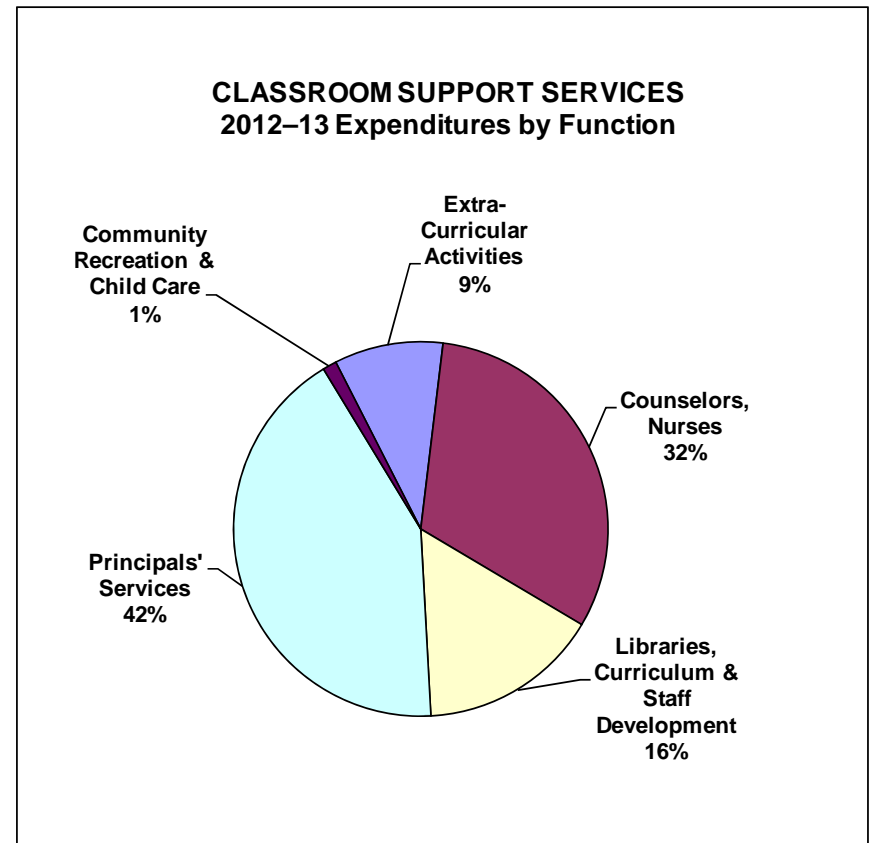
Classroom Support Services include direct services to the staff that provide student instruction; activities designed to support instruction by providing materials, services, and professional growth opportunities; extra-curricular activities for students; functions that directly support the non-instructional 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 2012–13 school year, which are associated with the seven core goals identified within the Direct Classroom Services (Regular Programs) section of the budget.

MAJOR FUNCTIONS

2012–13 Budget

EXTRA-CURRICULAR ACTIVITIES	\$2,515,911
COUNSELORS, NURSES AND STUDENT SUPPORT	8,455,321
LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT	4,171,807
PRINCIPALS' SERVICES	11,272,858
COMMUNITY RECREATION SERVICES AND CHILD CARE	321,175
TOTAL	\$26,737,072



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 Goals for this service:

- **Increase achievement for all students and close the achievement gap.**
- **Build our staff capacity to perform at a high level.**

BUDGET GOAL FOR 2012–13

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

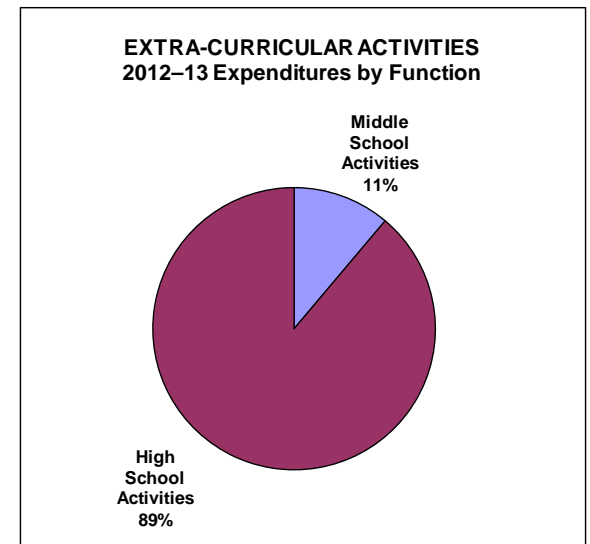
- None

Additions and Reallocations

- None

MAJOR FUNCTIONS

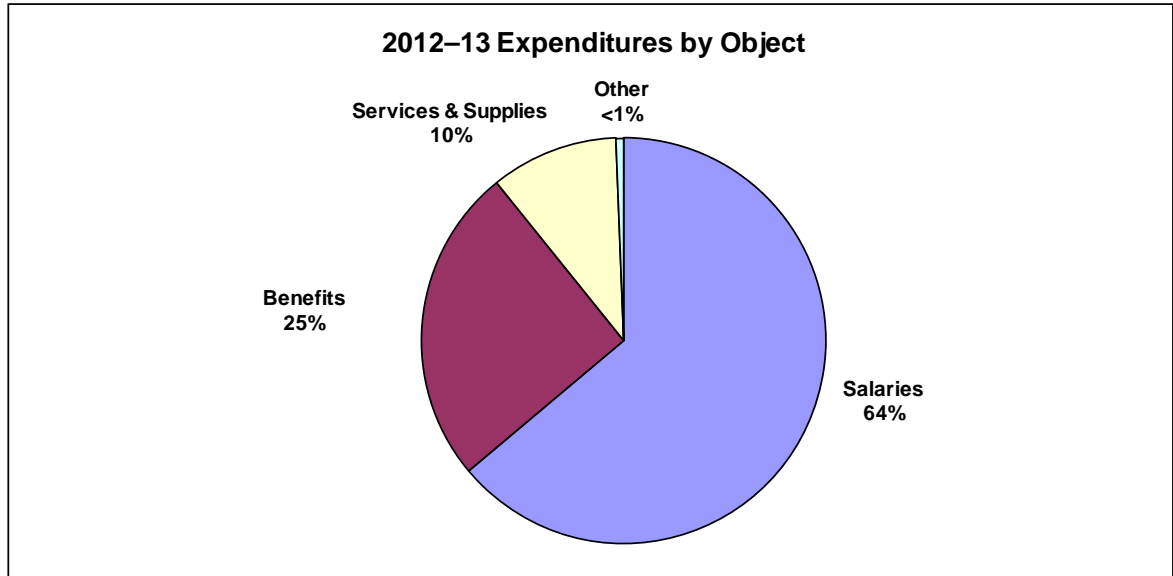
- 1113 Elementary Student Activities**
Expenditures for elementary school extra-curricular activities.
- 1122 Middle School Student Activities**
Expenditures for middle school extra-curricular activities.
- 1132 High School Student Activities**
This portion of the budget includes expenditures for student activities and athletics. These co-curricular programs supplement the basic instructional offerings by providing additional interests and experiences for student learning to take place.



EXTRA-CURRICULAR ACTIVITIES

Expenditures

	09–10 Actual	10–11 Actual	11–12 Budget	12–13 Adopted
Salaries	1,748,594	1,682,860	1,463,706	1,606,690 ¹
Benefits	438,401	462,214	589,389	638,078 ¹
Services	178,551	200,449	166,882	174,270
Supplies	94,897	78,521	80,001	81,418
Equipment	0	0	0	0
Other	11,649	8,297	44,690	15,455
	<u>2,472,092</u>	<u>2,432,340</u>	<u>2,344,668</u>	<u>2,515,911</u>



¹ Increases represent corrections to budgets for licensed extra duty assignments for athletics.

COUNSELORS, NURSES AND STUDENT SUPPORT

SERVICE DESCRIPTION

These activities are 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.**
- **Build our staff capacity to perform at a high level.**

Instructional Goals for this service: *(Please reference Instructional Goals detailed under Regular Programs.)*

1. Establish a career and college readiness climate in our middle and high schools.
3. Provide additional support to students in need of assistance in order to meet benchmarks and demonstrate acquisition of essential skills.
5. Align math and English Language Arts curricula to the Common Core State Standards.
7. Provide an instructional intervention plan at each school that is led by an effective data team and compliments the school improvement plan.

BUDGET GOALS FOR 2012–13

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

- None

Additions and Reallocations

- \$30,000 reallocated from Other Health Services (Function 2139) to support summer academies (Function 1460).

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.

GENERAL FUND — CLASSROOM SUPPORT SERVICES

2152 *Speech and Language*

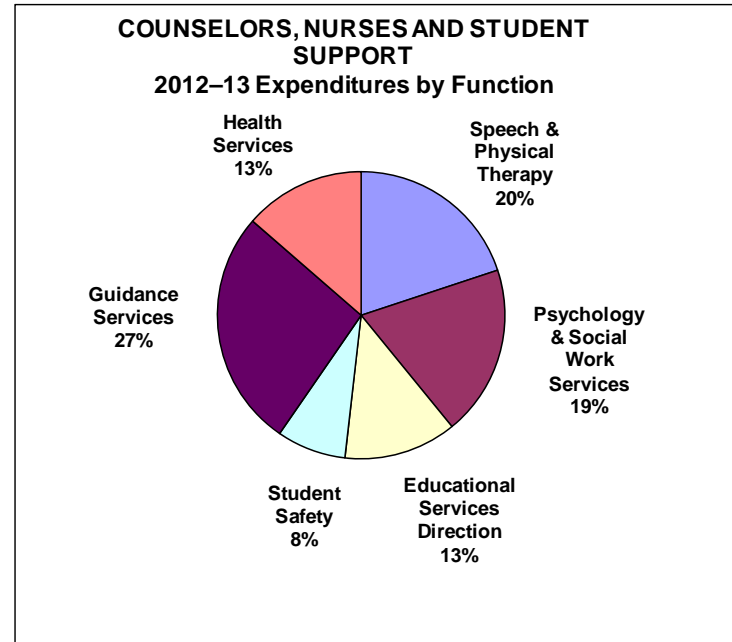
Speech/language services and support to students with disabilities

2169 *Miscellaneous Support of Educational Services*

Activities supporting district special educational programs

2190 *Service Direction, Student Support Services*

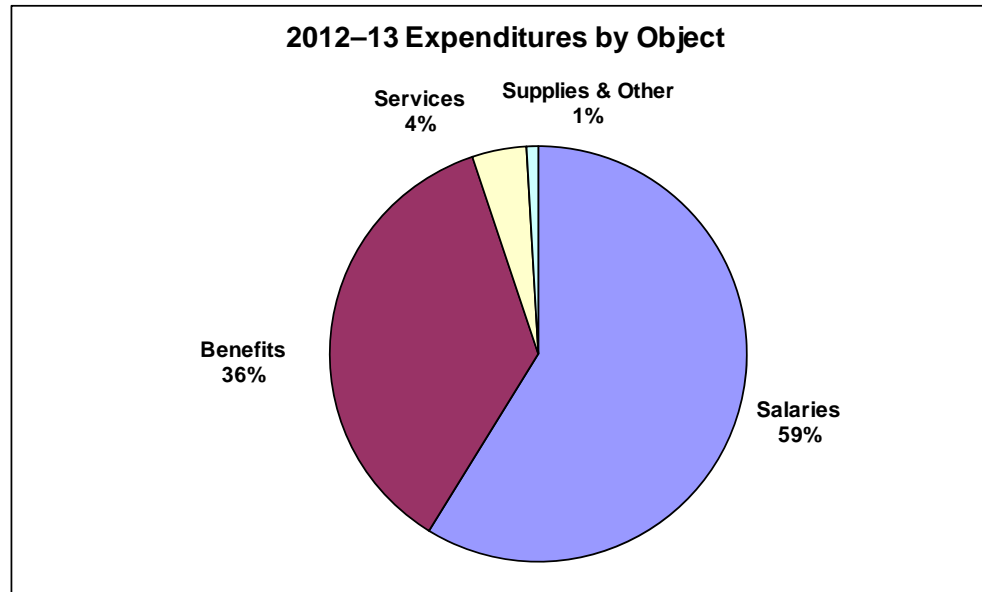
Activities associated with directing and managing student support services



COUNSELORS, NURSES AND STUDENT SUPPORT

Expenditures

	09-10 Actual	10-11 Actual	11-12 Budget	12-13 Adopted
Salaries	5,147,567	5,088,557	5,110,965	4,972,378
Benefits	2,512,948	2,704,770	3,205,498	3,048,098
Services	290,718	541,844	358,354	357,772
Supplies	64,988	60,600	64,561	76,323
Other	3,993	1,970	634	750
	<u>8,020,214</u>	<u>8,397,742</u>	<u>8,740,012</u>	<u>8,455,321</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.**
- **Build our staff capacity to perform at a high level.**
- **Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.**

Instructional Goals for this service: (Please reference Instructional Goals detailed under Regular Programs.)

1. Establish a career and college readiness climate in our middle and high schools.
2. Build a cohesive and comprehensive Education Options program with multiple pathways available to students so as to meet the board goal of 100% graduation by 2020-21.
3. Provide additional support to students in need of assistance in order to meet benchmarks and demonstrate acquisition of essential skills.
4. Increase proficiency based teaching and learning practices in schools.
6. Align math and English Language Arts curricula to the Common Core State Standards.
7. Increase teacher collaborative practice in schools K-12.
8. Provide an instructional intervention plan at each school that is led by an effective data team and compliments the school improvement plan.

BUDGET GOALS FOR 2012–13

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

Priority Projects

To increase the capacity of instructional staff by encouraging collaborative practice as a vehicle for instructional improvement. A priority for 2012-13 is to implement the Common Core State Standards and become familiar with and use as appropriate the Smart Balance Assessments.

Literacy:

- a. Align curriculum to new Common Core State Standards in English Language Arts.
- b. Continue implementation of Instructional Intervention Progress Monitoring (IIPM).
- c. Provide collaborative practice opportunities for teachers.
 - School-based Teaching and Learning Facilitators (Elementary), Staff Development Specialists (Middle) and Student Achievement Specialists (high)

are all referred to as Essential Skills Coordinators in 2012-13.

- Essential Skills Coordinators in collaboration with elementary principals and Instruction Department Elementary Staff Development Specialists (SDSs) will continue to refine school data teams and data team processes. Essential Skills Coordinators will meet biweekly with Elementary SDSs for data analysis, professional development and guidance in the intervention program and

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

monitoring of students needing support to meet benchmarks.

- Middle: Middle schools are completing their third year of the intervention model, led by middle school Essential Skills Coordinators. 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 an Essential Skills Coordinator who leads data team meetings at their respective schools, identifies interventions, and assists teachers with assessing and monitoring the progress of individual students. Additionally, the eight Essential Skills Coordinators meet weekly with a district coordinator who provides direction and professional development.
- High: High schools have a model similar to middle schools, with an Essential Skills Coordinator 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 Essential Skills Coordinators will meet weekly with a district coordinator who will assist them in refining and implementing this model.

- d. Develop a K-12 articulated writing plan aligned to Common Core State Standards.

Math:

- a. Continue to refine and improve District 4J math assessments.
- b. Continue to implement and support the District's K-8 math adoption.

- c. Support high schools as they explore an inquiry-based math program.
- d. Continue to implement K-12 Math Task Force recommendations for best practices and programs to improve student achievement in math.
- e. Provide collaborative practice opportunities for teachers.

Integration of special education and regular education:

- a. Improve effectiveness of data teams through training on interventions and best practices.
- b. Include teams of principals, special education teachers, and general education teachers in all staff development on best practices, requirements and assessment.
- c. Serve students identified on the autism spectrum more effectively through training and program development.
- d. Continue to train staff on progress monitoring, interventions, and access to the general education curriculum.
- e. Provide opportunities for special education teachers to receive training on core curriculum during the textbook adoption process and other general education training opportunities.

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.
- c. Create a plan to expand access to robust data and analysis that informs instruction, personalizes learning, and better supports district planning and leadership decision making.
- d. Train building administrators and teachers in effective strategies for differentiation of instruction.

Assessments:

- 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. Provide support and clarification of Oregon Department of Education assessment rules and processes for building administrators and teachers.
- d. Support teachers in integrating formative assessments into their instructional model.
- e. Develop and integrate performance assessments (work samples) for reading and math grades 3-12.
- f. Prepare students and teachers for changes with upcoming SMARTER balanced assessments.

English Language Learner (ELL) Students:

- a. Provide training on best ELL instructional practices for building administrators and teachers.

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

- b. Provide coaching for teachers using sheltered English strategies.
- c. Provide training on how to integrate and incorporate ELD instruction strategies into general education.
- d. Enhance the language development program at the elementary level.
- e. Change Buena Vista Spanish Immersion School to a Spanish dual immersion program, including offering priority to native Spanish speakers.

Structures for student achievement coordination:

- a. Provide guidance and training to building administrators and teachers on integrating general and special education and on improving student achievement.
- b. Support Essential Skills Coordinators in leading school based data teams and coordinating instructional interventions.
- c. Focus on improving achievement for all students and eliminating the achievement gap.
- d. Provide curriculum expertise and leadership for district-based staff development specialists and building based essential skills coordinators.

Cultural Competence:

- a. Provide site-specific cultural competence training to building administrators and teachers.
- b. Train building administrators and staff on engaging families from diverse backgrounds in the school. Training will include how to develop effective outreach and incorporate strategies that transform the school culture to represent all families.

- c. Incorporate concepts of cultural competence and community engagement into Continuous School Improvement Plans.
- d. Implement school-wide plans for addressing harassment and bullying.

School culture support:

- a. Refine and expand Positive Behavior Intervention Support (PBIS) in schools.
- b. Implement student surveys in middle and high schools on bullying and harassment to obtain valid student-level data on school climate.
- c. Pilot the Caring School Community climate survey in elementary schools.
- d. Maintain, utilize and share data on student attitudes, suspension/expulsion, and bullying/harassment to improve school culture and climate.

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 and other assessment data 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. Specifically, highlight and encourage instruction that emphasizes student voice and perspective such as *Courageous Conversations*.
- Engage students in relevant learning experiences and district-level conversations that incorporate student voice and perspective.

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

- Enhance the educational experience by encouraging and including volunteers and by developing school partnerships.
- Recruit business and community for engagement with schools through analogous interests and themes.
- Develop career pathway opportunities for students and promote school-to-work activities.
- Strengthen partnerships with Lane Community College to increase opportunities for students to access Advanced Career Technical Education.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- \$11,000 for licensed extended contract costs in excess of contractual requirements (Function 2240).

Additions and Reallocations

- 0.5 Equity Teacher on Special Assignment moved (TOSA) from Direction of Instruction Services (Function 2211) to the Office of the Superintendent (Function 2321).
- 0.45 administrative FTE and 0.35 classified FTE (Function 2211) shifted from grant funding, with 0.75 licensed FTE Essential Skills Coordinators (Function 2212) moved to grant funding based on the nature of services provided and \$62,500 converted from department fund. Additional reallocations of staff result in a net increase of 0.4 FTE.
- 0.49 licensed FTE converted to 0.49 administrative FTE for Instruction Technology Coordinator (Function 2211).
- \$325,599 in targeted funding from Instructional Staff Development (Function 2240) and Principals' Services (Function 2411) to licensed FTE in Regular Programs (1111, 1121, 1131).
- 0.5 FTE professional grant writer moved from Direction of Instruction Services (Function 2211) to Community and Intergovernmental Relations (Function 2630).
- \$41,500 from Improvement of Instruction Services (Function 2210) to support summer academies (Function 1460).

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 including 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

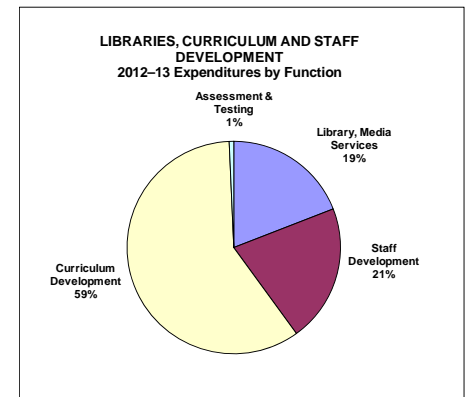
The Eugene 4J library/media program provides resources and instruction to help students find, use and apply information which enables them to function successfully in the school program, to enjoy reading and fulfill future learning needs. Automated media centers help students by providing opportunities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

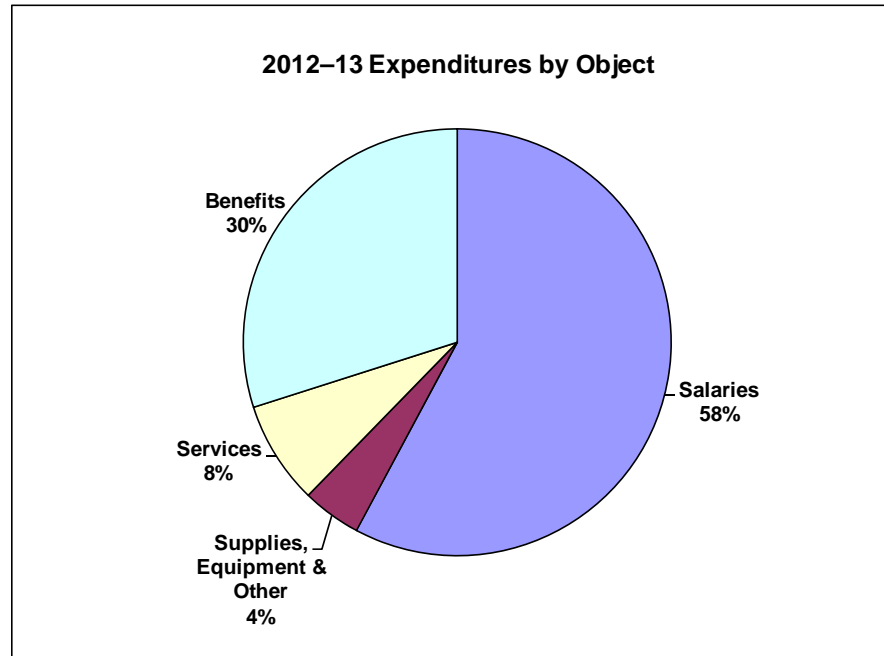
Activities specifically designed for instructional staff to assist them in preparing and using special/new curriculum materials, understanding and using best teaching practices, and any other activity designed to improve teacher performance.



LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT

Expenditures

	09–10 Actual	10–11 Actual	11–12 Budget	12–13 Adopted
Salaries	3,057,407	2,912,602	2,906,307	2,411,816
Benefits	1,536,735	1,487,812	1,681,493	1,248,582
Services	381,466	321,423	256,305	325,610
Supplies	295,504	219,253	179,178	185,800
Other	14,737	4,715	0	0
	<u>5,285,849</u>	<u>4,945,806</u>	<u>5,023,283</u>	<u>4,171,807</u>



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.**
- **Build our staff capacity to perform at a high level.**

Instructional Goals for this service: *(Please reference Instructional Goals detailed under Regular Programs.)*

1. Establish a career and college readiness climate in our middle and high schools.
2. Build a cohesive and comprehensive Education Options program with multiple pathways available to students so as to meet the board goal of 100% graduation by 2020-21.
3. Provide additional support to students in need of assistance in order to meet benchmarks and demonstrate acquisition of essential skills.
4. Increase proficiency based teaching and learning practices in schools.
5. Align math and English Language Arts curricula to the Common Core State Standards.
6. Increase teacher collaborative practice in schools K-12.
7. Provide an instructional intervention plan at each school that is led by an effective data team and compliments the school improvement plan.

BUDGET GOALS FOR 2012–13

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 preschool to elementary to middle school, from middle to high school and high school to post-secondary school or work.

Goal 3. Annually, 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.

Goal 7. Lead efforts to address professional development activities and collaborative practice among instructional staff.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- None

Additions and Reallocations

- 0.5 administrative FTE added to restore the Spencer Butte assistant principal position to full-time.

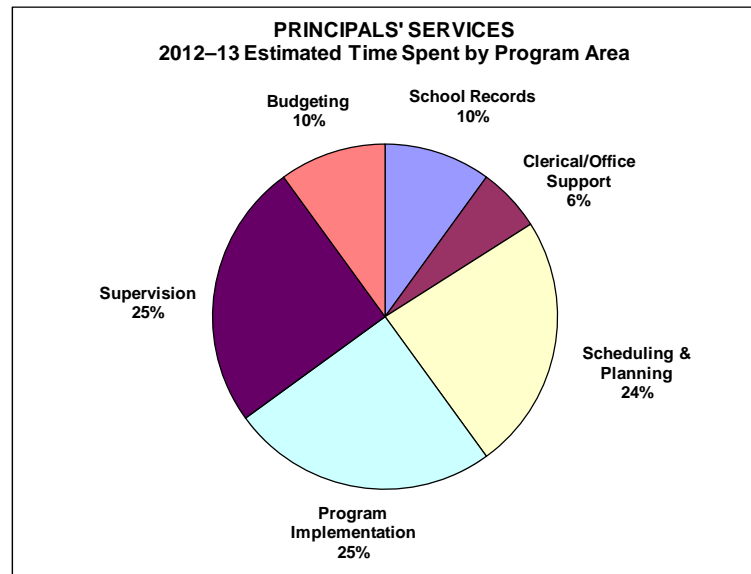
MAJOR FUNCTIONS

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 is included.

2490 Other Support Services—School Administration

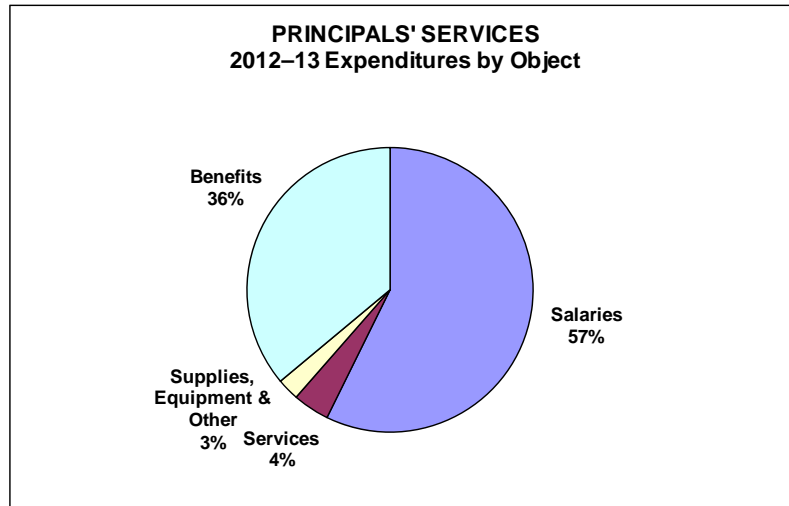
Other school administration services which cannot be recorded under the preceding function. Included here are extended contract costs for school administrators.



PRINCIPALS' SERVICES

Expenditures

	09-10 Actual	10-11 Actual	11-12 Budget	12-13 Adopted
Salaries	7,414,964	7,293,900	6,049,101 ¹	6,458,586 ¹
Benefits	3,754,566	3,894,419	3,900,606 ¹	4,064,240 ¹
Services	446,177	399,383	876,506	467,536
Supplies	283,337	208,762	233,375	282,246
Equipment	0	0	0	0
Other	6,802	14,161	100	250
	<u>11,905,846</u>	<u>11,810,626</u>	<u>11,059,689</u>	<u>11,272,858</u>



¹Collective bargaining with employee groups was not complete when the 2011-12 budget was adopted, and estimated reductions in compensation were made to balance the budget. Changes reflect budget adjustments in 2011-12 and their reversal in 2012-13.

COMMUNITY RECREATION SERVICES AND CHILD CARE

SERVICE DESCRIPTION

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

Key Board Goal 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 2012–13

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. Services formerly provided at the Opportunity Center, Churchill High School and North Eugene High School will be consolidated on the Eugene Education Options campus in 2012-13. 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

- None

Additions and Reallocations

- 2.63 classified FTE added to support the child care program at Eugene Education Options. Staffing allocated in previous years in Function 3510 was not appropriated in 2011-12.

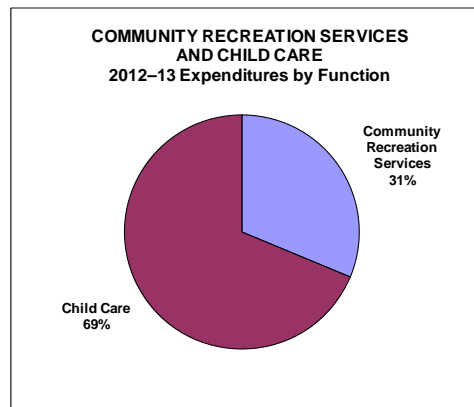
MAJOR FUNCTIONS

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

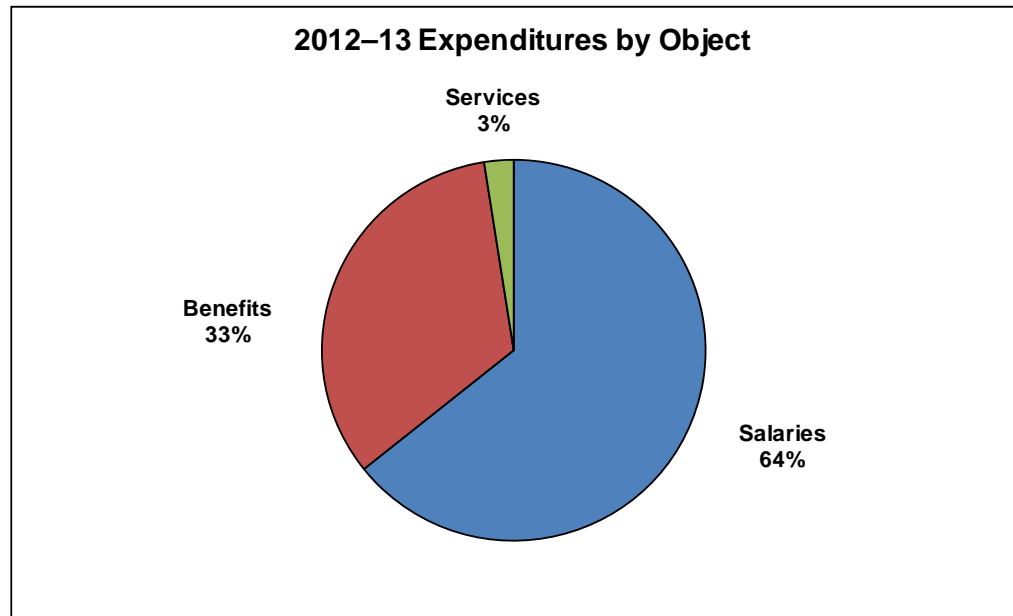
Activities concerned with the provision of programs for custodial child care, which are not a part of, or directly related to, the instructional program.



COMMUNITY RECREATION SERVICES AND CHILD CARE

Expenditures

	09-10 Actual	10-11 Actual	11-12 Budget	12-13 Adopted
Salaries	180,587	291,225	144,044	206,564 ¹
Benefits	96,883	168,867	48,070	106,611 ¹
Services	7,743	7,017	0	8,000
Supplies	0	0	0	0
Other	0	0	0	0
	<u>285,214</u>	<u>467,108</u>	<u>192,114</u>	<u>321,175</u>



¹ Includes 2.63 classified FTE to support the child care program at Eugene Education Options. Staff allocated in previous years was not appropriated in the 2011-12 budget.

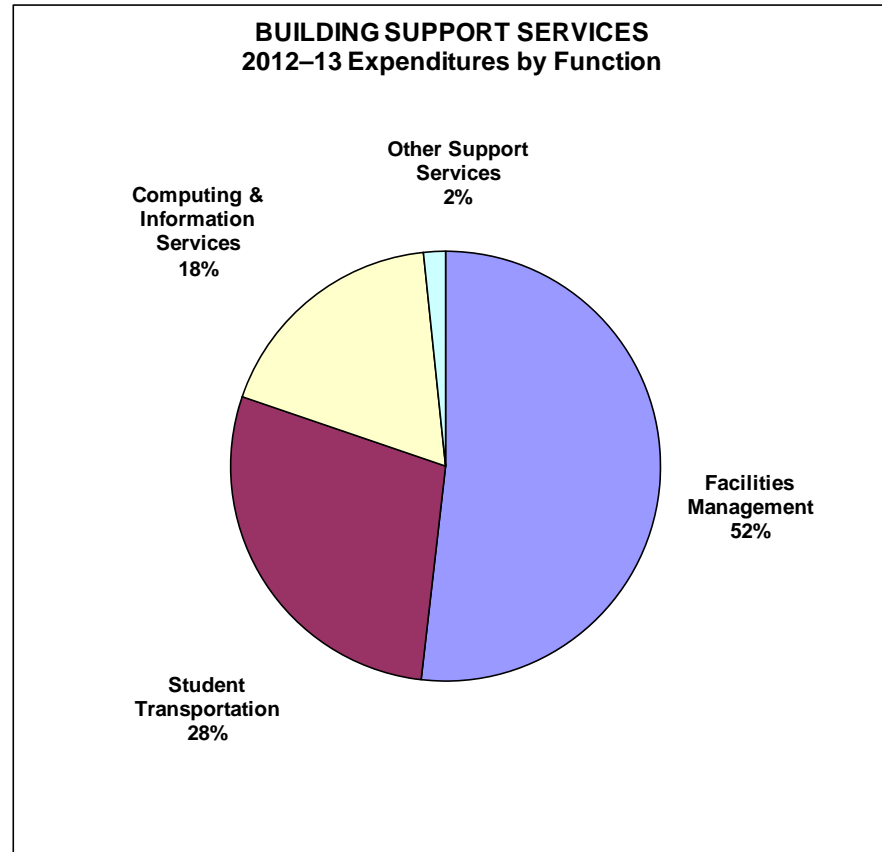
BUILDING SUPPORT SERVICES

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.

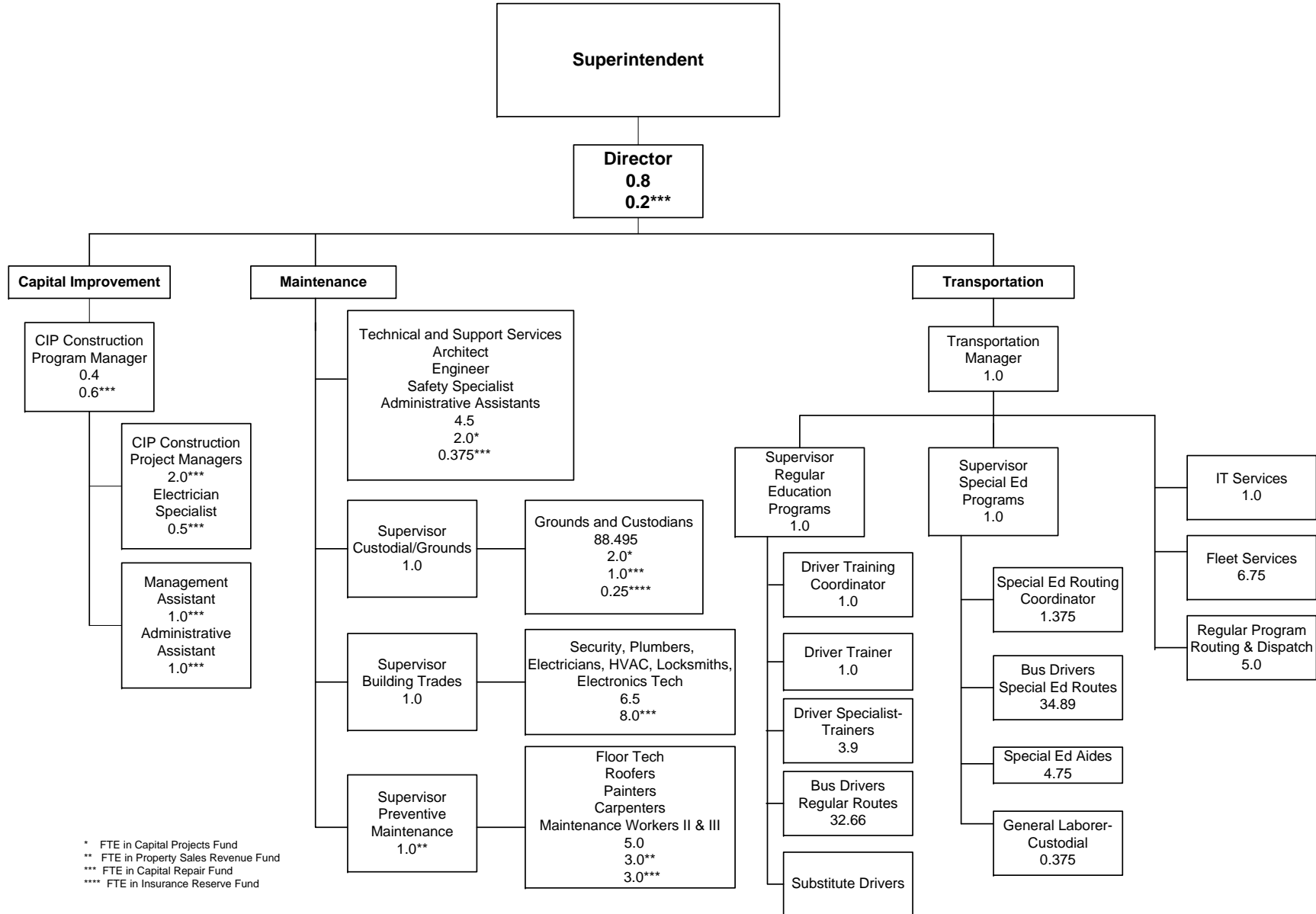
- Facilities and Transportation Services provide safe, reliable transportation for district students, and work to create and maintain safe, comfortable and attractive facilities to enhance the learning and working environment for district students and employees.
- Computing and Information Services manages 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>2012-13 Budget</u>
FACILITIES MANAGEMENT	\$12,090,254
STUDENT TRANSPORTATION	6,631,800
COMPUTING & INFORMATION SERVICES	4,226,238
OTHER SUPPORT SERVICES	384,799
TOTAL	\$23,333,090



Facilities and Transportation Services - Organization Chart
2012–2013 - 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 Goal for this service:

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

BUDGET GOALS FOR 2012-13

Goal 1. Support efforts to implement bond measure construction and repairs.

The \$70 million bond measure, approved by voters on May 17, 2011, furthers efforts begun in the Long-Range Facilities Plan adopted by the board in 2002. The bond provides funding for capital improvements to school facilities, certain general fund costs for building upgrades and repairs, upgrade of technology systems and a broad range of support for changes in delivery of instruction. The bond also shifts approximately \$1 million in general fund building repair costs to the capital projects fund. See Capital Improvement Program.

Goal 2. Assist the Superintendent and Board in finalizing and implementation of next phases of the District's Long Range Facilities Plan.

The results of the Facilities Assessment are to be presented to the Board in April 2012, and the consultant's recommendations for updating the District's Long Range Facilities Plan are to be presented to the Board in May 2012. Once the Board approves updates to the Long Range Plan, it is likely that general obligation bond funding for additional school replacements and

upgrades will be considered. Support will be provided to assist the Superintendent and Board in responding to public concerns and questions regarding the Long Range Facilities Plan and potential general obligation bond measures needed to support implementation of the Plan.

Goal 3. 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 eighth 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. 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. As a result of further maintenance staff reductions in 2010-2011 (4.0 FTE) and 2011-2012 (5.0 FTE), the preventive maintenance staff has been required to provided

support to the department's repair functions. It is estimated that actual preventive maintenance activities have been reduced by approximately fifty percent as a result of these maintenance staff reductions. See Capital Improvement Program for additional information.

Goal 4. Implement new facilities scheduling system.

Implementation of a new facilities scheduling system will enable more efficient on-line scheduling of district facilities; add consistency to scheduling processes and recordkeeping across the district; provide automated invoicing of rental charges; and provide up-to-date information to schools, users, and schedulers; thus reducing scheduling conflicts and providing consistent, thorough, and accurate communication across the system.

Goal 5. Complete the process of moving special needs routing away from the software currently used and into the Edulog school bus routing system.

Conversion of the routing system will allow integration between the routing system and GPS information and lead to more efficient routing for the special needs transportation system.

Goal 6. Add transportation services to provide regional transportation for Buena Vista and River Road/El Camino del Rio dual language (Spanish/English) immersion programs.

The additional service requires the addition of five bus routes. The GPS guided routing system will be utilized to achieve an optimal balance between the most cost efficient and convenient transportation service.

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. Savings from recent projects has allowed the District to absorb

\$200,000 in utility cost increases, driven primarily by rate increases, without increasing the corresponding budgets for 2012-3013. 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 wellbeing of building occupants.

- As a result of the \$70 million general obligation bond approved by voters in May 2011, \$1 million in annual appropriations for building improvements and repairs, including the value of 12 FTE classified staff and \$189,386 in materials costs, were shifted from the General Fund to the Capital Projects Fund. These costs will be paid from bond proceeds for five more years.

Transportation

Over the past year, 4J Transportation has deployed additional technologies to provide easier access to information for schools and parents, and to interface the routing software with windows-based and mapping products for ease of use. This minimizes staff time by providing wider information access to bus stops and schedules, enhancing reporting capabilities, increasing the ability to manage transportation of students in emergency situations, and increasing efficiency in managing routing changes. The addition of a programmer analyst position will accelerate the conversion of the special needs routing system to the same (Edulog) routing system used for the regular routes.

Reductions

- None

Additions and Reallocations

- 0.50 custodial FTE added to support the relocation/consolidation of the Eugene Educations Options at the Parker building (Function 2548).
- \$120,000 to pay for high school student bus passes for Lane Transit District bus transportation (Function 2559). (The net cost to the District is expected to be \$55,000 after receiving reimbursements from the state for qualifying transportation costs.)
- 1.0 FTE Pupil Transportation Analyst classified position created through the conversion of vacant 0.50 FTE service technician position and reduction of driver specialist position from 12 month to 10 month assignment and capturing the salary differential by replacing the Assistant Transportation Manager position with a supervisor (Function 2551).
- 1.5 FTE Bus Drivers and \$10,300 in supplies added for new bus routes required in response to the closure of four elementary schools in 2011-12. The net cost is expected to be \$25,500 after state reimbursement of qualifying costs. (Function 2552).
- \$59,000 added in response to higher fuel costs for pupil transportation and facilities vehicles (Functions 2554, 2559). The net cost is expected to be \$18,000, after state reimbursement of qualifying costs.
- \$40,000 to support student transportation for Eugene Education Options (Function 2555) from the reallocation of Instruction Department resources.

GENERAL FUND — BUILDING SUPPORT SERVICES

MAJOR FUNCTIONS

2541 Directing & Managing 4J Facilities

Activities to direct and manage 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

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

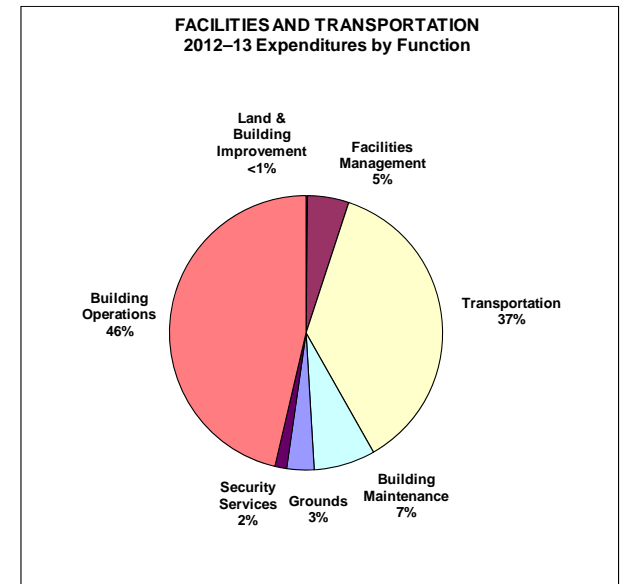
Activities concerned with maintaining pupil transportation vehicles in good operating condition.

2555 Student Transportation

Other than to and from school (District Expenses).

2556 Student Transportation

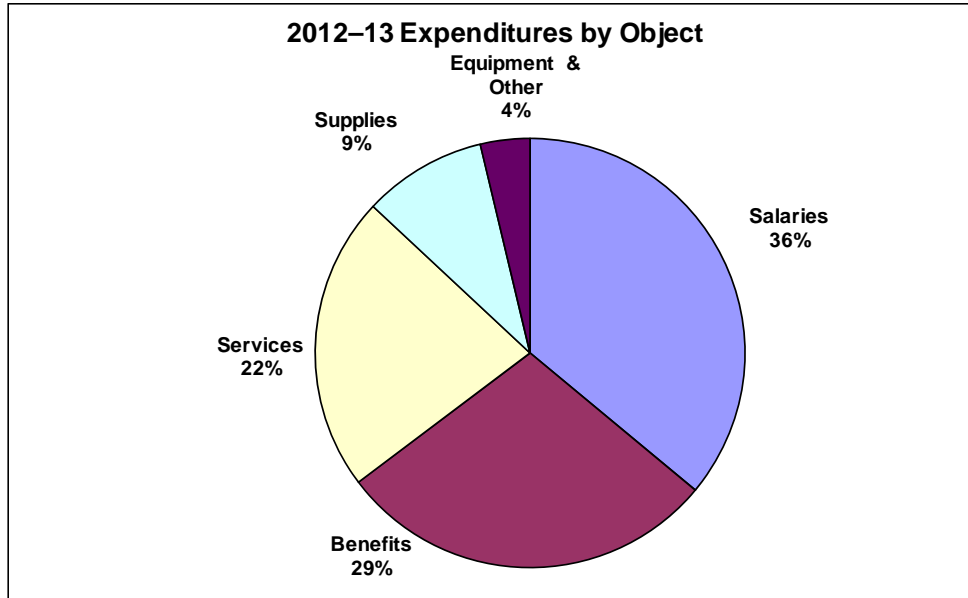
Other than to and from school (Refundable).



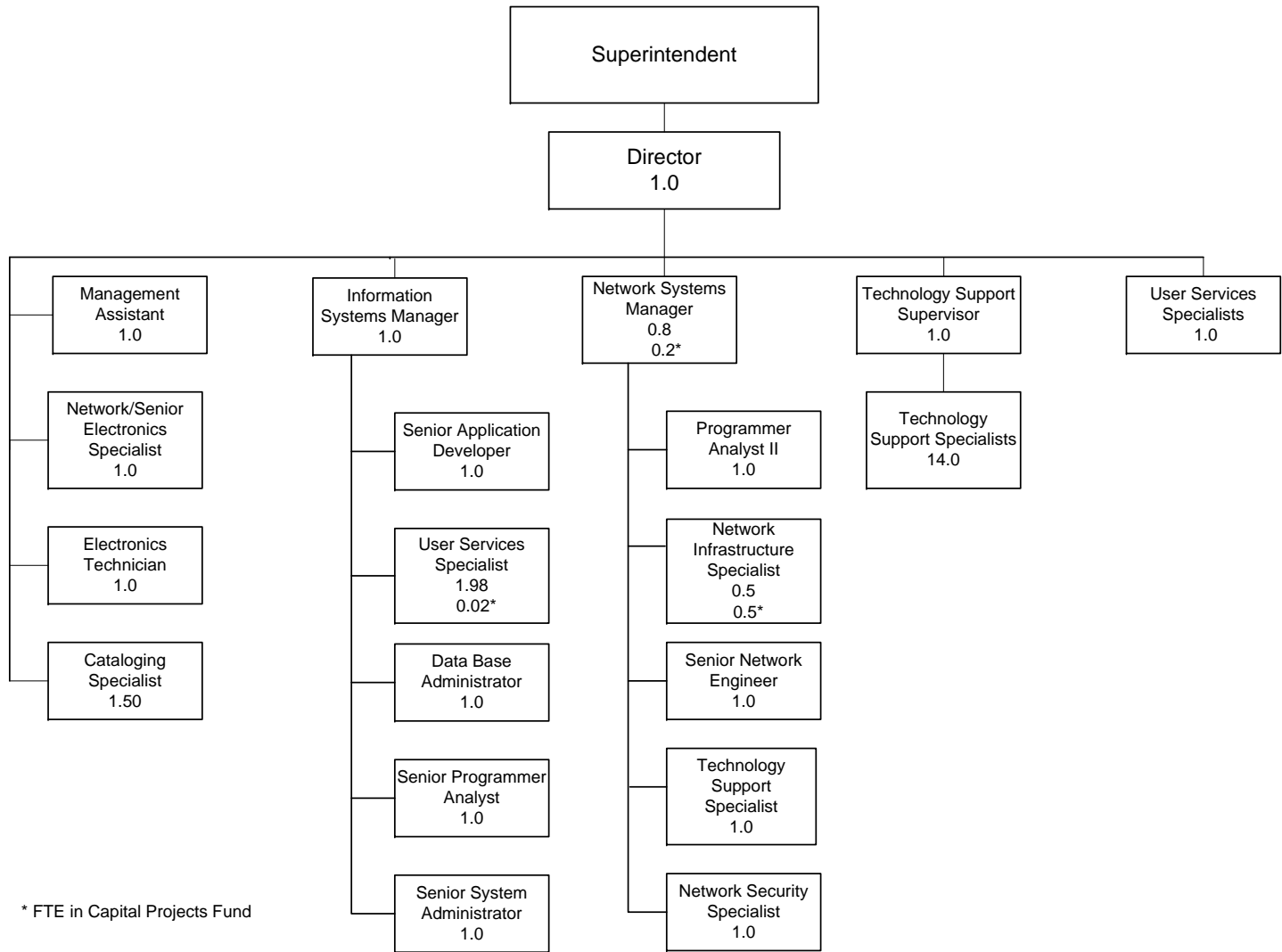
FACILITIES AND TRANSPORTATION

Expenditures

	09-10 Actual	10-11 Actual	11-12 Budget	12-13 Adopted
Salaries	7,754,658	7,566,711	6,399,645 ¹	6,746,284 ¹
Benefits	4,939,890	5,100,387	5,224,624 ¹	5,370,298 ¹
Services	3,984,765	3,442,264	3,984,364	4,164,716
Supplies	1,987,190	1,961,832	1,682,017 ¹	1,742,791 ¹
Equipment	33,064	27,740	54,170	52,677
Other	564,639	617,844	649,278	645,287
	<u>19,264,207</u>	<u>18,716,777</u>	<u>17,994,098</u>	<u>18,722,054</u>



Computing and Information Services Department –
 Organization Chart
 2012–2013 - Lane County School District 4J - Eugene, Oregon



¹ With voter approval of a \$70 million general obligation bond in May 2011, \$1 million budgeted in the General Fund for capital repairs was shifted to the Capital Projects Fund. This is expected to continue for the six year life of the capital improvement program.

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. (Business information systems are provided and managed by the Financial Services department.)

Key Board Goal for this service:

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

BUDGET GOALS FOR 2012-13

Goal 1. Support Information Systems.

Provide technology based information systems for district staff to enhance classroom instruction; facilitate communications; gather, manage and analyze district student and instructional 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 current student information system will only be supported until July 1, 2012. The District participated in a statewide effort during 2011-12 to identify a new student system and will use the 2012-13 school year to install and learn the new system, convert all existing data, modify internal procedures and train

staff in the use of the new system. The majority of funding for this effort comes from the May 2011 bond measure.

Goal 2. Support Networks.

Provide high capacity, highly reliable data networks and resources to district students and staff to improvement instruction and administrative functions. A high speed fiber network connects all but three district building sites to the Ed Center. Plans are in place to connect two more district sites to the fiber network using a combination of federal stimulus funds and bond funds.

The second major network effort during 2012-13 will be to install wireless networks throughout all district building sites.

Plans are being made to replace and upgrade network infrastructure equipment during the 2013-14 school year.

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) backup and recovery systems for 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 for the 2013-14 and 2014-15 school years to replace obsolete phone equipment throughout district sites.

Goal 5. Support School Library Needs.

Library Services provides support to school libraries for both printed materials and on-line resources. The major effort for libraries in 2012-13 is to maintain current library services.

Goal 6. Provide Enhanced School-level Technical and Desktop Support.

During the 2011-12 school year CIS assumed supervisory responsibility for the school-based Technology Support Specialists (TSS). This effort has resulted in a regional model of

GENERAL FUND — BUILDING SUPPORT SERVICES — COMPUTING AND INFORMATION SERVICES

school staff support by the TSS staff and an overall increased satisfaction level. A major effort during the 2012-13 school year will be the development by the TSS staff of a technology inventory system.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- None

Additions and Reallocations

- 0.5 professional FTE and 0.2 classified supervisor FTE were shifted to the Capital Projects Fund to perform project management for technology projects funded with general obligation bond proceeds. (Function 2660)
- 1.0 classified FTE reduced in previous years' budget cuts restored with the conversion of department discretionary funds. (Function 2660)
- \$28,000 added to cover on-going licensing and maintenance associated with expansion of the District's wireless computer network. (Function 2660)

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

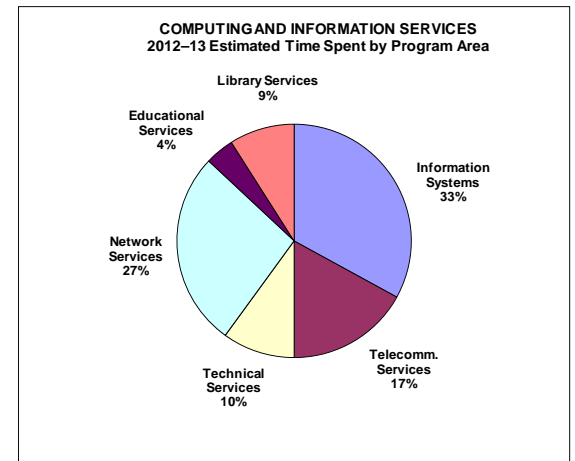
- Technical Repair / Support Services
 - Computers
 - Clocks, bells, intercoms
 - Desktop/laptop computers
 - iPod/iPads
 - Smartboards
 - Document camera

2665 Site-based Technology Services

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

2669 Other Data Processing Services

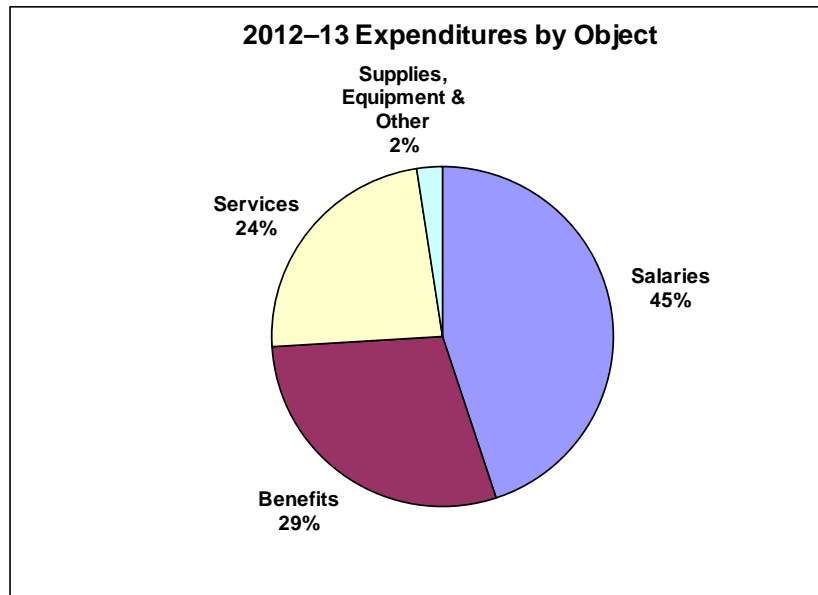
Miscellaneous technology services



COMPUTING AND INFORMATION SERVICES

Expenditures

	09–10 Actual	10–11 Actual	11–12 Budget	12–13 Adopted
Salaries	1,298,883	1,300,215	1,246,701	1,897,419 ²
Benefits	483,366	663,964	741,797	1,232,353 ²
Services ¹	1,245,828	1,126,282	1,201,718	993,365
Supplies ¹	82,295	114,477	108,200	102,500
Equipment	20,162	0	0	0
Other	520	540	800	600
	<u>3,131,052</u>	<u>3,205,478</u>	<u>3,299,216</u>	<u>4,226,238</u>



¹ Includes authority for revenue-backed consortium work.

² With voter approval of a \$70 million general obligation bond in May 2011, 0.7 FTE was shifted to the Capital Projects Fund to administer bond-funded technology projects.

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 2012–13

Goal 1. 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

- None

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

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

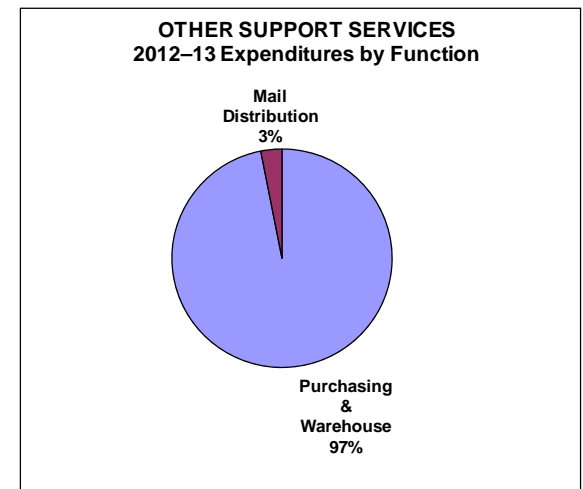
Excess Property

- 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

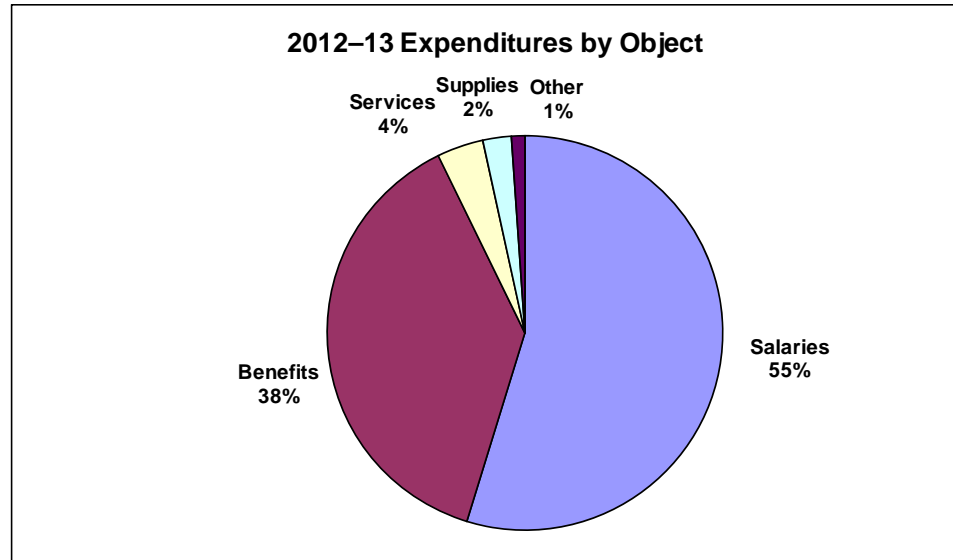
- U.S. Mail
- Special Mail Service—UPS, Airborne, Express Mail



OTHER SUPPORT SERVICES

Expenditures

	09–10 Actual	10–11 Actual	11–12 Budget	12–13 Adopted
Salaries	250,977	214,737	217,850	210,654
Benefits	145,146	131,486	147,688	146,366
Services	24,357	28,722	25,650	14,617
Supplies	8,073	11,277	9,052	8,962
Other	4,776	4,710	4,200	4,200
	<u>433,329</u>	<u>390,933</u>	<u>404,440</u>	<u>384,799</u>



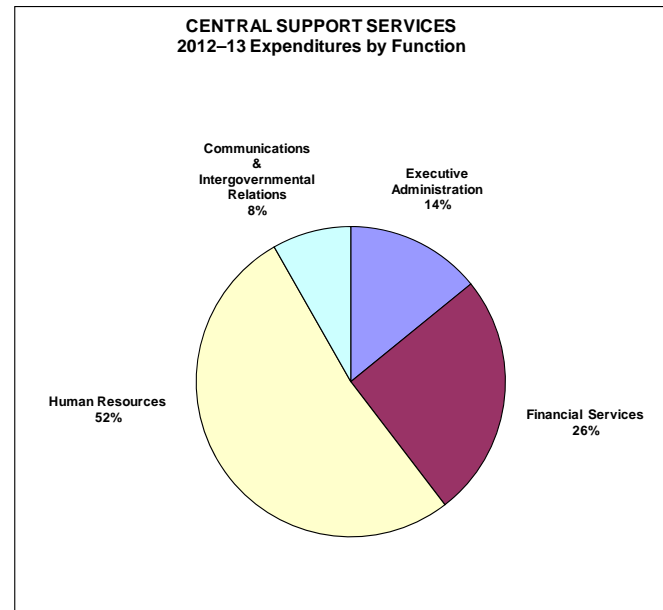
CENTRAL SUPPORT SERVICES

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.

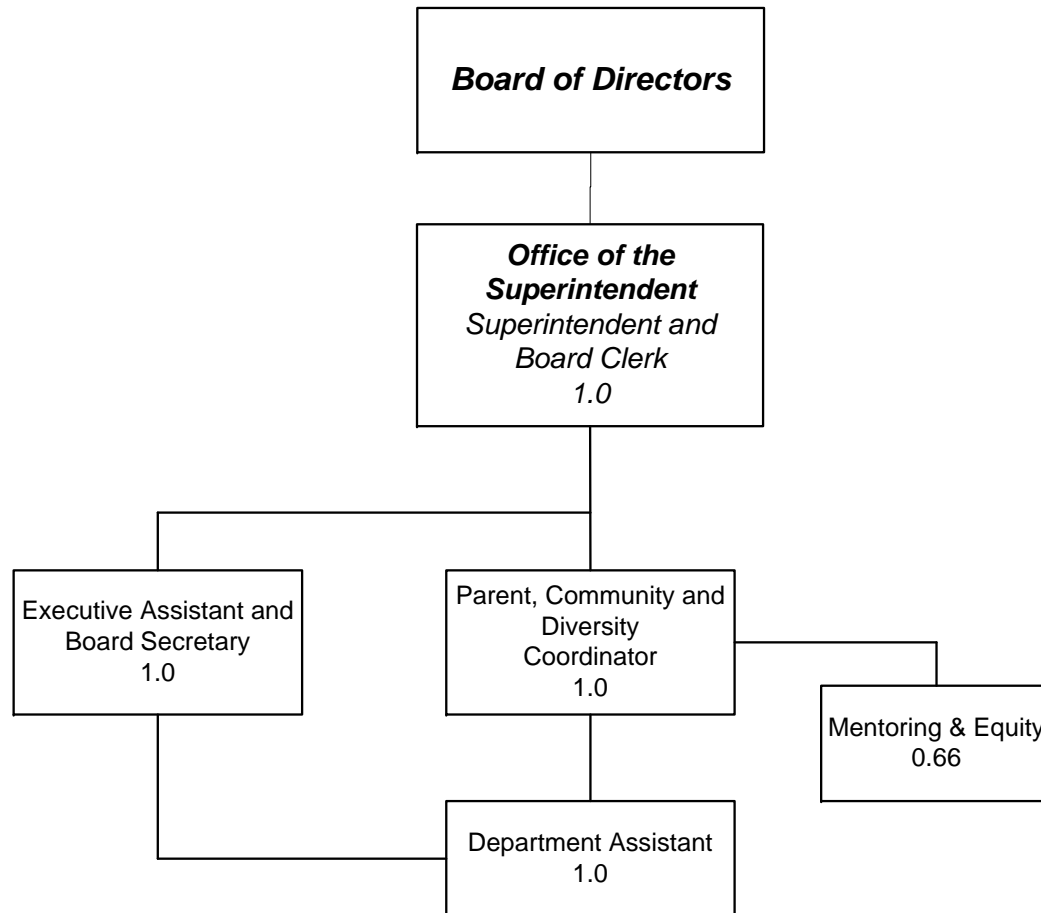
MAJOR FUNCTIONS

	<u>2012–13 Budget</u>
EXECUTIVE ADMINISTRATION	\$ 877,176
FINANCIAL SERVICES	1,582,314
HUMAN RESOURCES	3,238,464
COMMUNICATIONS AND INTERGOVERNMENTAL RELATIONS	511,301
TOTAL	<u>\$6,209,255</u>



¹ Includes \$1,750,000 payment from General Fund to District Retirement Fund to partially cover 2011-12 obligations.

Executive Administration - Organization Chart
2012–2013 - 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 2012–13

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 19, 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 actively engage in their learning. Some schools may require additional resources to achieve district and state academic goals and close the achievement gap.

Key Results

By 2013–14, 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 12% from 2007–08, with the target adjusted for the change in the passing score. The gaps for African American, Hispanic, Native American, multi-ethnic, special education and economically disadvantaged students will be cut in half, with the target adjusted for the change in the passing score. Given the requirement that the class of 2014 must meet or exceed the standards in order to graduate, that will be target for the 2014 graduating class.

By 2020–21, the overall five-year cohort graduation rate for 4J students will reach 100% with the rates for African American, Hispanic, Native American, multi-ethnic, special education and economically disadvantaged students increasing at an annual rate such that they also reach the 100% target.

Goal 2: Staff Capacity Building

Build our staff capacity to perform at a high level.

High quality instruction is integral to student success. Data-informed decision-making processes, collaborative practice and continued systemic professional development are essential to our success as a school district.

Key Results

1. By June 2013, develop and implement a plan that strengthens our staff's capabilities to use student data to inform instruction and personalize learning and to support collaborative practices and decision-making within grade levels, departments and schools.

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

3. By June 2013, develop and implement a comprehensive professional development plan for all K–12 teachers and administrators resulting in Talented and Gifted (TAG) student and building plans and reporting procedures, use of data to identify TAG students and to monitor their rate and level of learning, and knowledge of effective instructional differentiation strategies to meet the diverse academic needs of gifted learners.

***Goal 3: Stewardship of District Resources
Provide prudent stewardship of district resources to best support students 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. 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.

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.

***Goal 4: 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.

Key Results

1. In 2012–13, the board will work with other local school districts, the Lane County legislative delegation, the Governor's education advisor, the Superintendent of Public Instruction, other elected officials, OSBA and other groups to advocate for legislation in support of increased student achievement, our ability to achieve the funding level identified in the Oregon Quality Education Model 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. In 2012–13, the board and staff will work with post-secondary education and business community leaders to expand opportunities for

students to prepare for a range of college and career choices including trades and two-year degree programs.

4. By June 2013, develop a plan for improving parent access to information about grades, assignments, student progress and attendance, so that families can better support student learning and success in school.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- None

Additions and Reallocations

- 0.5 FTE Equity TOSA moved to the Office of the Superintendent (Function 2321) from Direction of Instruction Services (Function 2211) to consolidate equity initiatives.
- 0.16 professional FTE overseeing mentoring partnerships with minority youth as part of equity initiatives, funded from discretionary budgets in prior years (Function 2321).
- \$20,000 added to support contract with LCOG for professional and technical assistance services in the areas of planning, research, analysis and information services (Function 2321).
- 0.05 licensed FTE Care Team staff moved from the Office of the Superintendent (Function 2321) to Early Intervention (Function 1260) to more accurately reflect the nature of the support provided by staff.

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

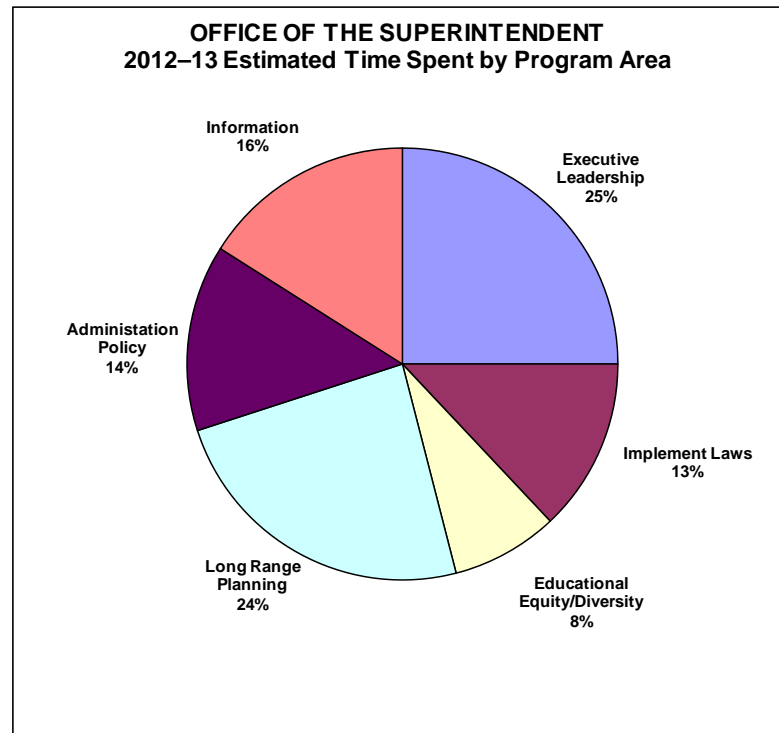
2311 School Board

- 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.

- Develop and disseminate information useful to the board and administration in decision-making.
- Coordinate the authorization, monitoring, and evaluation of district charter schools.

2321 Office of the Superintendent

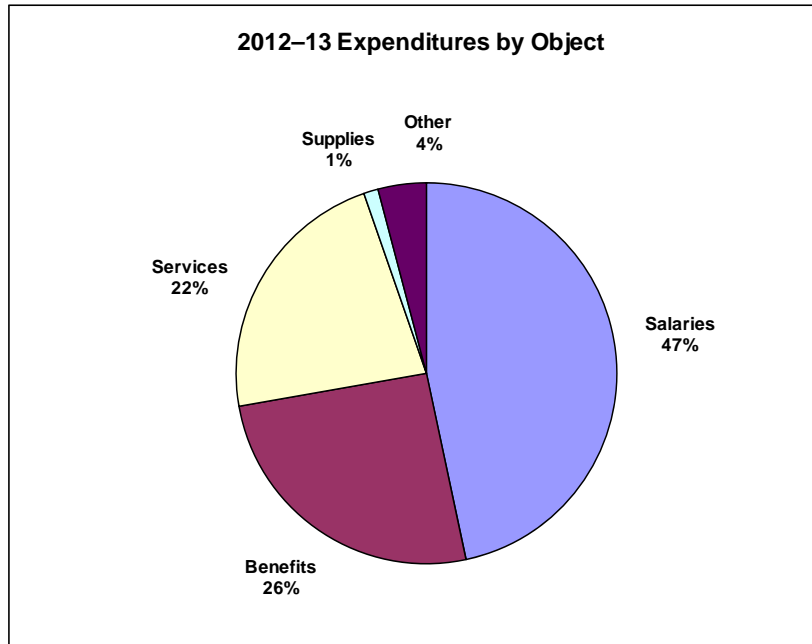
- Provide executive leadership and administrative direction for all functions of the school district.
- Propose and implement long-range plans that will continue to improve the effectiveness of school district programs.
- Administer the policies, contracts, budgets and directives of the School Board.
- 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.



EXECUTIVE ADMINISTRATION

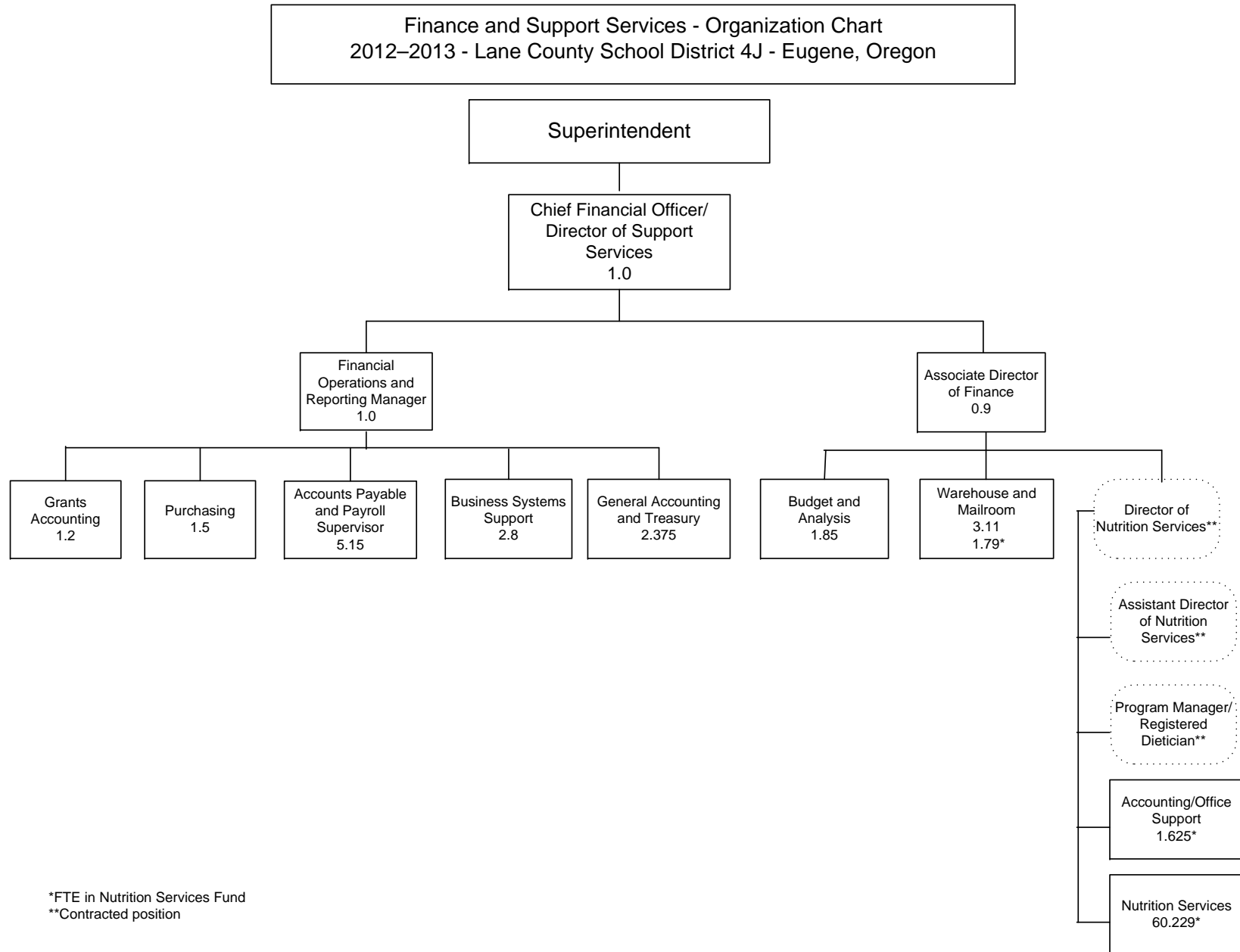
Expenditures

	09–10 Actual	10–11 Actual	11–12 Budget	12–13 Adopted
Salaries	360,999	392,138	358,731	409,362 ¹
Benefits	183,337	192,261	202,939	224,175 ¹
Services	256,831	216,158	196,889	196,889
Supplies	3,193	4,012	9,419	10,750
Other	63,929	33,125	38,000	36,000
	<u>868,289</u>	<u>837,695</u>	<u>805,978</u>	<u>877,176</u>



¹ Includes 0.5 FTE Equity TOSA formerly budgeted in the Instruction Department, to consolidate equity initiatives.

GENERAL FUND — CENTRAL SUPPORT SERVICES



*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 2012-13

Goal 1. Implement and enhance business systems

In the period since 2006, the District has adopted Lawson business systems to support payroll/human resources, finance, warehouse, procurement, fixed assets and budgeting functions through a hosting agreement with the Clackamas Education Service District (CESD). Early in 2012, CESD advised the district that it will no longer provide hosting services. Finance will develop and implement a plan to identify a new host or adopt new software effective July 1, 2013. Finance will examine and refine guidelines for school based transactions. We will also examine how finance and other departments process and manage grants.

Goal 2. Implement Position Control

Finance will partner with Human Resources to align staffing positions as approved in the budget with hiring and staffing assignments.

Goal 3. Provide leadership with financial analysis to identify efficiencies and support ongoing cost monitoring

Finance will analyze departments, schools and operations to identify efficiencies and opportunities for cost savings. We will also work with departments to provide leaders with financial data to support cost monitoring.

Goal 4. Create an audit committee

Finance will work with the superintendent and board to create an Audit committee to provide additional oversight in managing the District's financial risk. Specific responsibilities might

include oversight of the District's internal and external audit process, the financial reporting process, and the system of risk assessment and internal control over financial systems.

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

Staff will continue to review budget options to adapt our operations to the available resources. Specifically our focus will be on minimizing the use of one-time funds for on-going expenditures, improving operating efficiencies, enhancing revenues and lowering capital needs while maintaining reserves at or above board levels.

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- None

Additions and Reallocations

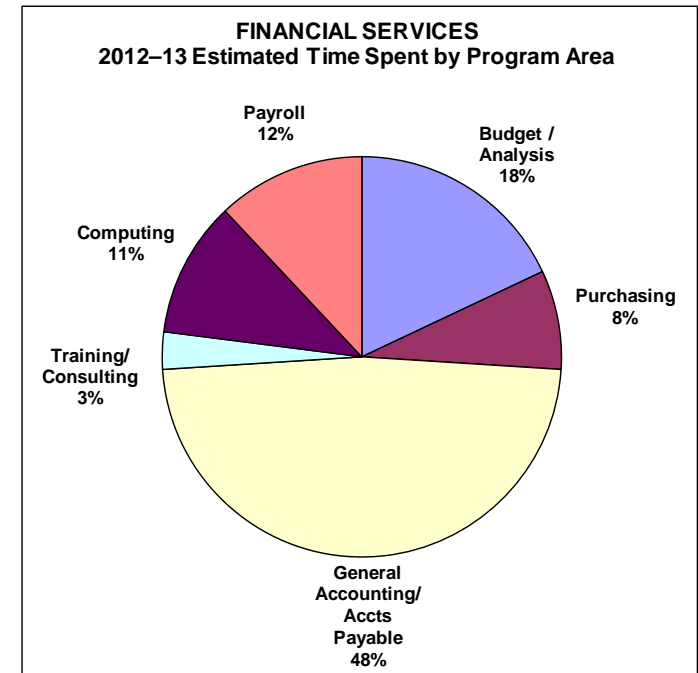
- 1.0 professional FTE added to support financial monitoring and forecasting.

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

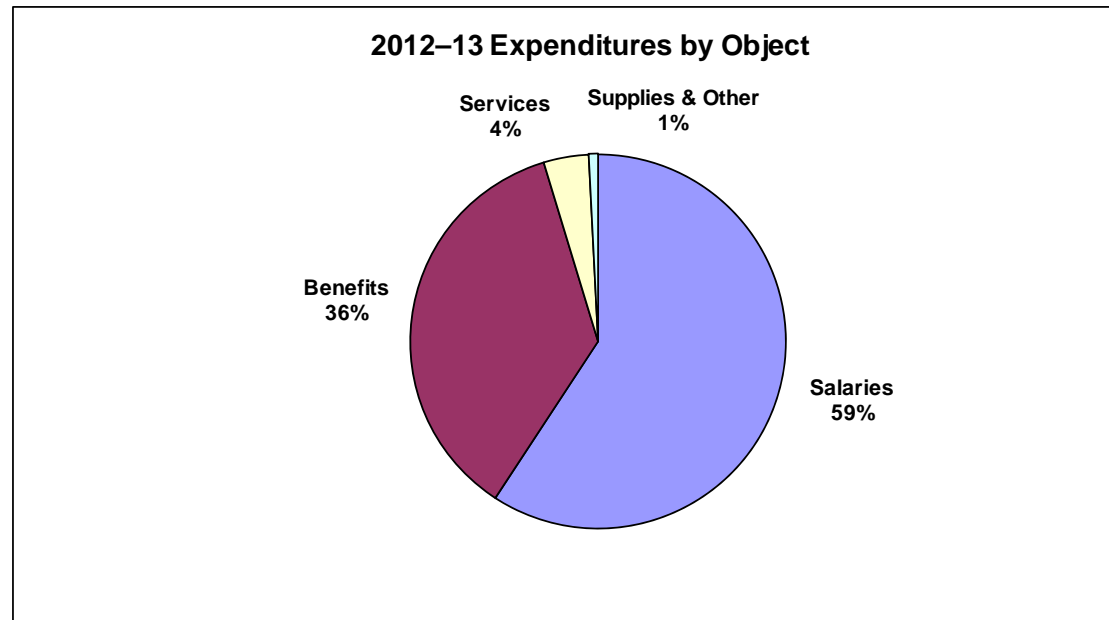
- Account Reconciliations
- Audit
- Financial Reporting
- Student Body Fund Accounting
- Staff Training
- Payroll
- Employee Pay
- Record Keeping
- Payroll Reporting and Compliance
- Employee QuestionsAccounts Payable
 - Invoice Payment
 - Vendor Relations
- Grant Administration
 - Application Processing
 - Compliance Monitoring
 - Federal and State Reporting
 - Audit
- Cash Management
 - Investments
 - Cash Flow Analysis



FINANCIAL SERVICES

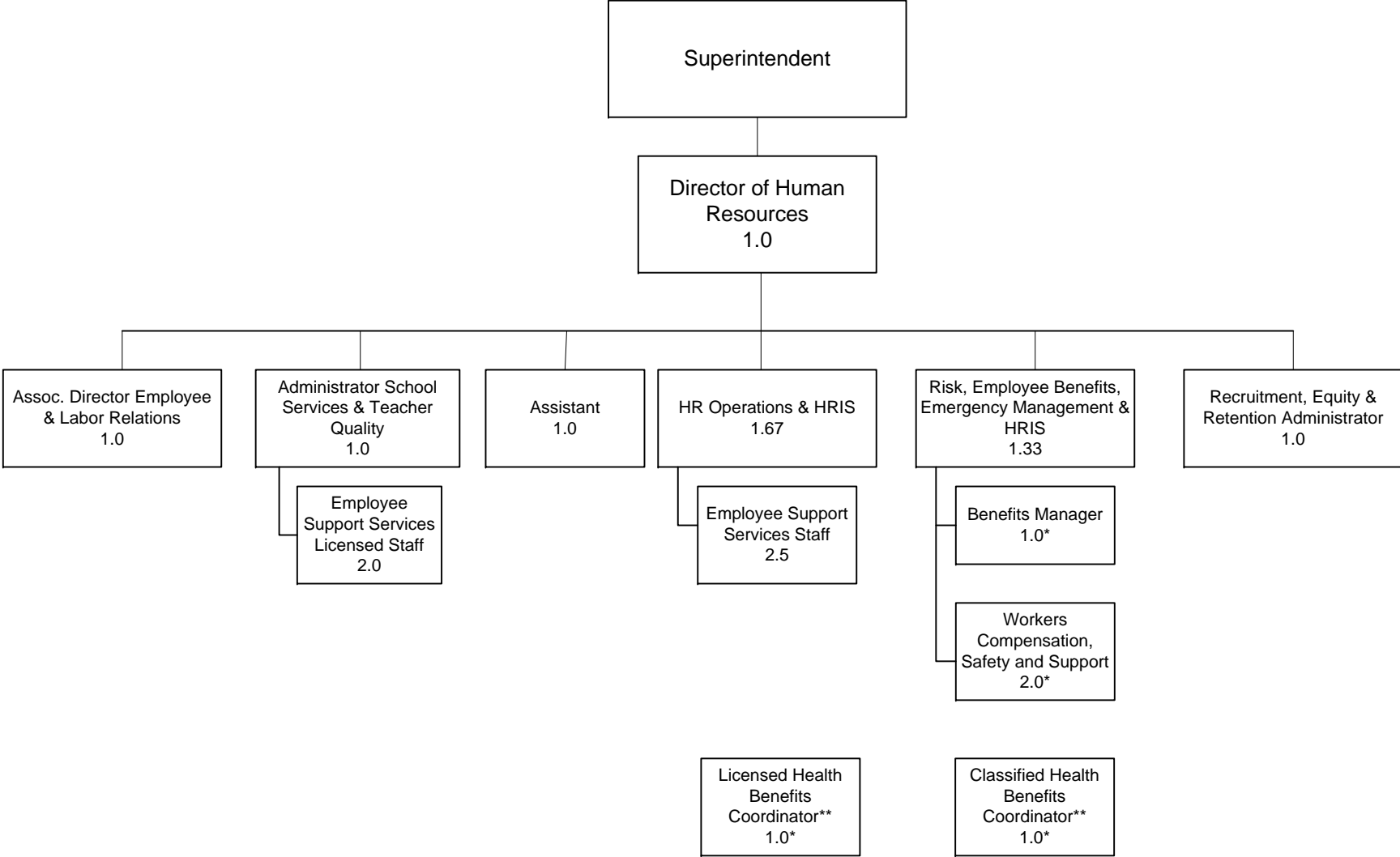
Expenditures

	09–10 Actual	10–11 Actual	11–12 Budget	12–13 Adopted
Salaries	872,449	850,977	892,314	937,535 ¹
Benefits	437,543	448,680	530,493	570,579 ¹
Services	80,178	77,433	57,832	61,600
Supplies	8,313	26,414	10,500	11,100
Other	3,140	4,470	1,500	1,500
	<u>1,401,624</u>	<u>1,407,974</u>	<u>1,492,638</u>	<u>1,582,314</u>



⁴¹ Includes the addition of 1.0 professional FTE to support financial monitoring and forecasting.

Human Resources Department - Organization Chart
2012–2013 - 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) Department and its 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 promotes a student-centered/employee-oriented culture that emphasizes quality, continuous improvement, growth, development and high performance of its employees. The HR team manages the overall functions of Human Resources programs, including yet not limited to: teacher quality; employee performance, growth and improvement system; professional development and training; operational support to schools and staff; guest teacher services including the substitute dispatch system known as Aesop; wellness and health benefits administration; employee and labor relations; labor negotiations; staffing, recruiting, and retention; equity and diversity initiatives; workers compensation, employee safety and welfare; position classification and compensation; risk, liability and emergency management; property loss prevention and management; and all applicable federal and state laws, Board policy and Administrative Rules.

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 positive, productive, ethical and legal; and to protect the District's employees, property and finances for avoidable loss.

Key Board Goal for this service:

- Build our staff capacity to perform at a high level.

BUDGET GOALS FOR 2012-13

Goal 1. Develop a new growth-oriented teacher and principal evaluation system.

Design, develop, and test a growth-centered teacher and principal evaluation and process aimed at promoting and improving student growth and reducing the achievement gap, supports district goals; supports multiple approaches to student learning; supports a shared district vision; infuses a supportive culture; promotes collaborative practices, collective inquiry and participatory decision-making; promotes improvement in schools and the system as a whole; encourages risk-taking, mutual trust and support; is flexible; utilizes a variety of information gathering tools and supporting documentation; and promotes

staff self-reflection and fosters continuous professional growth.

The evaluation will include a process to assess and document growth in student performance. It will also include structures for effective communication, and implementation of feedback to students and families so that students are empowered to take ownership of their learning towards achieving their educational attainments. Staff's professional growth and development will be supported and continuous. With a strong commitment to the idea that every 4J student can achieve high standards, evaluations will: build on a shared vision and supportive culture; create alignment with state and national standards;

provide and promote growth opportunities for staff; provide and promote continual improvement; assess differentiated performance; evaluate all staff on a regular basis; provide clear, timely and useful feedback; identify staff's areas of strengths and areas in need of improvement; provide focused support; and, provide a basis for employment decisions.

Goal 2. Provide leadership, professional development and support to principals and staff on the evaluation.

GENERAL FUND — CENTRAL SUPPORT SERVICES — HUMAN RESOURCES

Goal 3. Enhance the HR Leadership Academy for principal, and supervisors.

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

FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

Reductions

- None

Additions and Reallocations

- 1.0 professional FTE and 0.45 administrative FTE added to meet department requirements in the areas of employee and labor relations; staffing, recruiting, and retention; employee safety and welfare; position classification and compensation; and risk, liability and emergency management.
- 0.55 professional FTE converted to administrative FTE for Recruiting, Compensation and Classification Manager.

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.
- 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, Equal Employment Opportunity Commission, subpoenas from the

GENERAL FUND — CENTRAL SUPPORT SERVICES — HUMAN RESOURCES

- Department of Labor, 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.

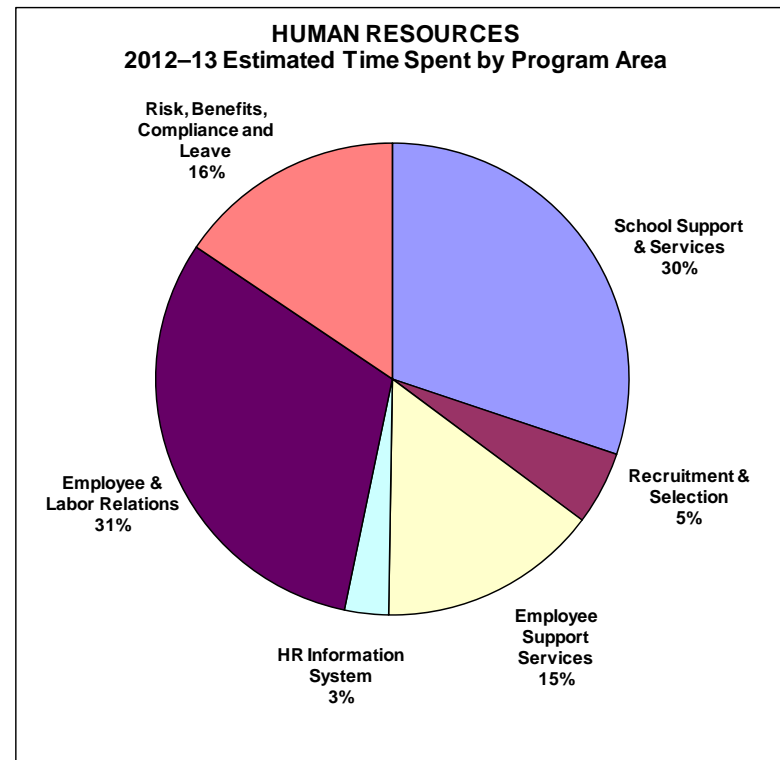
Employee Services and HR Operations

- 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.

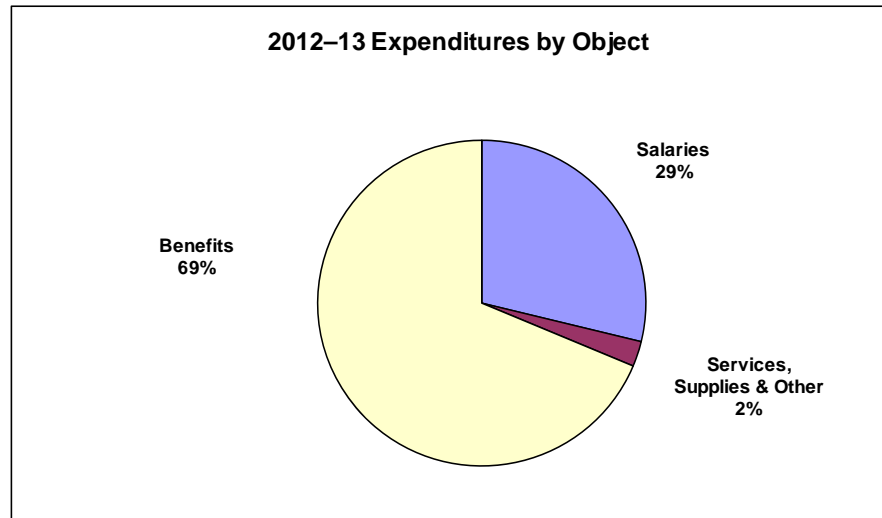


GENERAL FUND — CENTRAL SUPPORT SERVICES — HUMAN RESOURCES

HUMAN RESOURCES

Expenditures

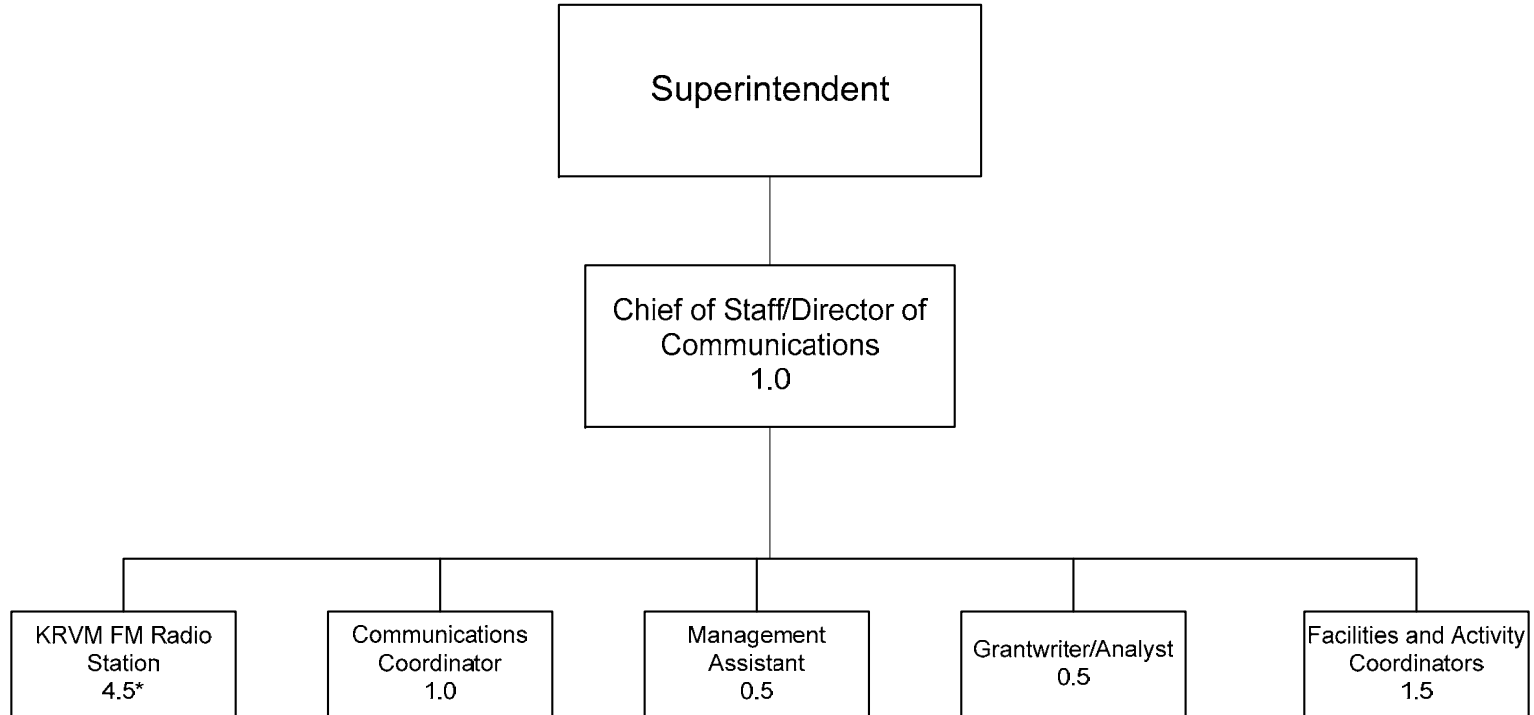
	09–10 Actual	10–11 Actual	11–12 Budget	12–13 Adopted
Salaries	886,507	823,627	810,351	932,233 ²
Benefits ¹	2,990,058	3,527,542	2,961,235	2,225,249 ²
Services	66,068	122,365	66,143	64,038
Supplies	20,847	21,761	12,493	16,493
Equipment	0	6,958	0	0
Other	550	375	450	450
	<u>3,964,029</u>	<u>4,502,629</u>	<u>3,850,672</u>	<u>3,238,464</u>



¹ Includes payments from the General Fund to the Postemployment Benefits Fund to cover projected retirement program obligations. Amounts were reduced from \$2.5 million in 2011-12 to \$1.7 million in 2012-13 as a budget reduction strategy.

² Adds 1.0 professional FTE and 0.45 administrator FTE to support employee relations, staffing, recruiting, compensation and risk management.

Communications and Intergovernmental Relations Organization Chart
2012–2013 - 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;
- Researches grant opportunities, develops grant proposals and coordinates the District's relationship with the Eugene Education Fund;
- 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

- None

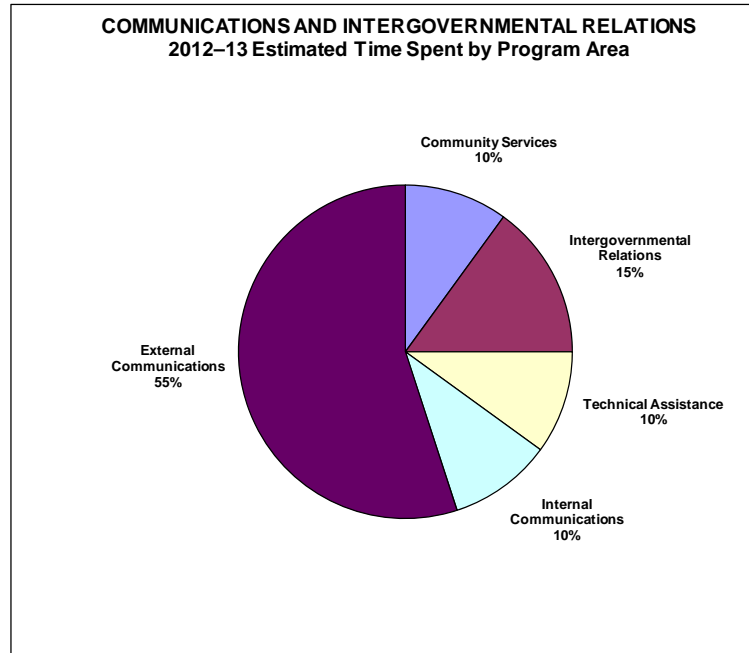
Additions and Reallocations

- 0.5 professional grant writer FTE moved to Community and Intergovernmental Relations (Function 2630) from Direction of Instruction Services (Function 2211).

MAJOR FUNCTIONS

2630 *Public Information*

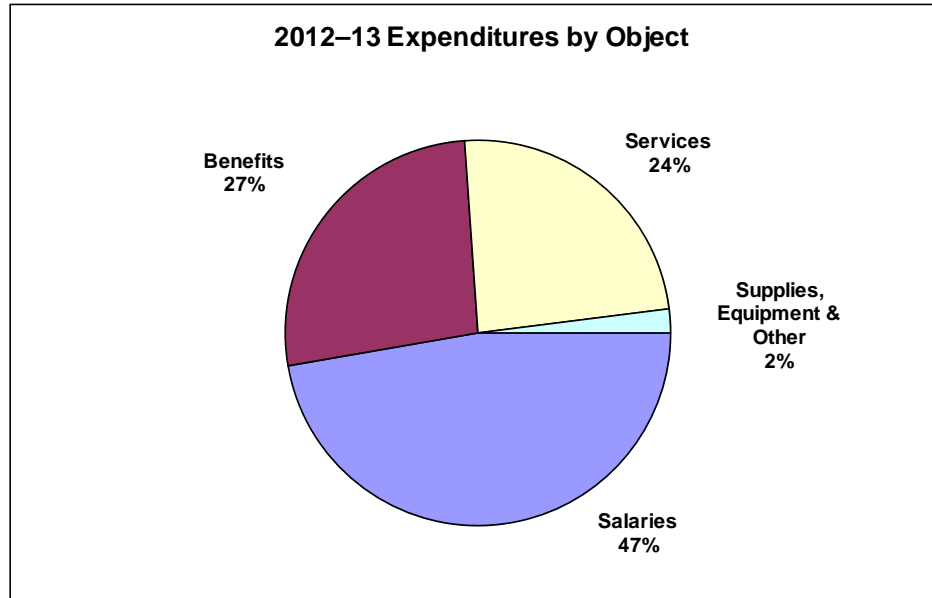
- Community Services
- Intergovernmental Relations
- Technical Assistance
- Internal Communications
- External Communications



COMMUNICATIONS AND INTERGOVERNMENTAL RELATIONS

Expenditures

	09–10	10–11	11–12	12–13
	Actual	Actual	Budget	Adopted
Salaries	215,731	217,162	202,556	241,721 ¹
Benefits	105,558	110,187	111,533	136,106 ¹
Services	165,926	161,842	137,174	123,224
Supplies	12,418	6,788	9,800	9,250
Equipment	0	0	0	0
Other	945	1,632	1,000	1,000
	<u>500,578</u>	<u>497,611</u>	<u>462,063</u>	<u>511,301</u>



¹ Includes the relocation of 0.5 FTE professional grant writer from the Instruction Department budget.

GENERAL FUND

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 2012–13

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

In the past, funds have been transferred to cover a portion of operating costs in the food service program. This transfer is eliminated in 2012-13.

To the Insurance Reserve Fund—\$608,000

- \$233,000—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 was used to pay 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 2012–13

No short-term borrowing is anticipated in 2012–13. 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

This appropriation allows 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 2012–13

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 2012-13. Any costs resulting from potential increases in enrollment under the District’s new Open Enrollment Policy are expected to be paid from the operating contingency.

The \$900,000 special education contingency budgeted in past years is eliminated for 2012-13. In 2012-13, \$400,000 of this appropriation is budgeted for Special Programs (Function 1280) in recognition of higher on-going operating requirements.

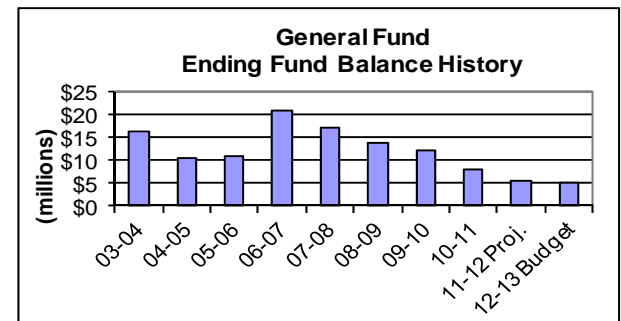
UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

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 2012–13

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 2012-13 is budgeted at \$3,444,353 or 2.6% of operating revenues. The district projects that the budgeted UEFB plus unspent contingency appropriations will result in an ending fund balance of \$5,246,153 or 4.0% of operating revenues. Financial projections assume rebuilding the UEFB to 5% by 2013-14.

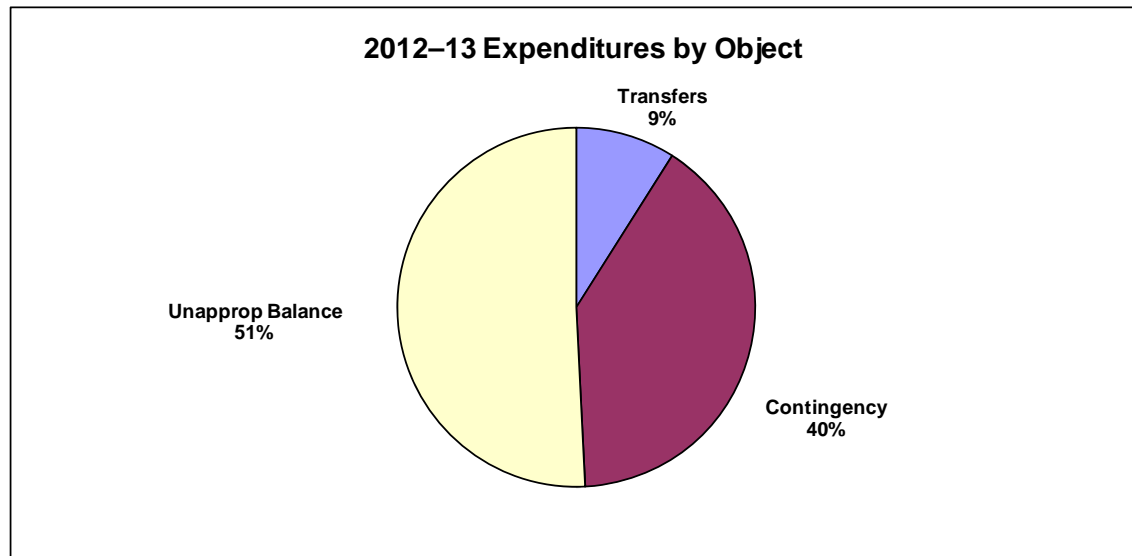


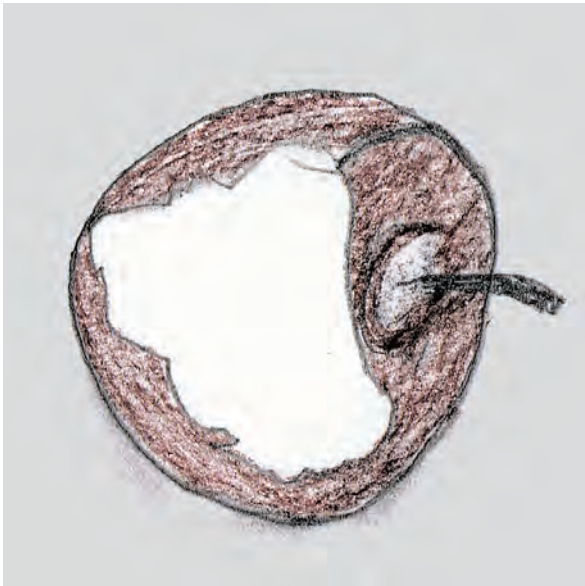
GENERAL FUND — OTHER GENERAL FUND ACCOUNTS

OTHER ACCOUNTS

Expenditures

	09-10 Actual	10-11 Actual	11-12 Budget	12-13 Adopted
TRANSFERS:				
To Capital Equipment Fund	1,099,576	1,986,520	0	0
To Debt Service Fund	0	0	0	0
To Capital Projects Fund	0	0	0	0
To Nutrition Services Fund	0	228,819	320,800	0
To Insurance Services Fund	531,503	632,946	599,000	608,000
To Postemployment Benefits Fund	0	0	0	0
TOTAL TRANSFERS	1,631,079	2,848,284	919,800	608,000
SHORT-TERM DEBT	0	0	1,000	1,000
CONTINGENCY	0	0	4,389,000	2,730,000
UNAPPROPRIATED BALANCE	12,125,084	7,987,230	3,318,111	3,444,353
	13,756,163	10,835,514	8,627,911	6,783,353





Other Funds

OTHER FUNDS

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Federal, State and Local Programs Fund 150

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Nutrition Services Fund 159

Insurance Services Fund 161

Postemployment Benefits Fund 165

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

OTHER FUNDS

SUMMARY OF REQUIREMENTS

Budget Requirements¹	09–10 Actual	10–11 Actual	11–12 Budget	12–13 Adopted
Capital Equipment Fund	11,160,753	11,154,289	6,793,000	6,087,881
Federal, State & Local Programs Fund	18,592,777 ²	16,614,229 ²	16,205,910	14,420,346
Student Body Fund	8,989,329	8,677,893	9,800,000	9,800,000
Debt Service Fund	30,002,677	29,713,653	30,051,617	27,391,968
Capital Projects Fund ³	19,176,396	13,060,421	43,165,000	35,133,804
Nutrition Services Fund	5,076,721	4,955,464	5,269,651	4,818,254
Insurance Services Fund	40,824,835	42,569,678	47,169,000	42,891,006
Postemployment Benefits	8,788,200	8,690,999	8,150,000	4,625,000

¹ Includes unappropriated ending fund balance.

² Includes American Recovery and Reinvestment Act funds.

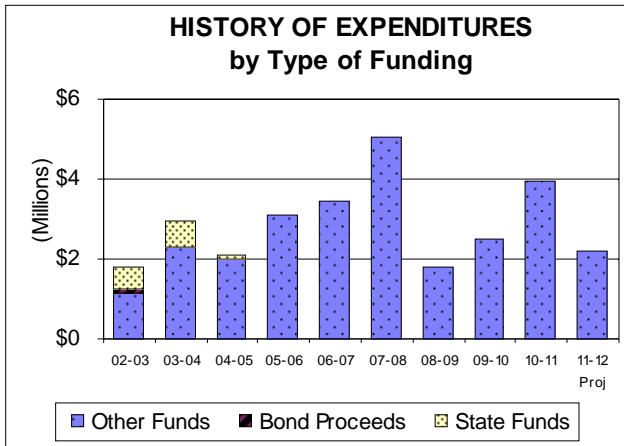
³ Detail for the Capital Projects Fund can be found in the Capital Improvement Program section.

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 2010–11 in the Capital Equipment Fund, with projected spending for 2011–12. “Other Funds” in this graph include transfers from the General Fund.



CAPITAL ASSETS

The District owns fleet and equipment with a replacement value of \$47.7 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	\$10,129,000
Other District Fleet	3,959,000
Grounds Equipment	3,514,000
Other Equipment	<u>30,056,000</u>
Total Value	\$47,658,000

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 2012–13 for bus depreciation are budgeted at \$463,000. Any additional purchases in 2012–13 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 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. Six special education program route buses and 5 regular program route buses will be purchased in 2012-13 to replace existing buses in the fleet.

TEXTBOOKS AND EQUIPMENT

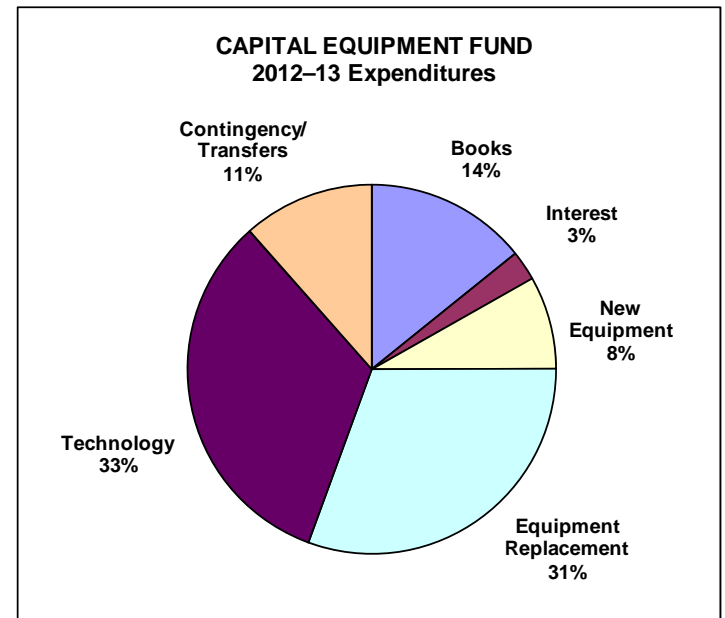
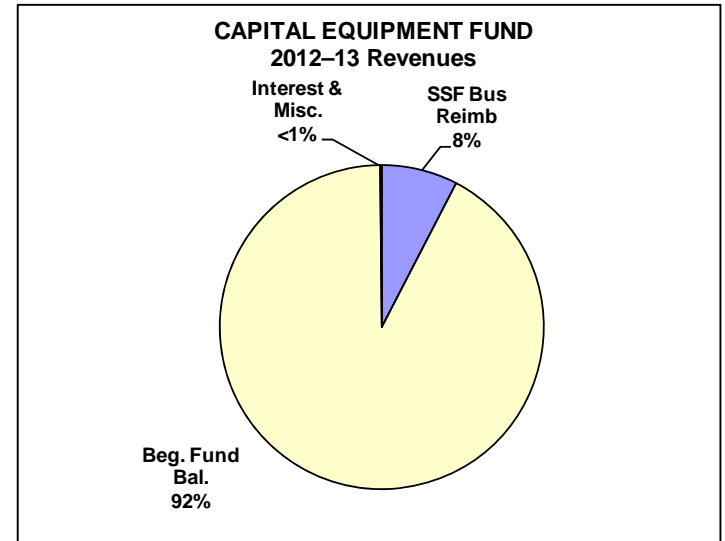
Beginning in 2003–04, ongoing purchases of equipment and textbooks were funded with transfers from the general fund to the Capital Equipment Fund. It was estimated that \$2 million per year plus inflation was needed to fund the purchase of textbooks and equipment. Annual transfers of \$1.2 million per year were 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 may be used for textbook and equipment purchases.

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. As of 2010-11, these funds may also be transferred back to the General Fund to support operations.

OTHER FUNDS – CAPITAL EQUIPMENT FUND

	09–10	10–11	11–12	12–13
REVENUE	Actual	Actual	Budget	Adopted
Misc Local Rev	44,707	36,985	20,000	10,000
SSF Bus Reimb	422,307	458,917	406,000	462,890
Fund Transfers	1,099,576	1,986,520	0	0
Beg. Fund Bal.	9,594,163	8,671,868	6,367,000	5,614,991
TOTAL	11,160,753	11,154,289	6,793,000	6,087,881

	09–10	10–11	11–12	12–13
EXPENDITURES	Actual	Actual	Budget	Adopted
Purchased Svcs	71	13,902	1,000	1,000
Texts, Lib Books	378,572	981,687	1,147,000 ¹	865,000
Building Remodel	38,219	6,588	0	0
New Equipment	187,272	190,628	741,000	495,000
Replacem Equip	482,496	616,680	1,640,000	1,865,273
Technology	1,298,081	984,292	1,607,000	2,001,000
Interest	104,174	101,811	102,000	158,741
Contingency/Transfers	0	1,045,300	1,555,000	701,867
UEFB	8,671,868	7,213,401	0	0
TOTAL	11,160,753	11,154,289	6,793,000	6,087,881



¹ Included 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 2012-13 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 is a federal law that 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 District K-8 schools, one District middle school, three private schools, 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 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.

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.

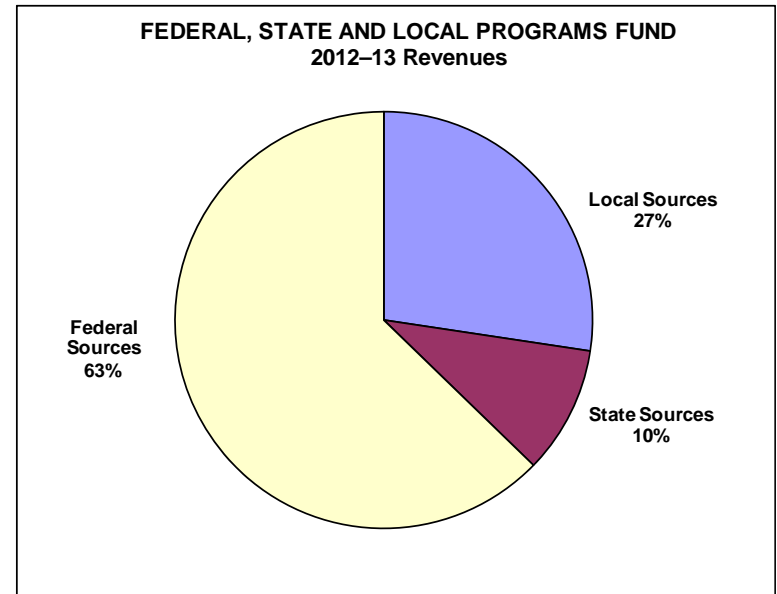
OTHER FUNDS — FEDERAL, STATE AND LOCAL PROGRAMS FUND

**FEDERAL, STATE AND LOCAL PROGRAMS FUND
2012-13**

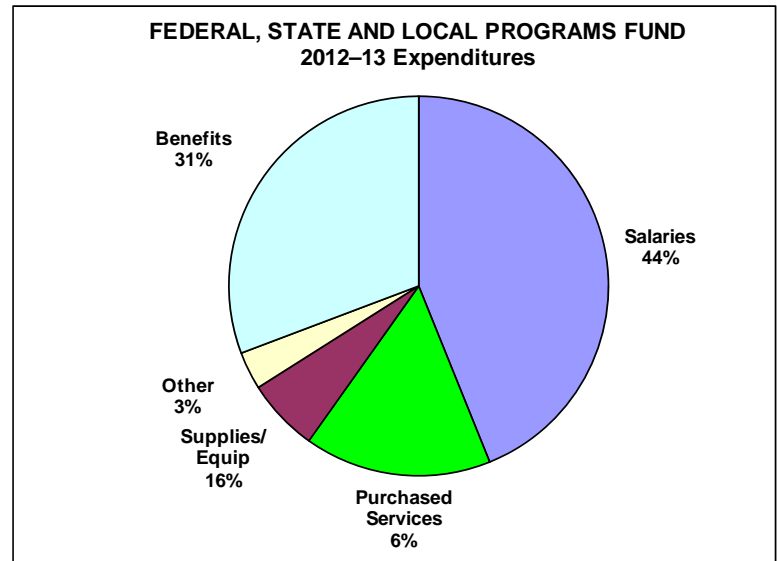
Adolescent Clinics	\$ 337,989	Long Term Care & Treatment	287,388
Drivers' Education	153,700	Miscellaneous (categories less than \$40,000)	183,962
English Language Acquisition (Title III)	54,599	No Child Left Behind	3,146,053
Eugene Education Fund	1,000,000	Regional Physical/Occupational Therapy Services	535,210
EWEB Grants	386,253	Regional Data Warehouse Sustainability	131,589
Fresh Fruit & Vegetable Program	60,368	Regional Disabled Programs	1,352,422
Health Services (other than Adolescent Clinics)	162,500	Supplemental Lane Regional Program Services	977,824
Individuals with Disabilities Act (IDEA)	3,065,989	Teacher Quality (Title II-A)	953,825
Indian Education	286,888	Vocational Education Programs	103,000
Juvenile Detention Education Program (JDEP)	113,017	Youth Transition Program	277,322
KRVM Radio	529,062	21 st Century Learning Centers (BEST)	321,386
		TOTAL	\$14,420,346

OTHER FUNDS — FEDERAL, STATE AND LOCAL PROGRAMS FUND

	09-10	10-11	11-12	12-13
REVENUE	Actual	Actual	Budget	Adopted
Local Sources	3,199,201	3,032,454	4,086,566	3,946,658
Intermed. Sources	0	0	0	5,961
State Sources	1,364,820	1,800,665	1,680,884	1,426,301
Federal Sources	<u>14,028,757</u>	<u>11,781,111</u> ¹	<u>10,438,460</u> ¹	<u>9,041,426</u>
TOTAL	18,592,777	16,614,229	16,205,910	14,420,346



	09-10	10-11	11-12	12-13
EXPENDITURES	Actual	Actual	Budget	Adopted
Salaries	9,640,160	8,257,827	7,118,258	6,332,780
Benefits	5,343,548	4,952,523	4,749,623	4,438,208
Purchased Svcs	1,728,207	1,694,046	1,077,036 ¹	895,527
Supplies	1,201,902	1,055,507	2,693,549	2,215,368
Equipment	54,692	102,434	59,500	72,805
Other	615,340	551,852	507,944	465,658
Flow-Through Fds	<u>8,928</u>	<u>41</u>	<u>0</u>	<u>0</u>
TOTAL	18,592,777	16,614,229	16,205,910	14,420,346



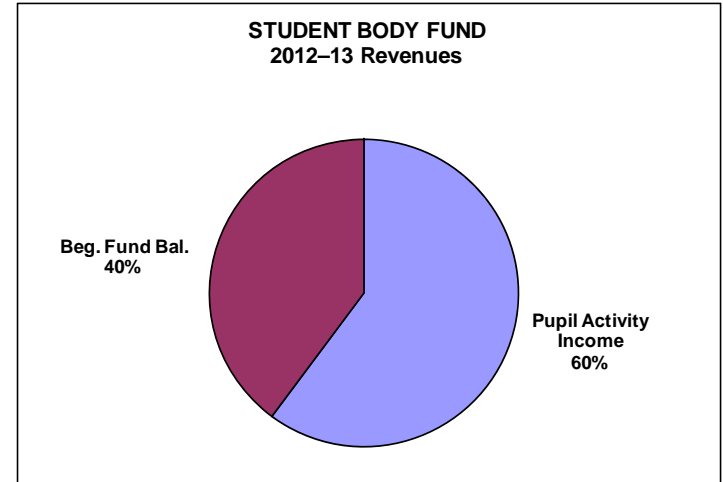
¹ Includes American Recovery and Reinvestment Act funds.

STUDENT BODY FUND

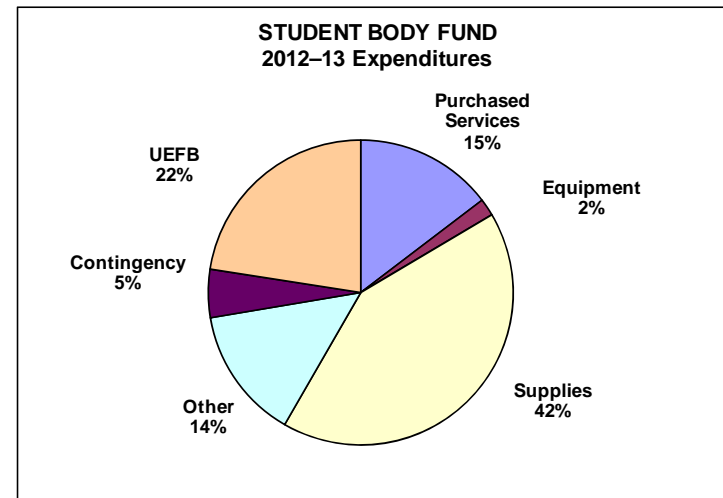
SERVICE DESCRIPTION

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.

REVENUE	09-10 Actual	10-11 Actual	11-12 Budget	12-13 Adopted
Pupil Activity Income	5,133,072	4,836,703	5,900,000	5,900,000
Beg. Fund Bal.	<u>3,856,257</u>	<u>3,841,190</u>	<u>3,900,000</u>	<u>3,900,000</u>
TOTAL	8,989,329	8,677,893	9,800,000	9,800,000



EXPENDITURES	09-10 Actual	10-11 Actual	11-12 Budget	12-13 Adopted
Purchased Svcs	1,373,606	1,472,130	1,435,000	1,435,000
Supplies	2,605,697	2,397,383	4,100,000	4,100,000
Equipment	41,443	41,750	180,000	180,000
Other	1,127,394	1,080,056	1,375,000	1,375,000
Contingency	0	0	500,000	500,000
UEFB	<u>3,841,190</u>	<u>3,686,575</u>	<u>2,210,000</u>	<u>2,210,000</u>
TOTAL	8,989,329	8,677,893	9,800,000	9,800,000



DEBT SERVICE FUND**SERVICE DESCRIPTION**

The Debt Service Fund accounts for principal and interest payments on long-term, general obligation and limited tax pension obligation debt. Expenditures budgeted in 2012–13 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 2012–13 to cover payments due in July or August 2013 and recorded as expenditures in 2013–14. 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, 2012, outstanding principal balances total \$134.8 million in general obligation (G.O.) bonds and \$50.9 million in pension bonds. General obligation bonds represent 7.6% of the district's legal debt limit of \$1.8 billion. Remaining legal debt capacity is \$1.6 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 2012–13 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 were 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 were issued in August 2011. The remaining \$35 million is expected to be issued in 2014.

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, 2012 and annual payments to be made in 2012–13.

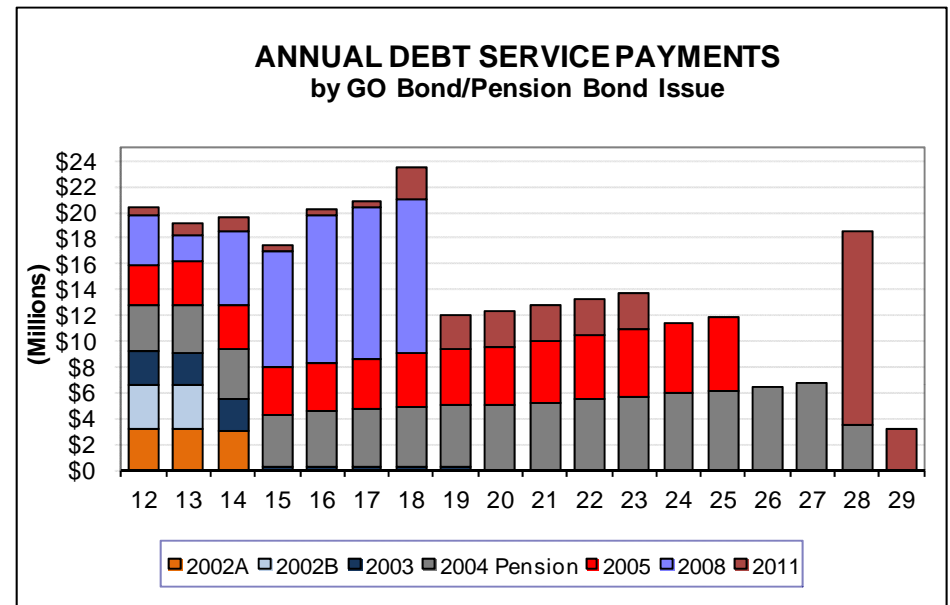
OTHER FUNDS — DEBT SERVICE FUND

Date of Issue	Purpose of Issue	Amount of Issue	Effective Interest Rate	Principal Outstanding June 30, 2012	Principal Payments 2012–13	Interest Payments 2012–13	Total Payments 2012–13
02/15/02	Advance Refunding of Portion of 1993A GO Bonds	21,035,000	4.11%	5,835,000	2,930,000	225,763	3,155,763
11/01/02	New Construction, Capital Improvements, Repairs & Equipment	27,880,000 ¹	4.22%	3,375,000	3,375,000	84,375	3,459,375
02/01/03	Advance Refunding of 1994 and 2000 GO Bonds	17,630,000	3.65%	5,785,000	2,265,000	234,668	2,499,668
02/19/04	Series 2004 Pension Bonds	53,435,000	5.48%	50,940,000	1,015,000	2,751,940	3,766,940
08/25/05	New Construction, Capital Improvements, Repairs & Equipment	46,000,00	4.28%	41,440,000	1,470,000	1,848,587	3,318,587
09/23/08	Advance Refunding of Portions of 1999 and 2002 GO Bonds	47,295,000	3.30%	43,615,000	-0-	2,025,200	2,025,200
08/5/11	Capital Improvements, Repairs and Equipment	35,000,000	1.88%	34,797,259	495,000	513,000	1,008,000
	TOTAL	\$ 248,275,000		\$ 185,787,259	\$ 11,550,000	\$ 7,683,533	\$ 19,233,533

¹ Net of refunded bonds

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2012-13	11,550,000	7,683,533	19,233,533
2013-14	12,470,000	7,165,094	19,635,094
2014-15	10,820,000	6,610,048	17,430,048
2015-16	14,185,000	6,028,109	20,213,109
2016-17	15,520,000	5,351,169	20,871,169
2017-18	18,965,000	4,598,783	23,563,783
2018-19	8,025,000	4,005,803	12,030,803
2019-20	8,685,000	3,663,843	12,348,843
2020-21	9,530,000	3,288,157	12,818,157
2021-22	10,435,000	2,867,179	13,302,179
2022-23	11,330,000	2,375,098	13,705,098
2023-24	9,515,000	1,836,572	11,351,572
2024-25	10,485,000	1,361,314	11,846,314
2025-26	5,630,000	837,216	6,467,216
2026-27	6,220,000	525,989	6,745,989
2027-28	18,295,000 *	182,148	18,477,148
2028-29	1,430,517	1,734,483	3,165,000
2029-30	1,375,140	1,879,860	3,255,000
2030-31	1,321,602	2,033,398	3,355,000
TOTAL	185,787,259	64,027,796	249,815,055



* Series B of the 2011 General Obligation Bond (Qualified School Construction Bond) requires bond principal to be paid in-full at the end of the bond term on June 15, 2028.

OTHER FUNDS — DEBT SERVICE FUND

SCHOOL DISTRICT NO. 4J BONDING LIMIT

2011–12 Real Market Value¹ \$ 22,338,321,599

<u>Grades K–8</u>	\$ x .0055 =	\$	122,860,769
(55/100th of 1% per grade)			x 9
			\$ 1,105,746,919

Total, Grades K–8.....

<u>Grades 9–12</u>	\$ x .0075 =	\$	167,537,412
(75/100th of 1% per grade)			x 4
			\$ 670,149,648

Total, Grades 9–12.....

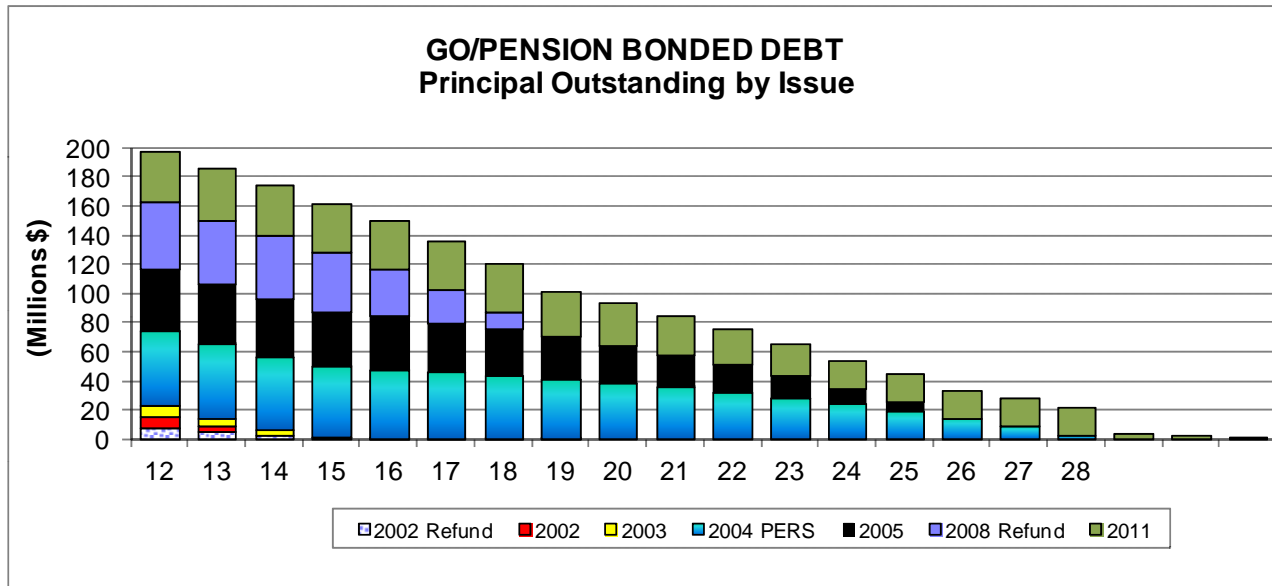
<u>Total Bonding Limit-Grades K–12</u>			
	Grades K–8.....	\$	1,105,746,919
	Grades 9–12.....		670,149,648

Total, Grades K–12		\$ 1,775,896,567	
General Obligation Bonds Outstanding, 06/30/12 ²		(134,847,259)	
			\$ 1,641,049,308

Limitation on Additional Bonding

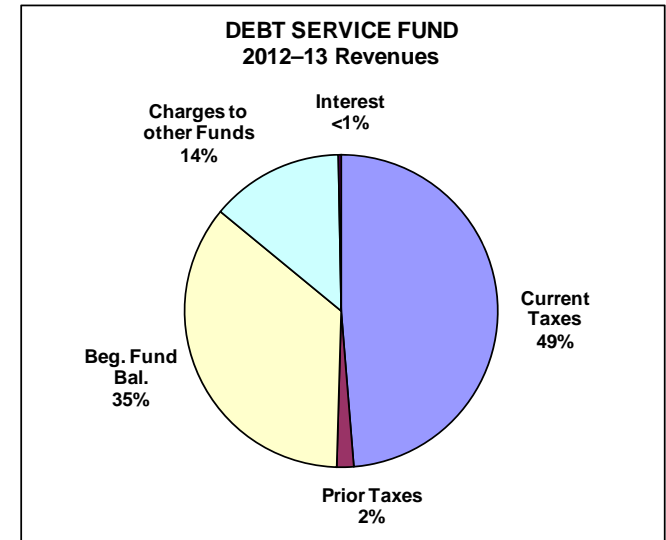
¹The bonding limit is based on Real Market Value of district property in Lane and Linn Counties. Property tax calculations are based on Assessed Value.

²Legal lending limit only applies to general obligation bonds. Pension bonds are excluded from this calculation.

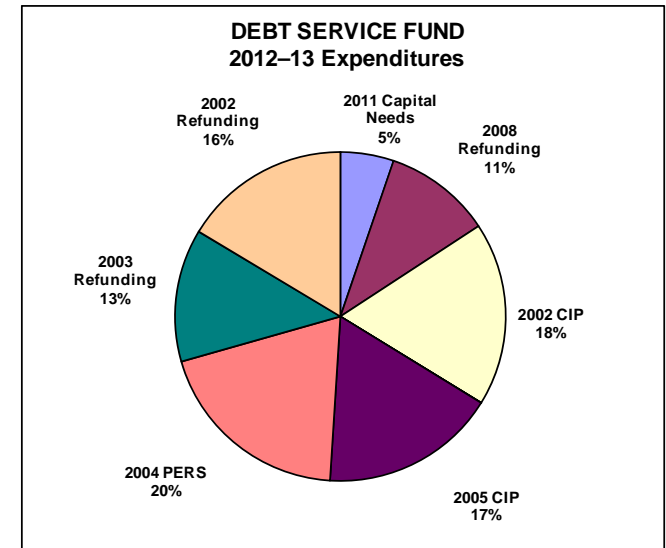


OTHER FUNDS — DEBT SERVICE FUND

REVENUE	09-10	10-11	11-12	12-13
	Actual	Actual	Budget	Adopted
Current Taxes	15,834,683	14,626,400	14,597,778	13,345,066
Prior Taxes	355,674	417,846	484,000	476,000
Interest	121,961	122,781	84,000	79,000
Chgs to Other Funds	2,565,151	3,221,900	3,640,000	3,761,940
Other Federal Revenue	0	0	900,000	0
Beg. Fund Bal.	<u>11,125,207</u>	<u>11,324,725</u>	<u>10,345,839</u>	<u>9,729,962</u>
TOTAL	30,002,677	29,713,653	30,051,617	27,391,968



EXPENDITURES	09-10	10-11	11-12	12-13
	Actual	Actual	Budget	Adopted
Debt Service	18,677,952	19,188,927	21,203,063	19,233,534
UEFB	<u>11,324,725</u>	<u>10,524,726</u>	<u>8,848,554</u>	<u>8,158,434</u>
TOTAL	30,002,677	29,713,653	30,051,617	27,391,968



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 2012–2013

Goal 1. Achieve financial stability

Employ a variety of strategies to achieve a financially self-sustaining food services operation, as directed by the Board. Strategies will include restructuring menus to increase efficiencies, monitoring the meal pricing structure, reducing non-essential items, and fully utilizing the district's commodity allotment to reduce food costs.

Goal 2. Respond to direction from advisory groups

Engage the newly formed advisory committee of parents, community members, administrators, teachers and staff for direction on menu offerings. Address program feedback from student advisory groups.

Goal 3. Implement new USDA standards for school meals.

Develop and implement nutrition-based menus that advance the interests of the Healthy, Hunger-Free Kids Act, championed by First Lady Michelle Obama, over the three years beginning in 2012-13. Make certain that District meal programs incorporate the following standards:

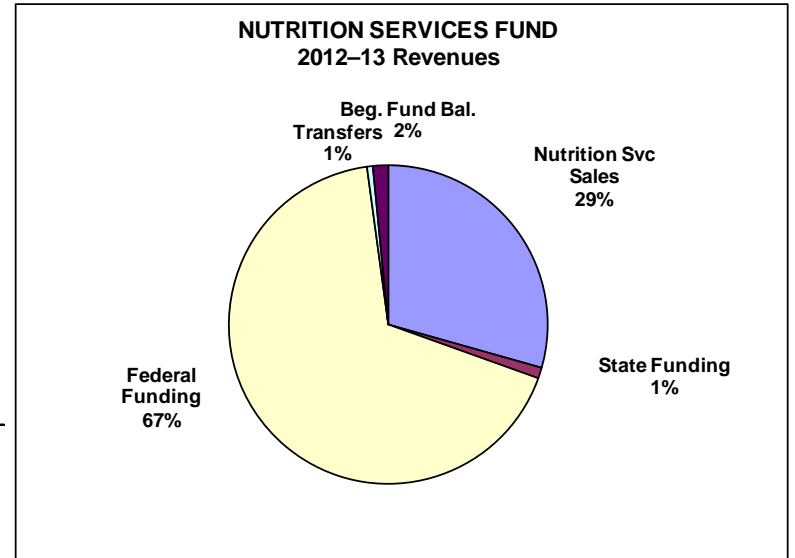
- Ensure students are offered both fruits and vegetables every day of the week;
- Substantially increase offerings of whole grain-rich foods;
- Offer only fat-free or low-fat milk varieties;
- Limit calories based on the age of children being served to ensure proper portion size; and
- Increase the focus on reducing the amounts of saturated fat, trans fats and sodium.

Goal 4. Expand use of local produce and implement more sustainable practices

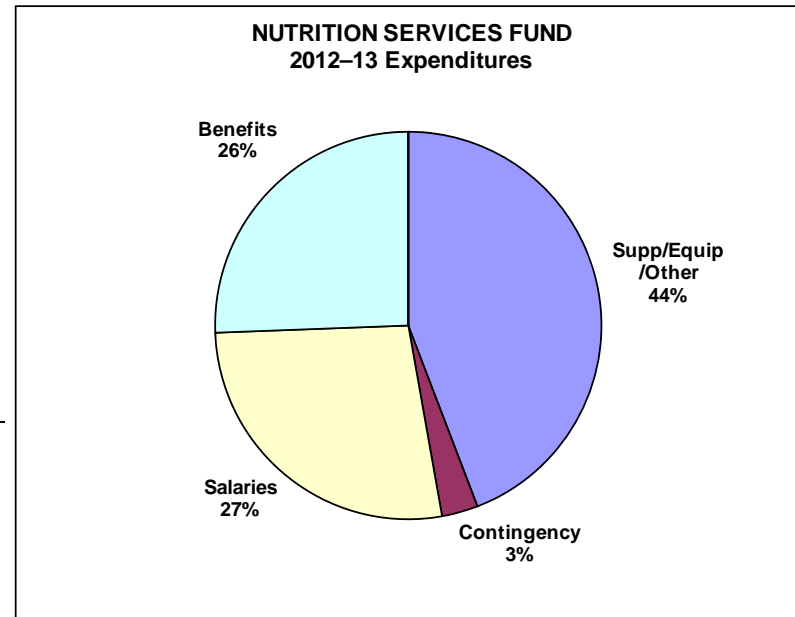
In collaboration with Willamette Farm and Food Coalition and to the extent it is fiscally feasible, purchase more produce grown in Oregon and, whenever possible, in Lane County. Seek ways to implement more sustainable business practices and reduce the program's overall carbon footprint. Partner with 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.

OTHER FUNDS—NUTRITION SERVICES FUND

	09–10	10–11	11–12	12–13
REVENUE	Actual	Actual	Budget	Adopted
Nutrition Svc Sales	1,641,908	1,406,877	1,484,352	1,415,682
State Funding	63,845	65,347	54,219	52,877
Federal Funding	3,273,697	3,150,288	3,306,696	3,246,811
Transfers	29,825	258,368	349,800	28,300
Beg. Fund Bal.	67,447	74,584	74,584	74,584
TOTAL	5,076,721	4,955,464	5,269,651	4,818,254



	09–10	10–11	11–12	12–13
EXPENDITURES	Actual	Actual	Budget	Adopted
Salaries	1,451,144	1,434,873	1,438,970	1,187,555
Benefits	1,055,003	1,133,117	1,198,656	1,117,839
Purchased Svcs	83,518	79,564	389,797	373,045
Supplies	2,412,472	2,233,326	2,035,644	1,930,254
Contingency	0	0	132,000	132,000
UEFB	74,584	74,584	74,584	77,561
TOTAL	5,076,721	4,955,464	5,269,651	4,818,254



INSURANCE SERVICES FUND

SERVICE DESCRIPTION

The District's Insurance Services Fund is an internal service fund established to fund and record 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 program 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**
 - Continue diligent research and negotiations with 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 2012–13

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 the 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 the 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.
- Data reporting to outside agencies related to employee benefits.

OTHER FUNDS—INSURANCE SERVICES FUND

- 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.

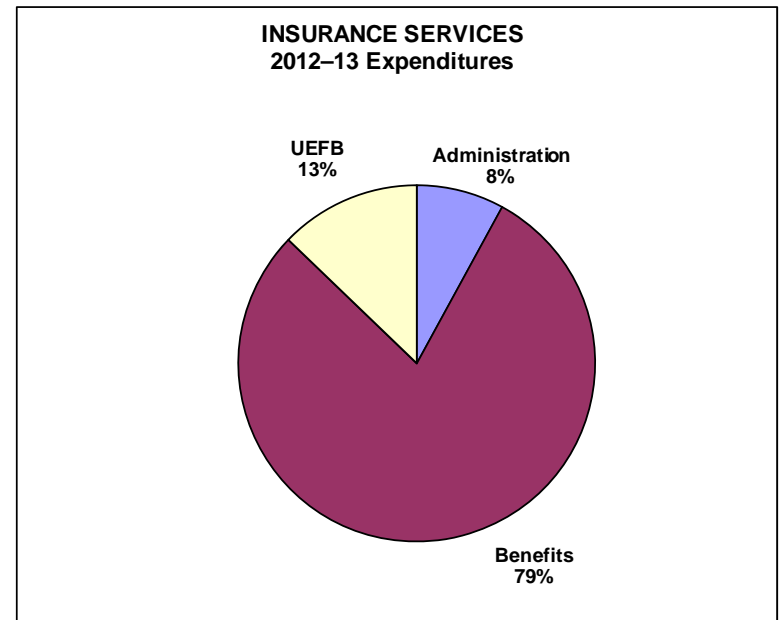
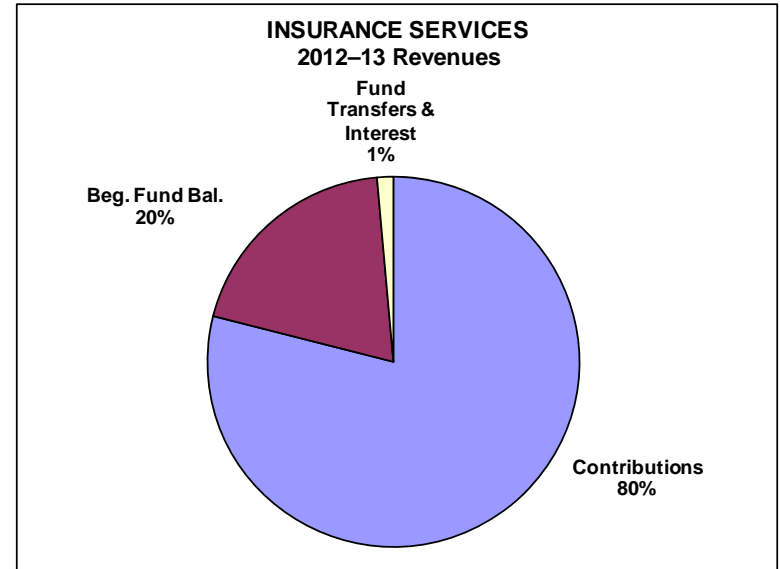
Employee Leaves

- 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 SERVICES FUND

REVENUE	09-10 Actual	10-11 Actual	11-12 Budget	12-13 Adopted
Interest	46,638	36,772	24,000	20,000
Contributions	30,751,331	32,621,834	38,400,000	33,850,000
State Revenue	79,163	20,394	0	0
Fund Transfers	531,503	632,946	599,000	608,000
Beg. Fund Bal.	<u>9,416,200</u>	<u>9,257,732</u>	<u>8,146,000</u>	<u>8,413,006</u>
TOTAL	40,824,835	42,569,678	47,169,000	42,891,006

EXPENDITURES	09-10 Actual	10-11 Actual	11-12 Budget	12-13 Adopted
Salaries	457,874	387,166	379,463	403,983
Benefits	29,742,479	30,538,122	39,503,753	33,997,675
Purchased Svcs	757,549	816,063	945,300	1,432,835
Supplies	102,132	53,162	83,750	11,250
Equipment	0	0	10,000	0
Other	9,244	28,109	151,500	50,500
Transfers	497,825	358,310	147,000	809,300
Contingency	0	0	745,000	700,000
UEFB	<u>9,257,732</u>	<u>10,388,747</u>	<u>5,203,234</u>	<u>5,485,463</u>
TOTAL	40,824,835	42,569,678	47,169,000	42,891,006



POSTEMPLOYMENT BENEFITS FUND

SERVICE DESCRIPTION

The Postemployment Benefits Fund was established in 1991–92 as the District Retirement Fund to account for obligations 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 \$1.26 million is budgeted as a transfer to the General Fund to offset higher PERS costs in 2012-13.

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 post-employment benefits amount to 3.6% of the total 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 \$1,700,000 in 2012-13 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.

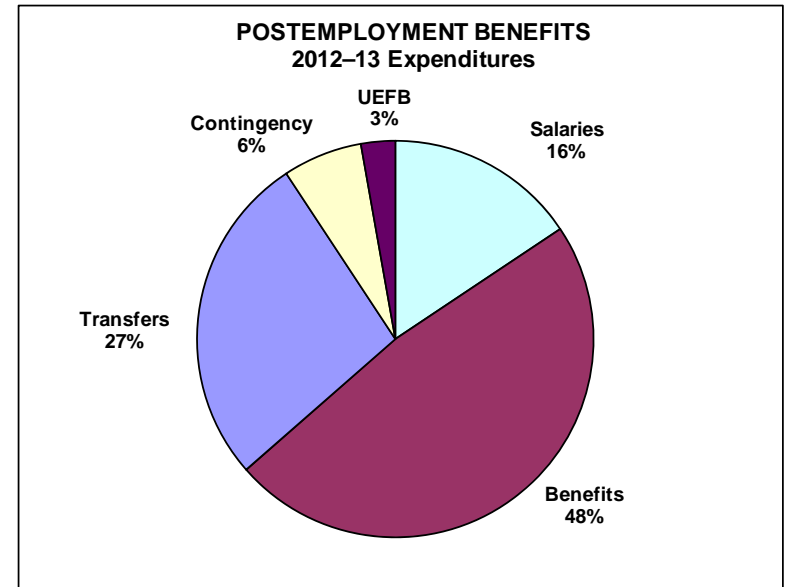
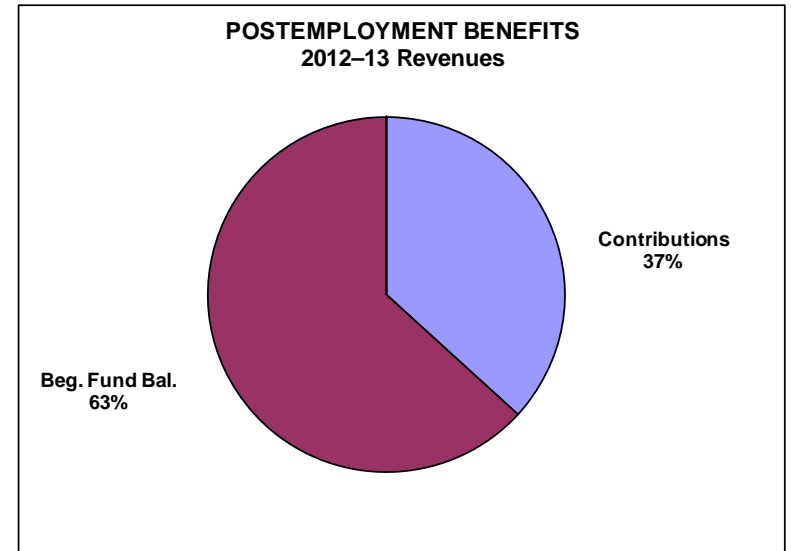
USE OF PERS RESERVE

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 \$1.26 million remains and will be transferred to the general fund in 2012-13 to help offset a 6.3 percentage point PERS rate increase in the 2011-13 biennium.

OTHER FUNDS—POSTEMPLOYMENT BENEFITS FUND

	09-10	10-11	11-12	12-13
REVENUE	Actual	Actual	Budget	Adopted
Contributions	2,858,360	3,414,242	2,750,000	1,700,000
Beg. Fund Bal.	<u>5,929,840</u>	<u>5,276,758</u>	<u>5,400,000</u>	<u>2,925,000</u>
TOTAL	8,788,200	8,690,999	8,150,000	4,625,000

	09-10	10-11	11-12	12-13
EXPENDITURES	Actual	Actual	Budget	Adopted
Salaries	922,358	834,839	858,000	723,000
Benefits	2,589,084	2,572,203	2,505,600	2,216,350
Purchased Svcs	0	7,200	0	0
Transfers	0	0	1,256,000 ¹	1,257,000 ¹
Contingency	0	0	1,000,000	300,000
UEFB	<u>5,276,758</u>	<u>5,276,758</u>	<u>2,530,400</u>	<u>128,650</u>
TOTAL	8,788,200	8,690,999	8,150,000	4,625,000



⁵⁰ Includes \$2,513,322 and \$1,257,000 PERS Reserve in 2010-11 and 2011-12, respectively.



Capital Improvement Program

CAPITAL IMPROVEMENT PROGRAM

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CAPITAL PROJECTS FUND

SERVICE DESCRIPTION

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 capital improvements to school facilities, upgrades to technology systems and a broad range of support for changes in the delivery of instruction. The bond also shifts approximately \$1 million of General Fund building repair costs to the Capital Projects Fund.

The adopted budget for the Capital Projects Fund is primarily funded with proceeds from the May 2011 bond. In this second year of the bond, over \$18 million is budgeted for expenditure.

The Capital Projects Fund 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 also available for projects which do not qualify for bond funding.

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 13.7 FTE to perform project management, land use and long range planning, and preventive maintenance.

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 were issued in August 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 surplus property. Amounts are re-appropriated each year to finance additional capital projects.

IMPACT ON THE GENERAL FUND

Starting in 2001-02, the District 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 2012-13, 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, \$1 million of building improvement and repair costs has been shifted from the General Fund to the Capital Projects Fund. This includes 12.0 FTE Facilities Management staff and 0.7 FTE Computing and Information Services staff. 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

CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

the 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. However, 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.

Long Range Plan Update

As a precursor to updating the Long Range Plan, consulting services were engaged in 2011-12 to conduct a comprehensive facilities assessment. This assessment included the physical condition of the building, condition and constraints of the site, educational suitability, and technology readiness. The results of this assessment will be used to inform the decision-making process surrounding the planned and projected replacement and upgrade of schools.

The planning consultant also made recommendations for updating of the District's Long Range Plan. Next steps include processing these results and recommendations, incorporating this information into an updated Long Range Plan, and to consider when to move forward with future bond measures to replace and consolidate additional school facilities.

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 included:

1. Closing Coburg Elementary School and consolidating programs at Gilham Elementary School in 2011-12.
2. 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.
3. 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.
4. Closing Crest Drive Elementary School and consolidating programs at Adams Elementary School in 2011-12.
5. Decommissioning the aging Willard building at the end of 2011-12.

All strategies were implemented in the 2011-12 school year except the decommissioning of Willard, which is being delayed for two years.

CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

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.

Review of the property classifications was deferred, pending the results of the facilities assessment and recommendations for updating the Long-Range Facilities Plan.

As of April 2009, properties classified as surplus include:

- Dunn/Opportunity Center
- Bailey Hill Elementary
- Civic Stadium
- Coburg farm property.

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 further deferred assessing the status of the Civic property and identifying options for further consideration until after the planning consultant's work was completed.

The Opportunity Center, formerly located at the Dunn Center, consolidated with North Eugene Alternative High School and relocated to the Parker Site under a newly formed Eugene Education Options program. The sister program, currently located at Churchill High School, will relocate to the Parker site in 2012-13, along with the teen parent program.

The two District-sponsored charter schools leasing space at Willard and the Dunn Center (Ridgeline Montessori Public Charter School and The Village 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 near future.

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." Annual transfers of \$500,000 were made from these funds to help offset General Fund

budget deficits in 2009-10 and 2010-11. A \$2 million transfer is budgeted for 2012-13.

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 includes \$15 million in Qualified School Construction Bonds (QSCBs), was issued in August 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 \$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:

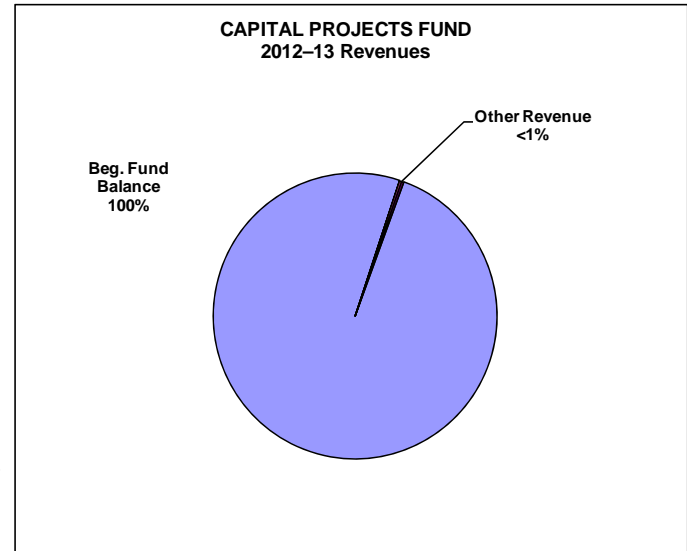
- \$44.4 million for capital systems replacement and improvements, including roofing, plumbing, heating, electrical, fire

CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

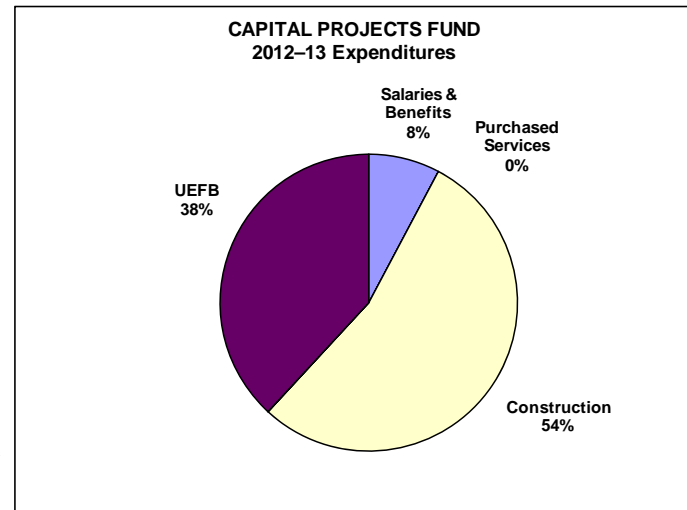
- alarms, safety/security/ paving, energy conservations, etc.
- \$10 million for additions and remodels, including projects at Adams, Camas Ridge and Willagillespie, plus a \$4 million allowance to support future Board actions related to school consolidation and grade reconfiguration.
- \$6 million for 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 were funded from bond proceeds and are included in the above figures.

CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

REVENUE	09-10 Actual	10-11 Actual	11-12 Budget	12-13 Adopted
Bond Proceeds	0	0	35,000,000	0
Sale / Lease of Assets	1,380,450	0	0	0
General Fund Transfer	0	0	0	0
Other State Sources	0	2,046	0	0
Other Intermediate Sources	0	0	0	0
Other Local Reimbursements	1,161,028	122,480	90,000	60,000
Interest Earnings	25,543	3,225	0	85,000
Fund Raising	0	0	0	0
Other Local Gov Units	233,988	538,068	530,000	30,000
Beg. Fund Balance	<u>16,375,387</u>	<u>12,394,602</u>	<u>7,545,000</u>	<u>34,958,804</u>
TOTAL	19,176,396	13,060,421	43,165,000	35,133,804

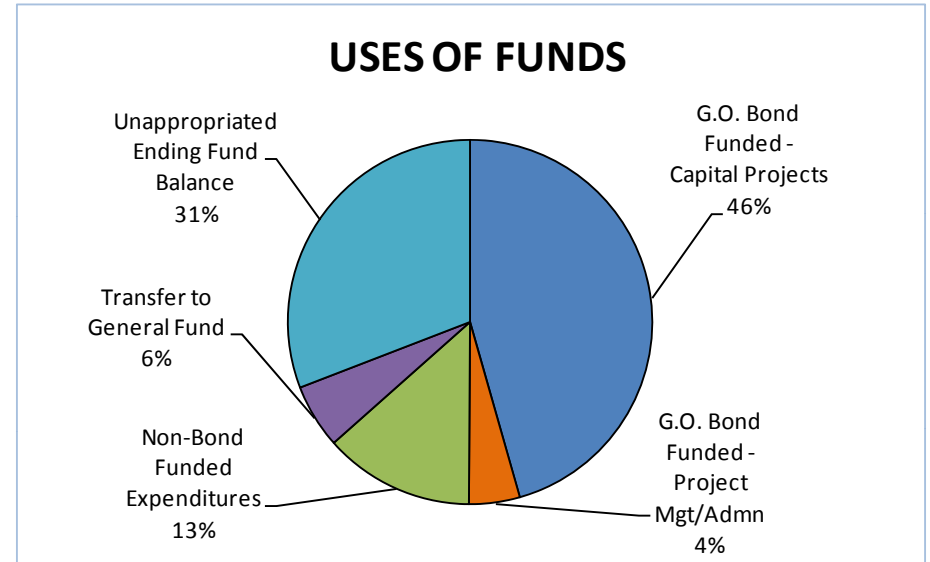
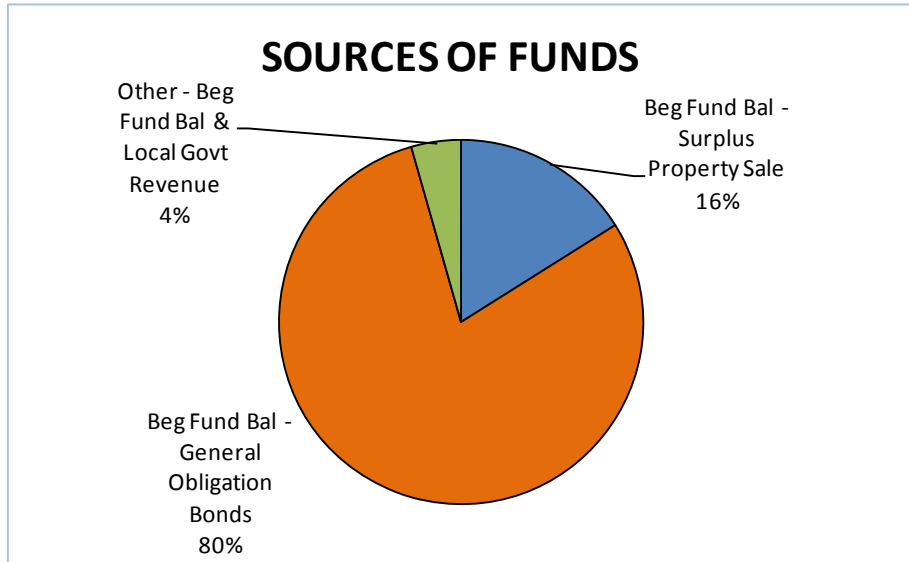


EXPENDITURES	09-10 Actual	10-11 Actual	11-12 Budget	12-13 Adopted
Salaries	881,707	773,687	1,298,884	1,323,153
Benefits	477,524	453,678	857,242	881,626
Purch Svcs	1,252,284	568,070	895,000	3,684,089
Supplies	784,648	293,899	189,386	1,027,000
Construction	2,878,396	3,510,905	10,434,334	15,378,000
Other	7,234	17,264	0	0
Transfers	500,000	500,000	1,000	2,000,000
Contingency	0	0	0	0
UEFB	<u>12,394,602</u>	<u>6,942,919</u>	<u>29,489,154</u>	<u>10,839,936</u>
TOTAL	19,176,396	13,060,421	43,165,000	35,133,804



CAPITAL IMPROVEMENT PROGRAM

SOURCES AND USES OF CAPITAL FUNDING



Sources of Capital Funding

Interest Earnings		\$85,000
Local Governments Revenue		175,000
Beginning Fund Balance:		34,958,803
General Obligation Bonds	27,935,703	
Surplus Property	5,646,898	
Other	1,376,202	

Total Budget **\$35,133,803**

Uses of Capital Funding

General Obligation Bond Funded Costs	
Capital Projects	\$13,518,000
Technology Upgrades	2,500,000
Project Management / Administration	1,583,690
Non-Bond Funded Costs	
Capital Projects/Repairs/Maintenance	3,967,088
Preventive Maintenance	426,810
Project Management / Administration	298,279
Transfer to General Fund	2,000,000
Unappropriated Ending Fund Balance	10,839,936

Total Budget **\$35,133,803**

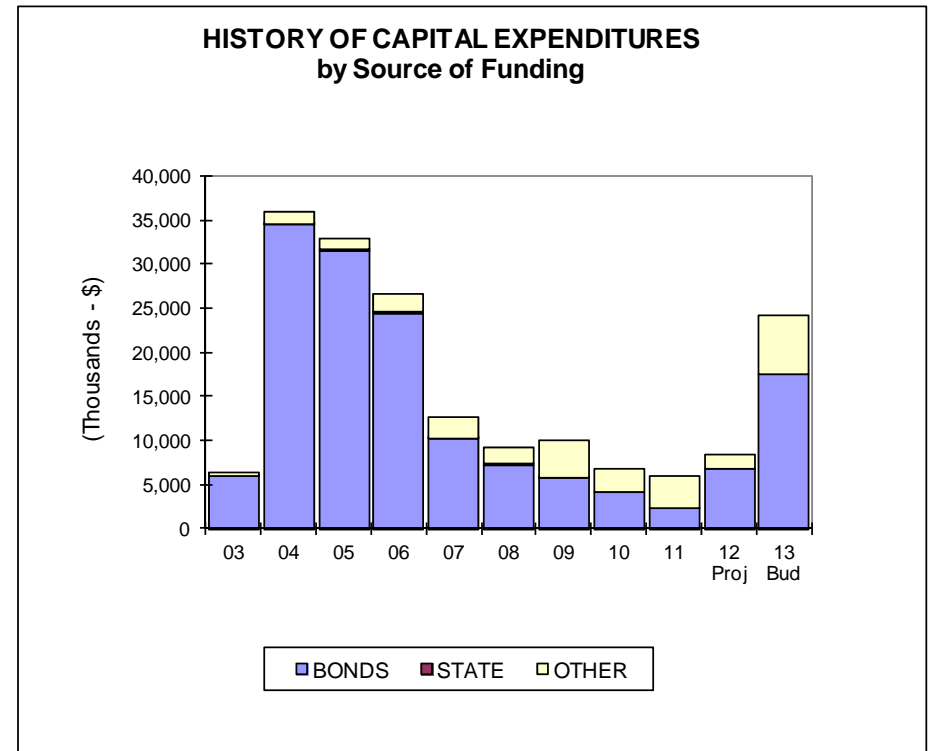
CAPITAL IMPROVEMENT PROGRAM

HISTORY OF CAPITAL IMPROVEMENT PROGRAM EXPENDITURES

	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Projects	Actual	Actual	Actual	Projected	Budgeted
Bond Funded Projects	\$5,828,603	\$4,162,853	\$2,390,104	\$6,923,867	\$17,601,690
Non-Bond Projects	4,354,314	2,618,941	3,727,229	1,482,659	6,692,177
State Funded Projects	2,997				
Total	\$10,185,914	\$6,781,794	\$6,117,333	\$8,406,526	\$24,293,867

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 capital improvement 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 2012-13 capital improvement program will largely be funded with proceeds of the \$70 million bond approved by voters in May 2011. Bond-funded expenditures represent \$13.5 million for capital projects, \$2.5 million for technology upgrades, and \$1.6 in project management and program administration costs. Bond funded projects include \$227,000 in construction materials and \$773,000 Facilities Management staffing costs previously funded from the General Fund. Non-bond funded projects include almost \$4.0 million in capital improvements and repairs, \$2.0 million in transfers to the General Fund, and \$426,800 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 \$476 million of value (estimated replacement value for insurance purposes). The average age of school buildings is 50 years, with an age range from 6 to 87 years.

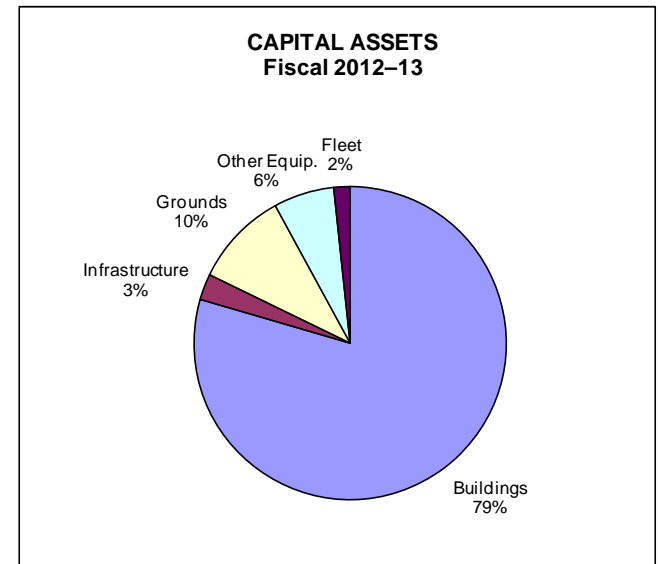
Thirty-five properties currently house district schools or central services functions. The remaining buildings include closed schools,

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.

Since 2004, 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 just under 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.

I. Sites/Improvements	Area	Value
A. Infrastructure (Parking lots; sidewalks, curbs, sewers, irrigation)	74 acres	\$16,117,200
B. Buildings (40) ¹	68 acres/ 3,020,410 sq. ft. bldgs.	476,288,650
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; 3,020,410 sq. ft. bldgs.	\$551,429,650
II. Fleet/Equipment⁴		47,657,853
TOTAL DISTRICT ASSETS		\$599,087,503



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." Four additional schools closed beginning in 2011-12 will receive property classifications in the near future.
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

2012-13 BOND FUNDED PROJECTS

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2012-13
1	Multiple Sites	Playground Equipment Upgrades	50,000
2	Multiple Sites	Capital Repairs (General Fund off load)	227,000
3	Multiple Sites	Instructional Support	500,000
4	Multiple Sites	Lighting Upgrades	50,000
5	Multiple Sites	Fuel Tank Monitoring	90,000
6	Multiple Sites	Irrigation Upgrades	200,000
7	Multiple Sites	Restroom Upgrades/Additions	1,766,000
8	Edgewood	Music Room Addition	350,000
9	Multiple Sites	Repair Asphalt Surfaces	50,000
10	Multiple Sites	Upgrade Security and Card Access Systems	80,000
11	Multiple Sites	Accessibility Upgrades	50,000
12	Multiple Sites	Security Lockset Upgrade	67,000
13	Multiple Sites	Electrical System Upgrades	270,000
14	Multiple Sites	Abate/Replace Flooring	400,000
15	Multiple Sites	Asbestos Removal/Environmental Safety	150,000
16	Multiple Sites	Paint Building Exteriors	450,000
17	Churchill/River Road	Walk-in Freezer/Refrigerator	270,000
18	Multiple Sites	Pavement Replacement	1,900,000
19	Multiple Sites	Cafeteria Acoustical Treatment	100,000
20	Awbrey Park	Security Fence	140,000
21	Multiple Sites	Upgrade/Replace Exterior Doors	50,000
22	Multiple Sites	Technology Infrastructure Upgrades	2,500,000
23	Multiple Sites	Roofing Replacement	2,400,000
24	Multiple Sites	Storm Water/Sewer Allowance	20,000
25	Multiple Sites	Fire Life Safety Remediation	440,000
26	Multiple Sites	Power Circuits for Technology Allowance	20,000
27	Multiple Sites	Window Covering Allowance	50,000
28	Multiple Sites	Fencing/Mow Strip Allowance	50,000

CAPITAL IMPROVEMENT PROGRAM– CAPITAL PROJECTS LISTING

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2012-13
29	Multiple Sites	Structural Repair/Seismic Allowance	30,000
30	Willagillespie	Remodel/Upgrade Cafeteria, Kitchen, Security	1,028,000
31	Multiple Sites	Replace Boilers	400,000
32	Multiple Sites	Replace/Upgrade Fire Alarms	225,000
33	Multiple Sites	Locker Replace/refurbish Allowance	75,000
34	Multiple Sites	Carpet Replacement Allowance	100,000
35	Multiple Sites	Replace Kitchen Equipment	50,000
36	Multiple Sites	Improve Energy Conservation	450,000
37	Multiple Sites	Siding Replacement Allowance	100,000
38	SEHS	Upgrade Stage Lighting	185,000
39	Multiple Sites	Cafeteria Table Replacement	100,000
40	Multiple Sites	Wire Glass Allowance	135,000
41	Multiple Sites	Emergency Contingency	250,000
42	Ed Center	Blockhouse Remodel	100,000
43	CHS	Skylight Replacements	100,000
Total Bond Funded Projects			\$16,018,000

CAPITAL IMPROVEMENT PROGRAM– CAPITAL PROJECTS LISTING

2012-13 NON-BOND-FUNDED PROJECTS

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2012-13
1	Multiple Sites	Consulting and Planning Services	12,000
2	Multiple Sites	Playground/Bleacher Equipment Upgrades	20,000
3	Multiple Sites	Building Modifications	80,000
4	Multiple Sites	Site Improvements	20,000
5	Multiple Sites	Refinish Gym Floors	75,000
6	Middle/High School	Maintain Sports Fields	30,000
7	Multiple Sites	Irrigation Upgrades	20,000
8	Cal Young/Madison	Synthetic Field Replacement Reserve	450,000
9	Multiple Sites	Lighting Upgrades	40,000
10	Multiple Sites	Real Estate Consulting	50,000
11	Transportation	Bus Parking/Demo Custodial Building	200,000
12	CHS	STEM Space Modifications & Equipment	1,000,000
13	Multiple Sites	Long Range Plan Update Process	100,000
14	Multiple Sites	Open Enrollment Space Needs/Modifications	800,000
15	Multiple Sites	Master Planning Future Bond Projects	500,000
16	Multiple Sites	Energy Conservation	570,088
Total Non-Bond Funded Projects			\$3,967,088
Total Projects			\$19,985,088

CAPITAL PROJECTS DESCRIPTIONS

The following projects are budgeted for 2012-13. 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

1 Playground Equipment Upgrades

Improve outdated playground equipment.

2 Capital Repairs

The cost of \$1M of qualifying capital repairs was shifted from the General Fund by budgeting certain facilities staff and some materials from proceeds of the bond. Project costs represent materials costs.

3 Instructional Support

Fund instructional space remodels, classroom technology, and appropriate instructional materials.

4 Lighting Upgrades

Install controls to reduce energy costs at Holt ES and Madison MS. Improve lighting quality at Ed Services.

5 Fuel Tank Monitoring

Install monitoring equipment that will notify Facilities if a leak is detected. De-commission some tanks no longer in use.

6 Irrigation Upgrades

Convert manually operated or failed irrigation systems to automatic controlled systems to support landscaping at district sites.

7 Restroom Upgrades and Additions

Bring selected old, worn restrooms up to current 4J standards at multiple sites. Add two small restrooms at ATA.

8 Music Room Addition

Build new addition for music room on north side of gym building at Edgewood. Project needed due to consolidation with Parker.

9 Repair Asphalt Surfaces

Patch deteriorated asphalt parking lots and playgrounds at multiple sites.

10 Upgrade Security and Card Access Systems

Install card access systems and upgrade security systems at multiple sites..

11 Accessibility Upgrades

Support ADA accessibility upgrades to building entrances, restrooms, cafeterias, and gymnasiums to provide reasonable access to physically challenged individuals.

12 Security Lockset Upgrade

Install Primus locksets in select doors at multiple sites to add another layer of security to the District’s keying system.

13 Electrical System Upgrades

Upgrade electrical service equipment at Monroe Middle School.

14 Repair / Replace Flooring

Replace flooring and remove related asbestos to maintain floor surfaces at multiple sites.

15 Asbestos Removal/Environmental Safety

Support the abatement and removal of asbestos materials, lead paint and other environmental hazards.

16 Paint Building Exteriors

Paint buildings to preserve building structures and maintain finishes in accordance with seven to eight year schedule.

17 Walk in Freezer/Refrigerator

Replace worn out walk in freezer and refrigerator at Churchill HS and River Road ES.

18 Pavement Replacement

Reconstruct parking lots and drive lanes at multiple sites.

19 Cafeteria Acoustical Treatment

Reduce noise levels in cafeterias by installing acoustical panels on walls and ceilings at multiple sites.

CAPITAL IMPROVEMENT PROGRAM— CAPITAL PROJECTS DESCRIPTIONS

20 Security Fence

Install ornamental fencing to improve security at Awbrey Park Elementary.

21 Upgrade/Replace Exterior Doors

Replace exterior doors as needed, which must be replaced more frequently than other building components. Budget also supports card access projects.

22 Technology Infrastructure Upgrades Allowance

Install infrastructure and equipment to provide wireless internet access in every classroom in district, upgrade telephone systems, and replace the student information software.

23 Roofing Replacement

Replace roofing at *River Road, Ed Center, Kennedy, McCornack, Twin Oaks, Adams, and Spencer Butte*. Perform associated seismic upgrades at all sites.

24. Storm Water/Sewer Allowance

Repair broken and plugged pipes and install additional storm drainage as necessary at multiple sites.

25 Fire-Life Safety Remediation

Address the highest priority life/safety deficiencies indentified in a study of all school buildings performed by a local architectural consulting firm.

26 Power Circuits for Technology

Provide sufficient power for current classroom technology in classrooms originally designed for one overhead projector as necessary.

27 Window Covering Allowance

Replace worn window coverings as necessary at multiple sites.

28 Fencing/Mow Strip Allowance

Install or replace fencing with mow strips as needed,

29 Structural Repair/Seismic Allowance

Repair structural deficiencies as they are identified. Budget also supports seismic upgrades for roofing projects as necessary.

30 Remodel/Upgrade Cafeteria, Kitchen / Willagillespie

Remodel the oldest wing at Willagillespie Elementary, expand the cafeteria and improve bus pick up area.

31 Replace Boilers

Replace aging boilers with new, energy efficient boilers.

32 Replace/Upgrade Fire Alarms

Begin design to Improve or replace fire alarm systems at multiple sites because of changes in the fire code and because aging systems can no longer be repaired.

33 Locker Replacement/Refurbish Allowance

Replace, refurbish or paint worn lockers at multiple sites.

34 Replace Carpets

Replace worn carpeting at multiple sites with high quality, long lived carpet.

35 Replace Kitchen Equipment

Replace aged kitchen equipment with more energy efficient equipment.

36 Improve Energy Conservation

Replace inefficient heating/cooling

37 Siding Replacement Allowance

Replace failed siding materials at multiple sites.

38 Upgrade Stage Lighting

Replace failing and irreparable dimmer banks in the SEHS theater.

39 Cafeteria Table Replacement

Replace worn cafeteria tables with easy open/close tables to help reduce back injuries.

40 Wire Glass Allowance

Replace put apply film over remaining wire glass throughout district.

41 Emergency Contingency Allowance

Fund emergency or unanticipated projects which need to be done immediately as well as major changes in the scope of existing projects.

42 Blockhouse Remodel

Complete the remodel of the Ed Center Block House in order to relocate the Grounds and Custodial departments.

43 Skylight Replacement

Replace skylights in the domed portion of the gym roof at Churchill HS.

CAPITAL IMPROVEMENT PROGRAM— CAPITAL PROJECTS DESCRIPTIONS

Non-Bond Funded Projects

1 Consulting and Planning Services

Fund anticipated personal services to support special projects.

2 Playground / Bleacher Equipment Upgrades

Improve outdated playground equipment and outdoor bleachers.

3 Building Modifications

Perform minor building remodels such as workspace remodels, time-out rooms, and remodel of classrooms to accommodate changes to programs.

4 Site Improvements

Repair or reconstruct sidewalks, entry ways, planter boxes and drainage at various sites throughout the district.

5 Refinish Gym Floors

Preserve wooden gym floors district-wide, screening and re-coating according to three-year schedule.

6 Maintain Sports Fields

Repair and maintain artificial turf fields using combined capital funding and user fees from field usage.

7 Irrigation Upgrades

Convert manually operated or failed irrigation systems to automatic controlled systems to support landscaping at district sites.

8 Synthetic Field Replacement Reserve

Replace field surfacing at Cal Young and Madison Middle Schools, when they become due.

9 Lighting Upgrades

Re-lamp and replace ballasts in existing fixtures district wide.

10 Real Estate Consulting

Contract with real estate consultants to assist with buying and selling of property, provide estimates of property values, and assist with other property issues.

11 Bus Parking/Demo Custodial Building

Demolish the custodial building at 8th and Garfield and pave for additional bus parking.

12 STEM Space Modifications & Equipment

Remodel and equip the old vocational tech building at Churchill HS into a space suitable for their anticipated new STEM program.

13 Long Range Planning Update Process

Complete the update of the District's Long-Range Facilities Plan.

14 Open Enrollment Space Needs/Modifications

Address space needs and modifications required from the new inter-district open enrollment transfers.

15 Master Planning Future Bond Projects

Begin master planning for bond projects prior to passing next bond measure.

16 Energy Conservation

Continue to fund projects that result in long term energy savings district wide.



Program Budget Detail – All Funds

PROGRAM BUDGET DETAIL - ALL FUNDS

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PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Resources

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year'S Taxes	53,034,169	52,255,919		52,570,000		54,783,000	54,783,000	54,783,000
21002 Prior Years' Taxes	1,191,653	1,411,946		1,559,000		1,640,000	1,640,000	1,640,000
21004 Current Year'S Local Option Taxes	13,683,560	11,217,978		10,403,000		9,136,000	9,136,000	9,136,000
21005 Prior Year'S Local Option Taxes	325,821	373,037		364,000		300,000	300,000	300,000
21006 Penalties & Interest/Loc Option Tx	56,290	71,914		60,000		55,000	55,000	55,000
21115 Taxes/Linn County	42,518	44,068		45,000		47,500	47,500	47,500
21116 Linn Co Local Option (Cur & Prior)	12,579	12,175		12,000		8,000	8,000	8,000
21118 Interest From Delinquent Taxes	218,536	280,666		250,000		240,000	240,000	240,000
21227 Rev Local Govt Other Than Esd	55,107	54,094		55,000		55,000	55,000	55,000
21311 Tuition From Pupils Or Parents	11,412	38,685		12,000		20,000	20,000	20,000
21312 Tuition-Other S.D. Within The St.	192,452	171,478		190,000				
21411 Transport Fees Fm Individuals				20,000				
21516 Int.Earnings On Unsegregated Taxes	16,987	13,009		15,000		15,000	15,000	15,000
21517 Local Optn Int Earn On Unsegregated	4,402	2,849		3,000		3,000	3,000	3,000
21519 Interest Other Investments	404,955	302,516		244,000		250,000	250,000	250,000
21711 Gate Receipts	124,028	94,765		114,000		99,300	99,300	99,300
21730 Student Body Cards	65,239	76,054		64,000		58,000	58,000	58,000
21740 Athletic Participation Fees	307,375	300,882		404,000		258,600	258,600	258,600
21742 Elementary Strings Particip Fees	6,000	4,200						
21750 Student Activity Transp. Reimburs.	166,374	164,950		120,000		150,000	150,000	150,000
21820 Commun Svcs Activ.-Child Care Reimb	133,531	133,299		88,000		130,000	130,000	130,000
21911 Building Rental	170,158	163,316		120,000		275,000	275,000	275,000
21913 Closed Schools Rentals	195,291	205,674		112,000		111,500	111,500	111,500
21941 Svcs Provided Other Districts In State		9,762						
21960 Recovery Of Prior Year Expenditures	132,086	-28,068						
21980 Indirect Charges	563,985	535,536		505,000		480,000	480,000	480,000
21990 Miscellaneous Local Revenue	30	305						
21992 Other Local Reimbursements	1,301,664	1,329,847		1,250,000		1,300,000	1,300,000	1,300,000
21993 Charges To Other Funds	668	684				700	700	700
21997 Discounts Taken	2,002	1,684				1,000	1,000	1,000
21999 Miscellaneous	4,633	5,140		5,000		5,000	5,000	5,000
22101 County School Funds	194,916	253,942		150,000		200,000	200,000	200,000
22102 Esd Reimbursements						100,000	100,000	100,000
22990 Miscellaneous Intermediate Sources	18,120	7,940		18,000		6,000	6,000	6,000
23101 School Support Fund	59,008,155	58,592,724		59,111,000		58,752,000	58,752,000	58,752,000
23103 Common School Fund	1,666,545	1,602,589		1,490,000		1,622,000	1,622,000	1,622,000
23199 Other Unrestricted Grants-In-Aid	934,924	652,801		800,000		800,000	800,000	800,000
23299 Other Restricted Grants-In-Aid		433,788		2,946,000				
23910 Teacher Training	40,148	44,824		40,000		30,000	30,000	30,000
23990 Other Revenue From State Sources	1,115	1,497				1,500	1,500	1,500
24500 Restricted Revenue From Federal Gov-Thru State	4,561,983	5,155,352						
24513 Snack Subsidy	0	0						
24700 Grants-In-Aid Fed Govt Inter.Agenc	114,649	0		180,000		179,000	179,000	179,000
24801 Federal Forest Fees	2,234,228	2,020,047		1,185,000				
24990 Other Revenue Fm Federal Sources		94						
25200 Transfers From Other Funds	968,000	1,874,060		1,376,000		4,488,000	4,488,000	4,488,000
25400 Net Working Capital	13,990,673	12,125,084		6,382,000		7,670,000	7,670,000	7,670,000
Total Resources:	156,156,961	152,013,105		142,262,000		143,270,100	143,270,100	143,270,100

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	11,266,526	10,458,430	257.620	13,682,176	249.802	14,205,296	14,205,296	14,205,296
112 Classified Salaries	1,118,134	1,018,007	41.467	1,097,047	34.718	896,986	896,986	896,986
121 Subs-Licensed Salaries	44,046	34,687		810,000		814,000	814,000	814,000
122 Subs-Classified Salaries	586	4,522						
123 Temps-Licensed Salaries	4,122	4,395						
124 Temps-Classified Salaries	3,835	8,523						
131 Licensed Salaries-Add'L	33,324	54,533		283,881		35,000	35,000	35,000
132 Nonlicensed Salaries O/T	2,460	2,682						
139 Cell Phone Stipend								
151 Department Head Increments				21,541		21,202	21,202	21,202
1XX Salaries Total:	12,473,033	11,585,779	299.087	15,894,645	284.520	15,972,484	15,972,484	15,972,484
211 Pers Employer Contribution	1,491,072	1,383,398		3,929,061		3,981,509	3,981,509	3,981,509
213 Pers Tier 3 Opsrp	353,360	364,287						
214 Pers Debt Service	351,375	436,925						
220 Social Security Administration	917,292	846,853		1,215,940		1,221,895	1,221,895	1,221,895
231 Worker'S Compensation	56,959	53,666		95,368		83,057	83,057	83,057
232 State Unemployment Insurance	36,085	44,667		103,315		79,862	79,862	79,862
243 Tax Sheltered Annuities	172,509	183,320		239,322		249,420	249,420	249,420
244 Insurance Benefits	3,081,637	3,197,008		4,164,949		3,966,278	3,966,278	3,966,278
2XX Employee Benefits Total:	6,460,290	6,510,125		9,747,956		9,582,021	9,582,021	9,582,021
319 Other Instruc.Prof.& Tech.Service	16,274	6,021		429,196		485,734	485,734	485,734
321 Equip. Rep.(Not On Serv. Contract)	285	83						
322 Repairs & Maint.Svcs.(On Contract)	2,563	4,116		4,770		5,500	5,500	5,500
324 Rentals	3,902	5,171		4,770		4,770	4,770	4,770
341 Travel - Local In-District	565	1,338		1,000		1,000	1,000	1,000
346 In-District Expense	236	1,428				150	150	150
353 Postage	3,177	3,867		3,200		3,550	3,550	3,550
389 Other Non-Instruc.Prof.&Tech. Serv		348						
3XX Purchased Services Total:	27,002	22,372		442,936		500,704	500,704	500,704
410 Supplies	242,856	332,153		339,763		306,247	306,247	306,247
421 Textbooks	10,649	5,402		9,735		5,200	5,200	5,200
431 Library Books	350	327						
440 Periodicals	807							
460 Non-Consumable Supplies	8,955	1,865				1,700	1,700	1,700
470 Computer Software	2,866	4,148		6,051		250	250	250
480 Computer Hardware	109,439	83,292				1,800	1,800	1,800
4XX Supplies & Materials Total:	375,922	427,188		355,549		315,197	315,197	315,197
1111 Regular Elementary School Prog Total:	19,336,246	18,545,464	299.087	26,441,085	284.520	26,370,406	26,370,406	26,370,406
1112 Intermediate 4-5								
111 Licensed Salaries	5,554,302	5,361,178						
112 Classified Salaries	85,050	104,316						
123 Temps-Licensed Salaries	7,087							

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Salaries-Add'L	2,940	8,053						
1XX Salaries Total:	5,649,378	5,473,547						
211 Pers Employer Contribution	719,905	721,679						
213 Pers Tier 3 Opsrp	111,731	130,338						
214 Pers Debt Service	159,260	212,026						
220 Social Security Administration	417,817	403,693						
231 Worker'S Compensation	25,483	24,868						
232 State Unemployment Insurance	16,403	21,121						
243 Tax Sheltered Annuities	82,663	86,440						
244 Insurance Benefits	1,237,038	1,345,175						
2XX Employee Benefits Total:	2,770,299	2,945,337						
311 Instruction Services	262							
319 Other Instruc.Prof.& Tech.Service	502	3,460						
321 Equip. Rep.(Not On Serv. Contract)	140	42						
322 Repairs & Maint.Svcs.(On Contract)	1,545	1,728						
324 Rentals	1,952	1,453						
341 Travel - Local In-District	6							
343 Travel & Fees, Student	270	750						
346 In-District Expense	7	1,247						
353 Postage	339	301						
389 Other Non-Instruc.Prof.&Tech. Serv		698						
3XX Purchased Services Total:	5,024	9,679						
410 Supplies	164,281	161,733						
421 Textbooks	7,704	821						
432 Reference Books		293						
440 Periodicals	512							
460 Non-Consumable Supplies	205	1,496						
470 Computer Software	1,761	439						
480 Computer Hardware	14,856	17,957						
4XX Supplies & Materials Total:	189,318	182,739						
1112 Intermediate 4-5 Total:	8,614,020	8,611,302						
1113 Elementary Extra-Curricular								
111 Licensed Salaries	10,917	7,404	0.170	9,565				
152 Activity Increments	20,649	17,710						
1XX Salaries Total:	31,566	25,114	0.170	9,565				
211 Pers Employer Contribution	3,773	2,829		2,391				
213 Pers Tier 3 Opsrp	973	1,152						
214 Pers Debt Service	782	980						
220 Social Security Administration	2,326	1,844		732				
231 Worker'S Compensation	142	114		57				
232 State Unemployment Insurance	98	96		62				
243 Tax Sheltered Annuities		172		153				

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	2,517	1,857		2,334				
2XX Employee Benefits Total:	10,610	9,044		5,730				
319 Other Instruc.Prof.& Tech.Service	800							
346 In-District Expense	48							
3XX Purchased Services Total:	848							
1113 Elementary Extra-Curricular Total:	43,024	34,158	0.170	15,294				
1121 Regular Middle School Program								
111 Licensed Salaries	8,466,335	8,388,098	139.178	7,423,583	136.330	7,759,609	7,759,609	7,759,609
112 Classified Salaries	206,014	203,877	5.327	137,478	2.245	59,314	59,314	59,314
121 Subs-Licensed Salaries	10,820	6,808		440,000		440,000	440,000	440,000
123 Temps-Licensed Salaries	19,236	22,463						
124 Temps-Classified Salaries	1,416	604						
131 Licensed Salaries-Add'L	6,450	7,544		55,880		54,864	54,864	54,864
132 Nonlicensed Salaries O/T	521	906						
139 Cell Phone Stipend	0							
151 Department Head Increments	213,574	201,743		181,076		168,090	168,090	168,090
1XX Salaries Total:	8,924,366	8,832,043	144.505	8,238,017	138.575	8,481,876	8,481,876	8,481,876
211 Pers Employer Contribution	1,096,526	1,129,462		2,077,001		2,113,281	2,113,281	2,113,281
213 Pers Tier 3 Opsrp	204,219	233,763						
214 Pers Debt Service	248,501	340,544						
220 Social Security Administration	659,852	648,048		631,094		648,864	648,864	648,864
231 Worker'S Compensation	40,312	40,199		49,497		44,105	44,105	44,105
232 State Unemployment Insurance	25,862	34,066		53,623		42,409	42,409	42,409
243 Tax Sheltered Annuities	122,431	139,869		126,399		136,330	136,330	136,330
244 Insurance Benefits	1,933,113	2,156,238		2,015,645		1,928,065	1,928,065	1,928,065
2XX Employee Benefits Total:	4,330,816	4,722,189		4,953,260		4,913,054	4,913,054	4,913,054
319 Other Instruc.Prof.& Tech.Service	3,129	16,152		68,747		194,223	194,223	194,223
321 Equip. Rep.(Not On Serv. Contract)	2,149	541		665		942	942	942
322 Repairs & Maint.Svcs.(On Contract)		893						
324 Rentals	1,500							
331 Pupil Transp. To And From School		229						
341 Travel - Local In-District	1,419	952		1,700		1,000	1,000	1,000
342 Travel & Exp. Out Of District	485	2,654						
343 Travel & Fees, Student		305				250	250	250
346 In-District Expense	4,380	2,376						
353 Postage	2,697	1,831		2,240		2,240	2,240	2,240
389 Other Non-Instruc.Prof.&Tech. Serv	1,958	1,474				300	300	300
3XX Purchased Services Total:	17,717	27,408		73,352		198,955	198,955	198,955
410 Supplies	217,874	186,076		198,001		181,912	181,912	181,912
421 Textbooks	10,250	3,383		1,686		1,958	1,958	1,958
422 Repair Of Textbooks	110							
431 Library Books		210						

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	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
432 Reference Books	48	75						
440 Periodicals	756	5,987		100		100	100	100
460 Non-Consumable Supplies	10,478	8,368		250		250	250	250
470 Computer Software	13,253	22,760		5,960		5,800	5,800	5,800
480 Computer Hardware	91,890	105,384		2,500		3,000	3,000	3,000
4XX Supplies & Materials Total:	344,659	332,243		208,497		193,020	193,020	193,020
640 Dues And Fees		140						
6XX Other Objects Total:		140						
1121 Regular Middle School Program Total:	13,617,558	13,914,023	144.505	13,473,126	138.575	13,786,905	13,786,905	13,786,905
1122 Middle School Activities								
112 Classified Salaries		92						
121 Subs-Licensed Salaries	5,259	5,541						
124 Temps-Classified Salaries		510						
131 Licensed Salaries-Add'L	58	2,075						
132 Nonlicensed Salaries O/T	2,402	822						
152 Activity Increments	70,002	78,173		105,800		104,280	104,280	104,280
153 Athletic Increments	77,493	75,963		87,392		86,136	86,136	86,136
154 Supervision-After Sch. Activities	849	1,060		14,976		14,976	14,976	14,976
1XX Salaries Total:	156,064	164,236		208,168		205,392	205,392	205,392
211 Pers Employer Contribution	16,416	18,171		52,042		52,580	52,580	52,580
213 Pers Tier 3 Opsrp	2,813	4,949						
214 Pers Debt Service	2,923	5,693						
220 Social Security Administration	11,821	12,128		15,925		15,713	15,713	15,713
231 Worker'S Compensation	722	744		1,249		1,068	1,068	1,068
232 State Unemployment Insurance	536	634		1,353		1,027	1,027	1,027
243 Tax Sheltered Annuities	31	22						
244 Insurance Benefits	83	109						
2XX Employee Benefits Total:	35,346	42,450		70,569		70,388	70,388	70,388
319 Other Instruc.Prof. & Tech.Service	2,000			1,565		1,543	1,543	1,543
389 Other Non-Instruc.Prof.&Tech. Serv	300							
3XX Purchased Services Total:	2,300			1,565		1,543	1,543	1,543
410 Supplies	2,405	2,685		3,190		3,081	3,081	3,081
4XX Supplies & Materials Total:	2,405	2,685		3,190		3,081	3,081	3,081
1122 Middle School Activities Total:	196,116	209,372		283,492		280,404	280,404	280,404
1131 Regular High School Program								
111 Licensed Salaries	12,592,580	11,846,842	183.338	10,342,322	192.300	10,951,217	10,951,217	10,951,217
112 Classified Salaries	482,738	355,340	20.587	569,101	9.402	251,901	251,901	251,901
121 Subs-Licensed Salaries	1,457,641	1,370,923		445,000		445,000	445,000	445,000
122 Subs-Classified Salaries	2,830	979						

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
123 Temps-Licensed Salaries	41,680	151,656						
124 Temps-Classified Salaries	37,145	30,470						
131 Licensed Salaries-Add'L	41,980	54,088		109,171		69,000	69,000	69,000
132 Nonlicensed Salaries O/T	2,889	1,301		508				
139 Cell Phone Stipend	985	1,238						
151 Department Head Increments	330,097	316,870		362,537		318,136	318,136	318,136
1XX Salaries Total:	14,990,564	14,129,706	203.925	11,828,639	201.702	12,035,254	12,035,254	12,035,254
211 Pers Employer Contribution	1,742,127	1,686,987		2,961,459		3,022,285	3,022,285	3,022,285
213 Pers Tier 3 Opsrp	309,375	318,526						
214 Pers Debt Service	385,359	501,662						
220 Social Security Administration	1,096,996	1,036,514		901,984		920,697	920,697	920,697
231 Worker'S Compensation	67,848	65,093		70,744		62,584	62,584	62,584
232 State Unemployment Insurance	43,374	54,642		76,640		60,176	60,176	60,176
243 Tax Sheltered Annuities	195,790	205,799		168,710		192,300	192,300	192,300
244 Insurance Benefits	2,862,497	2,975,785		2,831,648		2,796,379	2,796,379	2,796,379
2XX Employee Benefits Total:	6,703,366	6,845,006		7,011,184		7,054,421	7,054,421	7,054,421
319 Other Instruc.Prof.& Tech.Service	6,956	11,274		95,614		561,412	561,412	561,412
321 Equip. Rep.(Not On Serv. Contract)	32,115	30,731		33,212		30,726	30,726	30,726
322 Repairs & Maint.Svcs.(On Contract)	9,946	18,245		40,000		40,000	40,000	40,000
324 Rentals	20,851	27,322		8,000		8,000	8,000	8,000
341 Travel - Local In-District	1,199	1,800		2,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District	2,397	4,412		800				
343 Travel & Fees, Student	900	1,030		650		650	650	650
346 In-District Expense	1,588	505		500		600	600	600
351 Telephone	246	419				300	300	300
353 Postage	18,793	8,581		4,352		6,704	6,704	6,704
374 Tuition Payments - Other				16,507		16,182	16,182	16,182
389 Other Non-Instruc.Prof.&Tech. Serv	10,459	8,442		3,400		2,500	2,500	2,500
3XX Purchased Services Total:	105,449	112,760		205,035		668,074	668,074	668,074
410 Supplies	285,163	223,028		243,279		254,980	254,980	254,980
419 Miscellaneous	74	84		160		160	160	160
421 Textbooks	10,708	16,359		7,236		7,425	7,425	7,425
422 Repair Of Textbooks	756							
432 Reference Books	634							
440 Periodicals	3,109	2,832		2,390		1,790	1,790	1,790
460 Non-Consumable Supplies	50,010	31,905		35,285		31,561	31,561	31,561
470 Computer Software	6,390	15,903		1,676		2,880	2,880	2,880
480 Computer Hardware	11,021	11,363		3,120		1,000	1,000	1,000
4XX Supplies & Materials Total:	367,865	301,475		293,146		299,796	299,796	299,796
542 Replacement Equipment Purchases				972				
5XX Capital Outlay Total:				972				
640 Dues And Fees	14,843	13,501		21,170		34,106	34,106	34,106

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	14,843	13,501		21,170		34,106	34,106	34,106
861 Vehicle Supplies	8,634	95		4,725		1,000	1,000	1,000
864 Fuel		4,957						
8XX Maintenance Supplies Total:	8,634	5,052		4,725		1,000	1,000	1,000
1131 Regular High School Program Total:	22,190,722	21,407,500	203.925	19,364,871	201.702	20,092,650	20,092,650	20,092,650
1132 Student Activities								
111 Licensed Salaries	253,554	335,706	6.200	390,069	5.950	337,198	337,198	337,198
112 Classified Salaries		419						
121 Subs-Licensed Salaries	20,866	20,799						
124 Temps-Classified Salaries	9,072	2,183						
131 Licensed Salaries-Add'L	21,351	13,986		4,064		4,064	4,064	4,064
132 Nonlicensed Salaries O/T	10,594	11,248						
139 Cell Phone Stipend	1,809	2,412						
151 Department Head Increments	37,920	47,809				38,692	38,692	38,692
152 Activity Increments	155,480	152,028		168,948		194,952	194,952	194,952
153 Athletic Increments	1,028,006	877,143		634,032		777,532	777,532	777,532
154 Supervision-After Sch. Activities	22,311	29,778		48,860		48,860	48,860	48,860
1XX Salaries Total:	1,560,963	1,493,510	6.200	1,245,973	5.950	1,401,298	1,401,298	1,401,298
211 Pers Employer Contribution	139,645	139,490		311,493		358,732	358,732	358,732
213 Pers Tier 3 Opsrp	18,228	17,298						
214 Pers Debt Service	28,818	38,926						
220 Social Security Administration	115,855	111,034		95,317		107,199	107,199	107,199
231 Worker'S Compensation	7,246	7,067		7,476		7,287	7,287	7,287
232 State Unemployment Insurance	4,506	5,799		8,099		7,007	7,007	7,007
243 Tax Sheltered Annuities	6,091	6,538		5,580		5,950	5,950	5,950
244 Insurance Benefits	72,057	84,567		85,126		81,515	81,515	81,515
2XX Employee Benefits Total:	392,445	410,719		513,091		567,690	567,690	567,690
319 Other Instruc.Prof.& Tech.Service	15,407	20,301		9,648		20,000	20,000	20,000
321 Equip. Rep.(Not On Serv. Contract)	2,120	12,514		4,000		4,000	4,000	4,000
324 Rentals	6,830	15,559		13,551		13,551	13,551	13,551
325 Electricity	17,505	18,451		13,796		13,796	13,796	13,796
341 Travel - Local In-District				90		90	90	90
342 Travel & Exp. Out Of District	3,793	4,982				1,000	1,000	1,000
343 Travel & Fees, Student	5,000	4,840		6,844		6,844	6,844	6,844
346 In-District Expense	60	25		14,500		10,000	10,000	10,000
353 Postage	933	417		2,172		1,672	1,672	1,672
389 Other Non-Instruc.Prof.&Tech. Serv	84,063	83,453		72,052		73,110	73,110	73,110
391 Football Services	16,488	16,488		11,728		11,728	11,728	11,728
392 Clean-Up, Parking & U Of O Super.	3,721	3,721		2,647		2,647	2,647	2,647
393 Security Personnel	11,877	12,094		8,880		8,880	8,880	8,880
397 Ambulance Service	7,604	7,604		5,409		5,409	5,409	5,409
3XX Purchased Services Total:	175,403	200,449		165,317		172,727	172,727	172,727

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	69,663	52,918		62,179		64,950	64,950	64,950
419 Miscellaneous	13,511	13,246		12,777		9,677	9,677	9,677
460 Non-Consumable Supplies	9,274	350						
470 Computer Software		1,100						
480 Computer Hardware		879						
4XX Supplies & Materials Total:	92,448	68,492		74,956		74,627	74,627	74,627
640 Dues And Fees	11,649	8,297		14,690		15,455	15,455	15,455
641 Extra-Curricular Scholarships				30,000				
6XX Other Objects Total:	11,649	8,297		44,690		15,455	15,455	15,455
861 Vehicle Supplies	44	0		1,855		3,710	3,710	3,710
864 Fuel		7,343						
8XX Maintenance Supplies Total:	44	7,343		1,855		3,710	3,710	3,710
1132 Student Activities Total:	2,232,952	2,188,810	6.200	2,045,882	5.950	2,235,507	2,235,507	2,235,507
1210 Programs For Gifted & Talented								
111 Licensed Salaries	48,165	47,116	0.750	48,798	0.250	15,423	15,423	15,423
121 Subs-Licensed Salaries	2,498	10,652				30,000	30,000	30,000
123 Temps-Licensed Salaries	931	3,017						
124 Temps-Classified Salaries								
131 Licensed Salaries-Add'L	4,302	3,179				30,000	30,000	30,000
132 Nonlicensed Salaries O/T		346						
151 Department Head Increments	16,518	20,554		8,385		8,253	8,253	8,253
1XX Salaries Total:	72,415	84,864	0.750	57,183	0.250	83,676	83,676	83,676
211 Pers Employer Contribution	9,576	10,514		14,296		17,461	17,461	17,461
213 Pers Tier 3 Opsrp	821	454						
214 Pers Debt Service	1,874	2,746						
220 Social Security Administration	5,407	6,305		4,374		6,401	6,401	6,401
231 Worker'S Compensation	320	386		343		435	435	435
232 State Unemployment Insurance	216	330		372		418	418	418
243 Tax Sheltered Annuities	8			675		250	250	250
244 Insurance Benefits	9,324	9,857		10,298		5,375	5,375	5,375
2XX Employee Benefits Total:	27,547	30,592		30,357		30,341	30,341	30,341
319 Other Instruc.Prof.& Tech.Service				8,000				
341 Travel - Local In-District		271		500				
342 Travel & Exp. Out Of District		69		750				
346 In-District Expense		166		1,000				
353 Postage				300				
3XX Purchased Services Total:		506		10,550				
410 Supplies	1,123	35		12,200				
4XX Supplies & Materials Total:	1,123	35		12,200				

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1210 Programs For Gifted & Talented Total:	101,085	115,996	0.750	110,290	0.250	114,017	114,017	114,017
1220 Restrictive Programs								
111 Licensed Salaries	336,827	341,020	7.300	345,977	7.300	340,588	340,588	340,588
112 Classified Salaries	1,575,669	1,550,949	46.965	1,251,067	47.715	1,356,004	1,356,004	1,356,004
121 Subs-Licensed Salaries	0	-9,384		97,707				
122 Subs-Classified Salaries	42,731	0						
123 Temps-Licensed Salaries	66,245	39,485		13,053		49,230	49,230	49,230
124 Temps-Classified Salaries	232,534	273,445		80,853		102,770	102,770	102,770
131 Licensed Salaries-Add'L	53,525	67,956		83,856		136,548	136,548	136,548
132 Nonlicensed Salaries O/T	633	1,932						
151 Department Head Increments	7,283	643		2,648		2,606	2,606	2,606
1XX Salaries Total:	2,315,448	2,266,047	54.265	1,875,161	55.015	1,987,746	1,987,746	1,987,746
211 Pers Employer Contribution	221,513	227,296		458,268		482,956	482,956	482,956
213 Pers Tier 3 Opsrp	101,825	113,925						
214 Pers Debt Service	62,428	84,014						
220 Social Security Administration	171,677	178,355		153,257		154,908	154,908	154,908
231 Worker'S Compensation	11,299	11,760		10,871		9,521	9,521	9,521
232 State Unemployment Insurance	6,554	9,249		11,777		9,154	9,154	9,154
243 Tax Sheltered Annuities	13,691	15,213		16,824		7,300	7,300	7,300
244 Insurance Benefits	898,277	1,022,517		786,707		774,700	774,700	774,700
2XX Employee Benefits Total:	1,487,264	1,662,329		1,437,703		1,438,539	1,438,539	1,438,539
319 Other Instruc.Prof.& Tech.Service	474,855	251,502				2,000	2,000	2,000
322 Repairs & Maint.Svcs.(On Contract)	887	972						
324 Rentals	37,993	39,067		21,700		21,700	21,700	21,700
331 Pupil Transp. To And From School	165							
341 Travel - Local In-District	5,979	243		6,200		500	500	500
342 Travel & Exp. Out Of District	277	67						
346 In-District Expense	1,775			1,000				
351 Telephone	1,575	12		200		100	100	100
353 Postage	866	562		825		550	550	550
373 Tuition-Private Schools/Agencies	756			1,000				
389 Other Non-Instruc.Prof.&Tech. Serv		270						
3XX Purchased Services Total:	525,128	292,695		30,925		24,850	24,850	24,850
410 Supplies	6,964	9,409		13,991		13,566	13,566	13,566
421 Textbooks	582	156						
440 Periodicals	109	191						
480 Computer Hardware	581	1,208						
4XX Supplies & Materials Total:	8,236	10,965		13,991		13,566	13,566	13,566
864 Fuel								
8XX Maintenance Supplies Total:								
1220 Restrictive Programs Total:	4,336,075	4,232,036	54.265	3,357,780	55.015	3,464,701	3,464,701	3,464,701

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1229 Other Restrictive Programs								
111 Licensed Salaries	186,203	183,276	4.000	254,592	4.000	232,847	232,847	232,847
112 Classified Salaries	59,659	30,537	1.000	32,169	1.000	31,808	31,808	31,808
131 Licensed Salaries-Add'L	4,380							
1XX Salaries Total:	250,242	213,813	5.000	286,761	5.000	264,655	264,655	264,655
211 Pers Employer Contribution	37,095	33,113		71,690		67,752	67,752	67,752
213 Pers Tier 3 Opsrp	181							
214 Pers Debt Service	7,215	8,264						
220 Social Security Administration	18,703	15,721		21,937		20,246	20,246	20,246
231 Worker'S Compensation	1,138	972		1,721		1,376	1,376	1,376
232 State Unemployment Insurance	714	822		1,864		1,323	1,323	1,323
243 Tax Sheltered Annuities	2,773	2,782		3,780		4,000	4,000	4,000
244 Insurance Benefits	58,363	52,281		68,820		68,940	68,940	68,940
2XX Employee Benefits Total:	126,181	113,955		169,812		163,637	163,637	163,637
319 Other Instruc.Prof.& Tech.Service	4,323	6,131						
341 Travel - Local In-District	6,056	0						
342 Travel & Exp. Out Of District	45							
3XX Purchased Services Total:	10,424	6,131						
410 Supplies	857	1,324						
4XX Supplies & Materials Total:	857	1,324						
1229 Other Restrictive Programs Total:	387,704	335,223	5.000	456,573	5.000	428,292	428,292	428,292
1250 Less Restrictive Students W Di								
111 Licensed Salaries	3,129,849	3,116,457	57.523	3,000,865	58.123	3,099,448	3,099,448	3,099,448
112 Classified Salaries	1,356,223	1,319,270	44.690	1,112,919	45.378	1,181,518	1,181,518	1,181,518
121 Subs-Licensed Salaries	6,770							
122 Subs-Classified Salaries	90,568	125,829		58,000		58,000	58,000	58,000
123 Temps-Licensed Salaries	32,771	11,027						
124 Temps-Classified Salaries	5,238	38,117						
131 Licensed Salaries-Add'L	2,579	2,665		10,160		10,000	10,000	10,000
132 Nonlicensed Salaries O/T	53	12						
139 Cell Phone Stipend	228							
151 Department Head Increments	23,626	8,743		30,142		29,667	29,667	29,667
1XX Salaries Total:	4,647,905	4,622,121	102.213	4,212,085	103.501	4,378,632	4,378,632	4,378,632
211 Pers Employer Contribution	527,851	487,318		1,084,385		1,106,082	1,106,082	1,106,082
213 Pers Tier 3 Opsrp	156,559	157,633						
214 Pers Debt Service	130,292	158,932						
220 Social Security Administration	344,058	329,111		262,517		334,965	334,965	334,965
231 Worker'S Compensation	21,602	21,101		26,373		22,769	22,769	22,769
232 State Unemployment Insurance	13,243	17,083		28,571		21,893	21,893	21,893
243 Tax Sheltered Annuities	57,853	66,810		62,065		58,123	58,123	58,123
244 Insurance Benefits	1,370,992	1,512,877		1,473,192		1,437,930	1,437,930	1,437,930

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	2,622,448	2,750,865		2,937,102		2,981,762	2,981,762	2,981,762
319 Other Instruc.Prof.& Tech.Service	83,346	87,222		20,601		20,601	20,601	20,601
341 Travel - Local In-District	2,189	0						
342 Travel & Exp. Out Of District	151	100						
351 Telephone	852	349						
3XX Purchased Services Total:	86,539	87,671		20,601		20,601	20,601	20,601
410 Supplies	865	319		847		1,647	1,647	1,647
421 Textbooks	463							
4XX Supplies & Materials Total:	1,328	319		847		1,647	1,647	1,647
1250 Less Restrictive Students W Di Total:	7,358,220	7,460,977	102.213	7,170,636	103.501	7,382,643	7,382,643	7,382,643
1260 Early Intervention								
111 Licensed Salaries	16,915	11,050	1.200	83,655	1.250	67,743	67,743	67,743
123 Temps-Licensed Salaries	803	2,096						
131 Licensed Salaries-Add'L	7,277	3,610						
139 Cell Phone Stipend								
151 Department Head Increments	2,704	878		3,068		3,020	3,020	3,020
1XX Salaries Total:	27,699	17,633	1.200	86,723	1.250	70,763	70,763	70,763
211 Pers Employer Contribution	3,332	2,373		21,681		18,115	18,115	18,115
213 Pers Tier 3 Opsrp	815	313						
214 Pers Debt Service	731	670						
220 Social Security Administration	2,033	1,288		6,634		5,413	5,413	5,413
231 Worker'S Compensation	124	80		520		368	368	368
232 State Unemployment Insurance	81	67		564		354	354	354
243 Tax Sheltered Annuities	140			1,080		1,250	1,250	1,250
244 Insurance Benefits	4,184	2,674		16,476		17,125	17,125	17,125
2XX Employee Benefits Total:	11,439	7,465		46,955		42,625	42,625	42,625
319 Other Instruc.Prof.& Tech.Service	49,875	0						
341 Travel - Local In-District	402	99						
346 In-District Expense	177							
353 Postage	18							
3XX Purchased Services Total:	50,473	99						
410 Supplies	1,283	1,855		1,006		1,006	1,006	1,006
4XX Supplies & Materials Total:	1,283	1,855		1,006		1,006	1,006	1,006
1260 Early Intervention Total:	90,893	27,052	1.200	134,685	1.250	114,394	114,394	114,394
1271 Remediation								
111 Licensed Salaries	23,992	15,714						
112 Classified Salaries		21,424						
122 Subs-Classified Salaries		2,125						

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		Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
		2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
131	Licensed Salaries-Add'L	26,678	16,357						
1XX	Salaries Total:	50,670	55,620						
211	Pers Employer Contribution	2,706	4,461						
213	Pers Tier 3 Opsrp	3,339	3,133						
214	Pers Debt Service	846	1,909						
220	Social Security Administration	3,696	4,195						
231	Worker'S Compensation	236	266						
232	State Unemployment Insurance	177	217						
243	Tax Sheltered Annuities	173	584						
244	Insurance Benefits	3,702	10,928						
2XX	Employee Benefits Total:	14,874	25,694						
319	Other Instruc.Prof.& Tech.Service	6,438	1,368						
3XX	Purchased Services Total:	6,438	1,368						
410	Supplies	527							
421	Textbooks	159	472						
460	Non-Consumable Supplies	761							
470	Computer Software	1,000							
480	Computer Hardware	8,113	7,403						
4XX	Supplies & Materials Total:	10,560	7,875						
1271	Remediation Total:	82,542	90,556						
1280	Alternative Education								
111	Licensed Salaries	800,407	678,952	7.767	481,202	5.767	337,667	337,667	337,667
112	Classified Salaries	166,690	110,336			1.162	35,369	35,369	35,369
121	Subs-Licensed Salaries	33,419	7,989		6,539		6,539	6,539	6,539
122	Subs-Classified Salaries	1,578	183						
123	Temps-Licensed Salaries	26,497	77,144				97,707	97,707	97,707
124	Temps-Classified Salaries	5,859	2,123						
131	Licensed Salaries-Add'L	4,716	17,108		4,026		13,239	13,239	13,239
132	Nonlicensed Salaries O/T	840	1,041						
139	Cell Phone Stipend	122	210						
151	Department Head Increments		11,337				12,468	12,468	12,468
1XX	Salaries Total:	1,040,127	906,422	7.767	491,767	6.929	502,989	502,989	502,989
211	Pers Employer Contribution	120,443	109,405		121,895		127,902	127,902	127,902
213	Pers Tier 3 Opsrp	17,193	21,671						
214	Pers Debt Service	26,852	31,878						
220	Social Security Administration	73,462	66,507		37,620		38,479	38,479	38,479
231	Worker'S Compensation	4,566	4,175		2,951		2,616	2,616	2,616
232	State Unemployment Insurance	2,812	3,449		3,196		2,515	2,515	2,515
243	Tax Sheltered Annuities	13,761	11,819		6,990		5,767	5,767	5,767
244	Insurance Benefits	200,978	209,936		107,056		95,864	95,864	95,864
2XX	Employee Benefits Total:	460,065	458,840		279,709		273,142	273,142	273,142

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	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
311 Instruction Services	2,294,043	2,747,205		758,064		1,284,496	1,284,496	1,284,496
319 Other Instruc.Prof.& Tech.Service	2,944	19,803		128,147		633,953	633,953	633,953
322 Repairs & Maint.Svcs.(On Contract)	746	965						
324 Rentals	402	842						
341 Travel - Local In-District	3,850	451				750	750	750
342 Travel & Exp. Out Of District	1,871	2,494				1,000	1,000	1,000
343 Travel & Fees, Student	425	1,142						
346 In-District Expense	4,330	6,381				4,300	4,300	4,300
351 Telephone	124							
353 Postage	266	446						
371 Tuition-Public Local Ed Agencies	0	69,345				40,000	40,000	40,000
373 Tuition-Private Schools/Agencies	124	1,053		885,154				
374 Tuition Payments - Other	66,613					1,000	1,000	1,000
389 Other Non-Instruc.Prof.&Tech. Serv	94,384	94,411		20,000		173,959	173,959	173,959
3XX Purchased Services Total:	2,470,122	2,944,540		1,791,365		2,139,458	2,139,458	2,139,458
410 Supplies	31,105	26,309		16,394		9,669	9,669	9,669
421 Textbooks	2,953	320						
432 Reference Books		34						
440 Periodicals	207	155						
460 Non-Consumable Supplies	1,240	228						
470 Computer Software	3,620	842						
480 Computer Hardware	346	1,185				1,000	1,000	1,000
4XX Supplies & Materials Total:	39,472	29,074		16,394		10,669	10,669	10,669
640 Dues And Fees	495	495						
655 Judg.& Settlem.Against The Distric		3,900						
6XX Other Objects Total:	495	4,395						
1280 Alternative Education Total:	4,010,281	4,343,269	7.767	2,579,235	6.929	2,926,258	2,926,258	2,926,258
1288 Charter Flow-Through								
360 Charter School Payments	2,643,261	2,461,881		3,063,000		3,499,000	3,499,000	3,499,000
361 Charter School Local Option Pmnts	299,040	235,350		259,700		272,800	272,800	272,800
3XX Purchased Services Total:	2,942,301	2,697,231		3,322,700		3,771,800	3,771,800	3,771,800
720 Flow-Through	107,983	35,262		35,000		40,000	40,000	40,000
7XX Transfers Total:	107,983	35,262		35,000		40,000	40,000	40,000
1288 Charter Flow-Through Total:	3,050,283	2,732,494		3,357,700		3,811,800	3,811,800	3,811,800
1291 English Language Learner								
111 Licensed Salaries	796,614	801,805	12.877	770,551	12.877	744,520	744,520	744,520
112 Classified Salaries	131,194	127,509	3.899	117,151	3.870	113,880	113,880	113,880
121 Subs-Licensed Salaries	2,156	13,095						
122 Subs-Classified Salaries	875	369						
123 Temps-Licensed Salaries	13,628	1,172						
124 Temps-Classified Salaries	4,073							

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Salaries-Add'L	1,179	2,366						
132 Nonlicensed Salaries O/T	26	826						
139 Cell Phone Stipend	670	600						
151 Department Head Increments	7,636							
1XX Salaries Total:	958,051	947,742	16.776	887,702	16.747	858,400	858,400	858,400
211 Pers Employer Contribution	109,620	110,199		221,926		219,750	219,750	219,750
213 Pers Tier 3 Opsrp	35,236	36,749						
214 Pers Debt Service	26,973	36,378						
220 Social Security Administration	71,328	69,316		67,909		65,668	65,668	65,668
231 Worker'S Compensation	4,381	4,352		5,326		4,464	4,464	4,464
232 State Unemployment Insurance	2,788	3,622		5,770		4,292	4,292	4,292
243 Tax Sheltered Annuities	15,040	17,096		12,291		12,877	12,877	12,877
244 Insurance Benefits	244,303	267,233		230,997		231,137	231,137	231,137
2XX Employee Benefits Total:	509,668	544,946		544,220		538,187	538,187	538,187
319 Other Instruct.Prof.& Tech.Service		2,400		1,000		1,000	1,000	1,000
322 Repairs & Maint.Svcs.(On Contract)	224	224		300		300	300	300
341 Travel - Local In-District	3,543	1,970		1,500		1,500	1,500	1,500
342 Travel & Exp. Out Of District	17,241	1,268		1,500		1,500	1,500	1,500
346 In-District Expense	1,088	2,273		9,700		1,800	1,800	1,800
351 Telephone	150			300		300	300	300
353 Postage	30	43		250		250	250	250
389 Other Non-Instruct.Prof.&Tech. Serv	9,342	5,330		9,000		9,000	9,000	9,000
3XX Purchased Services Total:	31,619	13,508		23,550		15,650	15,650	15,650
410 Supplies	5,313	3,052		3,823		3,825	3,825	3,825
421 Textbooks	4,095	3,537		5,792		5,150	5,150	5,150
431 Library Books	120			683		683	683	683
432 Reference Books	774	315		800		800	800	800
440 Periodicals		5		300		300	300	300
460 Non-Consumable Supplies	338	576		1,038		850	850	850
470 Computer Software	5,204	829		700		700	700	700
480 Computer Hardware	275	13,647		3,500		3,500	3,500	3,500
4XX Supplies & Materials Total:	16,119	21,961		16,636		15,808	15,808	15,808
640 Dues And Fees	134	29		200		200	200	200
6XX Other Objects Total:	134	29		200		200	200	200
1291 English Language Learner Total:	1,515,591	1,528,186	16.776	1,472,308	16.747	1,428,245	1,428,245	1,428,245
1294 Youth Corrections								
111 Licensed Salaries	28,665	29,751	0.500	29,585	0.500	28,949	28,949	28,949
1XX Salaries Total:	28,665	29,751	0.500	29,585	0.500	28,949	28,949	28,949
211 Pers Employer Contribution	4,363	4,688		7,396		7,411	7,411	7,411
214 Pers Debt Service		834						
220 Social Security Administration	2,190	2,274		2,263		2,215	2,215	2,215

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker'S Compensation	129	135		178		151	151	151
232 State Unemployment Insurance	86	119		192		145	145	145
243 Tax Sheltered Annuities	900	900		450		500	500	500
244 Insurance Benefits	6,110	6,525		6,865		6,850	6,850	6,850
2XX Employee Benefits Total:	14,612	15,811		17,344		17,271	17,271	17,271
319 Other Instruc.Prof.& Tech.Service		389						
3XX Purchased Services Total:		389						
410 Supplies		52						
4XX Supplies & Materials Total:		52						
1294 Youth Corrections Total:	43,277	46,003	0.500	46,930	0.500	46,220	46,220	46,220
1460 Special Programs Summer School								
111 Licensed Salaries					1.575	89,258	89,258	89,258
112 Classified Salaries	3,296	26			0.472	12,609	12,609	12,609
122 Subs-Classified Salaries		230						
124 Temps-Classified Salaries	5,362	27,169						
131 Licensed Salaries-Add'L	74,114	92,806						
1XX Salaries Total:	82,772	120,232			2.047	101,868	101,868	101,868
211 Pers Employer Contribution	7,235	10,399				26,078	26,078	26,078
213 Pers Tier 3 Opsrp	4,482	5,084						
214 Pers Debt Service	2,808	3,672						
220 Social Security Administration	6,959	8,162				7,793	7,793	7,793
231 Worker'S Compensation	423	527				530	530	530
232 State Unemployment Insurance	202	426				509	509	509
243 Tax Sheltered Annuities	27	52				1,575	1,575	1,575
244 Insurance Benefits	674	4,474				28,252	28,252	28,252
2XX Employee Benefits Total:	22,810	32,796				64,737	64,737	64,737
331 Pupil Transp. To And From School		2,088						
343 Travel & Fees, Student	2,654	1,137						
346 In-District Expense	14,743	11,245						
353 Postage	201	44						
3XX Purchased Services Total:	17,598	14,514						
410 Supplies	10,260	7,250				74,194	74,194	74,194
421 Textbooks	539							
4XX Supplies & Materials Total:	10,799	7,250				74,194	74,194	74,194
1460 Special Programs Summer School Total:	133,979	174,791			2.047	240,798	240,798	240,798

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1XXX Instruction Total:	87,340,567	85,997,213	842.358	80,309,886	821.986	82,723,241	82,723,241	82,723,241

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
2110 Attendance & Social Work Servi								
111 Licensed Salaries	152,784	153,037	4.250	250,524	4.250	234,440	234,440	234,440
123 Temps-Licensed Salaries	69,748	52,070						
131 Licensed Salaries-Add'L	955							
139 Cell Phone Stipend								
151 Department Head Increments	4,004	1,623		4,565		4,493	4,493	4,493
1XX Salaries Total:	227,491	206,730	4.250	255,089	4.250	238,933	238,933	238,933
211 Pers Employer Contribution	15,846	14,116		63,772		61,167	61,167	61,167
213 Pers Tier 3 Opsrp	8,301	10,214						
214 Pers Debt Service	4,542	6,142						
220 Social Security Administration	16,540	15,048		19,514		18,278	18,278	18,278
231 Worker'S Compensation	1,027	943		1,531		1,242	1,242	1,242
232 State Unemployment Insurance	657	787		1,658		1,195	1,195	1,195
241 Professional Dues						1,200	1,200	1,200
243 Tax Sheltered Annuities	3,076	2,267		3,825		7,890	7,890	7,890
244 Insurance Benefits	38,289	39,684		58,353		58,115	58,115	58,115
2XX Employee Benefits Total:	88,278	89,202		148,653		149,087	149,087	149,087
341 Travel - Local In-District	1,244	0						
342 Travel & Exp. Out Of District	176							
3XX Purchased Services Total:	1,420	0						
2110 Attendance & Social Work Servi Total:	317,189	295,932	4.250	403,742	4.250	388,021	388,021	388,021
2115 Student Safety								
112 Classified Salaries	209,937	239,564	10.162	230,686	8.465	178,556	178,556	178,556
122 Subs-Classified Salaries	99	5						
132 Nonlicensed Salaries O/T	4,691	437						
1XX Salaries Total:	214,727	240,005	10.162	230,686	8.465	178,556	178,556	178,556
211 Pers Employer Contribution	24,644	28,443		57,671		45,710	45,710	45,710
213 Pers Tier 3 Opsrp	6,607	6,370						
214 Pers Debt Service	5,906	9,101						
220 Social Security Administration	15,661	17,587		17,648		13,660	13,660	13,660
231 Worker'S Compensation	1,982	1,982		2,345		1,953	1,953	1,953
232 State Unemployment Insurance	620	931		1,499		893	893	893
243 Tax Sheltered Annuities	1,716	1,393		1,829				
244 Insurance Benefits	103,795	138,209		141,252		119,695	119,695	119,695
2XX Employee Benefits Total:	160,932	204,016		222,244		181,911	181,911	181,911
389 Other Non-Instruc.Prof.&Tech. Serv	180,828	254,549		298,776		298,776	298,776	298,776
3XX Purchased Services Total:	180,828	254,549		298,776		298,776	298,776	298,776
2115 Student Safety Total:	556,486	698,570	10.162	751,706	8.465	659,243	659,243	659,243
2122 Counseling Services								

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
111 Licensed Salaries	1,384,773	1,225,167	23.860	1,390,026	24.380	1,404,626	1,404,626	1,404,626
112 Classified Salaries	6,426							
123 Temps-Licensed Salaries	37,952	51,751						
131 Licensed Salaries-Add'L	1,301	8,970						
139 Cell Phone Stipend	904	586						
1XX Salaries Total:	1,431,356	1,286,474	23.860	1,390,026	24.380	1,404,626	1,404,626	1,404,626
211 Pers Employer Contribution	157,892	141,464		347,507		359,584	359,584	359,584
213 Pers Tier 3 Opsrp	53,209	54,025						
214 Pers Debt Service	38,890	48,378						
220 Social Security Administration	104,856	93,503		106,337		107,454	107,454	107,454
231 Worker'S Compensation	6,430	5,837		8,340		7,305	7,305	7,305
232 State Unemployment Insurance	4,087	4,837		9,035		7,023	7,023	7,023
243 Tax Sheltered Annuities	26,321	24,359		21,474		24,380	24,380	24,380
244 Insurance Benefits	310,864	308,837		327,598		334,006	334,006	334,006
2XX Employee Benefits Total:	702,549	681,240		820,291		839,752	839,752	839,752
319 Other Instruc.Prof.& Tech.Service	528			3,800		3,775	3,775	3,775
341 Travel - Local In-District								
342 Travel & Exp. Out Of District	112			400		190	190	190
346 In-District Expense	435	356		1,000		625	625	625
353 Postage	1,524	1,836		3,000		2,775	2,775	2,775
389 Other Non-Instruc.Prof.&Tech. Serv	95	7,550						
3XX Purchased Services Total:	2,695	9,742		8,200		7,365	7,365	7,365
410 Supplies	7,660	7,038		9,196		9,716	9,716	9,716
421 Textbooks		120				340	340	340
432 Reference Books	350	315		200				
440 Periodicals	55	318		40		40	40	40
460 Non-Consumable Supplies	1,153	920				250	250	250
470 Computer Software	3,742	9,835		1,346		2,696	2,696	2,696
480 Computer Hardware		943						
4XX Supplies & Materials Total:	12,960	19,489		10,782		13,042	13,042	13,042
640 Dues And Fees	165			100		250	250	250
6XX Other Objects Total:	165			100		250	250	250
2122 Counseling Services Total:	2,149,725	1,996,945	23.860	2,229,399	24.380	2,265,035	2,265,035	2,265,035
2126 Placement Services								
112 Classified Salaries								
1XX Salaries Total:								
211 Pers Employer Contribution								
213 Pers Tier 3 Opsrp								
214 Pers Debt Service								
220 Social Security Administration								
231 Worker'S Compensation								

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance								
243 Tax Sheltered Annuities								
244 Insurance Benefits								
2XX Employee Benefits Total:								
2126 Placement Services Total:								
2129 Other Guidance Services								
111 Licensed Salaries	58,234	57,149						
1XX Salaries Total:	58,234	57,149						
211 Pers Employer Contribution	6,656	6,954						
213 Pers Tier 3 Opsrp	2,186	2,312						
214 Pers Debt Service	1,673	2,255						
220 Social Security Administration	4,264	4,195						
231 Worker'S Compensation	263	261						
232 State Unemployment Insurance	166	219						
243 Tax Sheltered Annuities	1,095	1,548						
244 Insurance Benefits	12,782	13,523						
2XX Employee Benefits Total:	29,085	31,267						
346 In-District Expense	269							
3XX Purchased Services Total:	269							
2129 Other Guidance Services Total:	87,588	88,417						
2131 Health Services								
111 Licensed Salaries	552,393	497,822	8.900	519,934	8.900	492,920	492,920	492,920
112 Classified Salaries	170,229	156,771	6.400	177,443	6.400	176,763	176,763	176,763
122 Subs-Classified Salaries	923	5,755		1,199		1,199	1,199	1,199
131 Licensed Salaries-Add'L	2,498			3,117		3,068	3,068	3,068
132 Nonlicensed Salaries O/T	2,337							
139 Cell Phone Stipend								
151 Department Head Increments	7,364	7,305		7,306		7,191	7,191	7,191
1XX Salaries Total:	735,743	667,652	15.300	708,999	15.300	681,142	681,142	681,142
211 Pers Employer Contribution	97,017	90,294		176,950		174,065	174,065	174,065
213 Pers Tier 3 Opsrp	9,498	7,384						
214 Pers Debt Service	20,368	24,342						
220 Social Security Administration	53,224	48,596		54,238		52,107	52,107	52,107
231 Worker'S Compensation	3,374	3,099		4,254		3,542	3,542	3,542
232 State Unemployment Insurance	2,068	2,541		4,608		3,406	3,406	3,406
243 Tax Sheltered Annuities	9,798	8,654		9,162		8,900	8,900	8,900
244 Insurance Benefits	191,462	203,560		211,157		212,426	212,426	212,426
2XX Employee Benefits Total:	386,810	388,470		460,370		454,446	454,446	454,446
321 Equip. Rep.(Not On Serv. Contract)	350	1,692		641		650	650	650

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
322 Repairs & Maint.Svcs.(On Contract)	90	110						
341 Travel - Local In-District	2,996	0		1,075		1,571	1,571	1,571
342 Travel & Exp. Out Of District	49	65						
346 In-District Expense	200	276						
351 Telephone	867	0						
353 Postage	271	252		552		300	300	300
354 Advertising	706	547						
389 Other Non-Instruc.Prof.&Tech. Serv	7,601	2,677						
3XX Purchased Services Total:	13,128	5,619		2,268		2,521	2,521	2,521
410 Supplies	8,186	11,303		12,571		12,000	12,000	12,000
432 Reference Books	150			181				
440 Periodicals	449	208		107		240	240	240
460 Non-Consumable Supplies	423							
470 Computer Software	94	125						
4XX Supplies & Materials Total:	9,302	11,636		12,859		12,240	12,240	12,240
640 Dues And Fees	875	500		534		500	500	500
650 Insurance	2,373							
6XX Other Objects Total:	3,248	500		534		500	500	500
2131 Health Services Total:	1,148,231	1,073,877	15.300	1,185,030	15.300	1,150,849	1,150,849	1,150,849
2132 Medical Services								
112 Classified Salaries	216							
131 Licensed Salaries-Add'L	1,682							
132 Nonlicensed Salaries O/T	175							
1XX Salaries Total:	2,074							
211 Pers Employer Contribution	304							
213 Pers Tier 3 Opsrp	2							
214 Pers Debt Service	67							
220 Social Security Administration	143							
231 Worker'S Compensation	9							
232 State Unemployment Insurance	6							
243 Tax Sheltered Annuities	0							
2XX Employee Benefits Total:	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:	20,907							
2139 Other Health Services								

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
112 Classified Salaries		9,196						
1XX Salaries Total:		9,196						
211 Pers Employer Contribution		1,264						
213 Pers Tier 3 Opsrp		168						
214 Pers Debt Service		354						
220 Social Security Administration		602						
231 Worker'S Compensation		45						
232 State Unemployment Insurance		32						
243 Tax Sheltered Annuities		46						
244 Insurance Benefits		4,736						
2XX Employee Benefits Total:		7,247						
346 In-District Expense	40							
389 Other Non-Instruc.Prof.&Tech. Serv	11,781	17,101						
3XX Purchased Services Total:	11,821	17,101						
2139 Other Health Services Total:	11,821	33,544						
2142 Psychological Testing Services								
410 Supplies	3,553	3,275		3,600		2,800	2,800	2,800
4XX Supplies & Materials Total:	3,553	3,275		3,600		2,800	2,800	2,800
2142 Psychological Testing Services Total:	3,553	3,275		3,600		2,800	2,800	2,800
2143 Psychological Counseling Servi								
111 Licensed Salaries	642,423	730,931	12.600	798,858	12.600	766,988	766,988	766,988
123 Temps-Licensed Salaries	35,066	48,563						
131 Licensed Salaries-Add'L	2,879	4,116						
139 Cell Phone Stipend	377	296						
151 Department Head Increments	4,004	2,767		4,565		4,493	4,493	4,493
1XX Salaries Total:	684,749	786,674	12.600	803,423	12.600	771,481	771,481	771,481
211 Pers Employer Contribution	68,796	83,739		257,395		197,499	197,499	197,499
213 Pers Tier 3 Opsrp	21,010	27,706						
214 Pers Debt Service	16,576	27,549						
220 Social Security Administration	50,581	57,930		78,763		59,018	59,018	59,018
231 Worker'S Compensation	3,070	3,558		6,177		4,012	4,012	4,012
232 State Unemployment Insurance	1,975	3,029		6,692		3,857	3,857	3,857
243 Tax Sheltered Annuities	12,469	14,141		14,490		12,600	12,600	12,600
244 Insurance Benefits	134,619	164,267		221,053		172,620	172,620	172,620
2XX Employee Benefits Total:	309,096	381,920		584,571		449,607	449,607	449,607
341 Travel - Local In-District	4,466	0						
342 Travel & Exp. Out Of District	143							
351 Telephone	198	0						

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	4,807	0						
410 Supplies	13,226	6,430		12,241		12,241	12,241	12,241
460 Non-Consumable Supplies		273						
4XX Supplies & Materials Total:	13,226	6,703		12,241		12,241	12,241	12,241
2143 Psychological Counseling Servi Total:	1,011,878	1,175,297	12.600	1,400,235	12.600	1,233,329	1,233,329	1,233,329
2152 Speech Pathology								
111 Licensed Salaries	751,211	759,006	13.750	789,151	13.760	772,251	772,251	772,251
123 Temps-Licensed Salaries	27,198							
131 Licensed Salaries-Add'L	208							
151 Department Head Increments	4,858	2,298		5,365		5,281	5,281	5,281
1XX Salaries Total:	783,474	761,304	13.750	794,516	13.760	777,532	777,532	777,532
211 Pers Employer Contribution	84,272	86,627		198,629		199,048	199,048	199,048
213 Pers Tier 3 Opsrp	30,794	33,280						
214 Pers Debt Service	21,451	29,619						
220 Social Security Administration	56,949	55,235		60,781		59,481	59,481	59,481
231 Worker'S Compensation	3,531	3,467		4,767		4,043	4,043	4,043
232 State Unemployment Insurance	2,192	2,864		5,164		3,888	3,888	3,888
243 Tax Sheltered Annuities	13,295	14,976		12,375		13,760	13,760	13,760
244 Insurance Benefits	173,106	191,531		188,788		188,512	188,512	188,512
2XX Employee Benefits Total:	385,591	417,600		470,504		468,732	468,732	468,732
321 Equip. Rep.(Not On Serv. Contract)	2,175	2,302						
341 Travel - Local In-District	640	0						
342 Travel & Exp. Out Of District	41							
389 Other Non-Instruc.Prof.&Tech. Serv								
3XX Purchased Services Total:	2,855	2,302						
410 Supplies	5,293	4,260		5,498		5,498	5,498	5,498
432 Reference Books	205							
460 Non-Consumable Supplies		324						
4XX Supplies & Materials Total:	5,498	4,584		5,498		5,498	5,498	5,498
640 Dues And Fees								
6XX Other Objects Total:								
2152 Speech Pathology Total:	1,177,418	1,185,789	13.750	1,270,518	13.760	1,251,762	1,251,762	1,251,762
2169 Misc.Support Of Educational Se								
111 Licensed Salaries	302,307	287,552	4.431	273,851	4.431	267,899	267,899	267,899
112 Classified Salaries	11,274	7,740						
131 Licensed Salaries-Add'L	20,196	71,521						
151 Department Head Increments	3,235	1,237		3,587		3,531	3,531	3,531

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	337,013	368,050	4.431	277,438	4.431	271,430	271,430	271,430
211 Pers Employer Contribution	44,680	47,477		69,359		69,486	69,486	69,486
213 Pers Tier 3 Opsrp	3,935	9,740						
214 Pers Debt Service	8,434	14,244						
220 Social Security Administration	24,558	27,066		21,224		20,764	20,764	20,764
231 Worker'S Compensation	1,517	1,656		1,665		1,411	1,411	1,411
232 State Unemployment Insurance	981	1,407		1,803		1,357	1,357	1,357
243 Tax Sheltered Annuities	2,814	3,769		3,988		4,431	4,431	4,431
244 Insurance Benefits	66,709	67,050		60,838		60,705	60,705	60,705
2XX Employee Benefits Total:	153,629	172,409		158,877		158,155	158,155	158,155
341 Travel - Local In-District	3,817	0						
342 Travel & Exp. Out Of District	392							
353 Postage		16						
3XX Purchased Services Total:	4,209	16						
410 Supplies	2,529	2,650		2,174		2,174	2,174	2,174
432 Reference Books		173						
440 Periodicals		25						
470 Computer Software		106						
480 Computer Hardware		43						
4XX Supplies & Materials Total:	3,033	2,718		2,174		2,174	2,174	2,174
640 Dues And Fees		225						
6XX Other Objects Total:		225						
2169 Misc.Support Of Educational Se Total:	497,884	543,419	4.431	438,489	4.431	431,758	431,758	431,758
2190 Director Of Ed Services								
112 Classified Salaries	194,418	193,416	4.000	176,269	4.000	169,316	169,316	169,316
113 Administrators	331,759	352,402	3.303	306,908	3.303	313,390	313,390	313,390
121 Subs-Licensed Salaries	54,015	58,831		63,618		63,618	63,618	63,618
123 Temps-Licensed Salaries	4,933							
124 Temps-Classified Salaries	3,194	89						
131 Licensed Salaries-Add'L	82,290	92,927		103,992		102,354	102,354	102,354
132 Nonlicensed Salaries O/T		284						
139 Cell Phone Stipend	1,814	2,501						
151 Department Head Increments		5,158						
1XX Salaries Total:	672,707	705,323	7.303	650,787	7.303	648,678	648,678	648,678
211 Pers Employer Contribution	79,575	84,990		152,518		157,664	157,664	157,664
213 Pers Tier 3 Opsrp	16,522	17,337						
214 Pers Debt Service	21,270	25,985						
220 Social Security Administration	49,898	52,131		49,785		49,624	49,624	49,624
231 Worker'S Compensation	3,039	3,220		3,905		3,373	3,373	3,373
232 State Unemployment Insurance	1,817	2,728		4,230		3,243	3,243	3,243
241 Professional Dues	1,480	225		6,815		6,815	6,815	6,815

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	20,825	22,739		19,638		20,656	20,656	20,656
244 Insurance Benefits	102,022	122,044		103,099		105,033	105,033	105,033
2XX Employee Benefits Total:	296,447	331,398		339,990		346,408	346,408	346,408
321 Equip. Rep.(Not On Serv. Contract)	373							
322 Repairs & Maint.Svcs.(On Contract)	1,630	3,153		3,700		3,700	3,700	3,700
324 Rentals	1,467			2,600		2,600	2,600	2,600
341 Travel - Local In-District	2,029	27,132		32,197		32,197	32,197	32,197
342 Travel & Exp. Out Of District	1,915	2,331						
346 In-District Expense	2,281	5,054						
351 Telephone	363			5,342		5,342	5,342	5,342
353 Postage	3,553	3,857		4,000		4,000	4,000	4,000
382 Legal Services	18,934	161,785						
389 Other Non-Instruc.Prof.&Tech. Serv	18,083	49,205		1,271		1,271	1,271	1,271
3XX Purchased Services Total:	50,628	252,516		49,110		49,110	49,110	49,110
410 Supplies	15,600	10,411		17,407		28,328	28,328	28,328
432 Reference Books	93	263						
440 Periodicals	1,070	562						
460 Non-Consumable Supplies	118							
470 Computer Software	290	135						
480 Computer Hardware		824						
4XX Supplies & Materials Total:	17,172	12,194		17,407		28,328	28,328	28,328
640 Dues And Fees	580	1,245						
6XX Other Objects Total:	580	1,245						
2190 Director Of Ed Services Total:	1,037,533	1,302,676	7.303	1,057,294	7.303	1,072,524	1,072,524	1,072,524
2210 Improvement Of Instruction Ser								
111 Licensed Salaries	49,438	34,737	1.094	72,467				
112 Classified Salaries	25,859	9,962	0.250	8,798	0.400	12,565	12,565	12,565
121 Subs-Licensed Salaries	206					12,635	12,635	12,635
123 Temps-Licensed Salaries								
124 Temps-Classified Salaries	1,207							
131 Licensed Salaries-Add'L						40,938	40,938	40,938
132 Nonlicensed Salaries O/T						26,200	26,200	26,200
139 Cell Phone Stipend	1,129	85						
1XX Salaries Total:	77,839	44,784	1.344	81,265	0.400	92,338	92,338	92,338
211 Pers Employer Contribution	10,208	6,875		22,516		14,425	14,425	14,425
213 Pers Tier 3 Opsrp	386							
214 Pers Debt Service	1,834	1,758						
220 Social Security Administration	5,636	3,329		6,890		4,809	4,809	4,809
231 Worker'S Compensation	353	200		540		327	327	327
232 State Unemployment Insurance	224	174		585		314	314	314
243 Tax Sheltered Annuities	929	485		1,075				
244 Insurance Benefits	20,010	10,603		21,971		6,477	6,477	6,477

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	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	39,579	23,423		53,577		26,353	26,353	26,353
319 Other Instruc.Prof.& Tech.Service	7,558	5,139		49,700				
342 Travel & Exp. Out Of District	1,792							
346 In-District Expense	710							
353 Postage	19	130						
3XX Purchased Services Total:	10,079	5,269		49,700				
410 Supplies	13,354	19,239				35	35	35
432 Reference Books	1,700							
460 Non-Consumable Supplies	2,540							
470 Computer Software				50,000				
480 Computer Hardware	9,485	1,893						
4XX Supplies & Materials Total:	27,078	21,132		50,000		35	35	35
2210 Improvement Of Instruction Ser Total:	154,575	94,608	1.344	234,541	0.400	118,726	118,726	118,726
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	162,879	176,223	3.090	196,582	5.950	335,968	335,968	335,968
112 Classified Salaries	395,473	380,436	8.229	368,614	7.879	347,402	347,402	347,402
113 Administrators	458,767	515,837	4.860	479,714	5.800	596,345	596,345	596,345
121 Subs-Licensed Salaries	12,621	9,017				14,440	14,440	14,440
122 Subs-Classified Salaries		164						
123 Temps-Licensed Salaries	16,238	33,000						
124 Temps-Classified Salaries	5,651	548				9,720	9,720	9,720
131 Licensed Salaries-Add'L	22,331	22,768						
132 Nonlicensed Salaries O/T		670						
139 Cell Phone Stipend	2,592	3,606						
151 Department Head Increments								
1XX Salaries Total:	1,077,223	1,141,600	16.179	1,044,910	19.629	1,303,876	1,303,876	1,303,876
211 Pers Employer Contribution	125,510	129,989		261,227		329,398	329,398	329,398
213 Pers Tier 3 Opsrp	32,506	38,306						
214 Pers Debt Service	33,222	42,518						
220 Social Security Administration	80,126	84,099		79,936		99,251	99,251	99,251
231 Worker'S Compensation	4,875	5,076		6,269		6,746	6,746	6,746
232 State Unemployment Insurance	3,005	4,441		6,792		6,487	6,487	6,487
241 Professional Dues	79	1,614		11,202		14,660	14,660	14,660
243 Tax Sheltered Annuities	39,603	48,780		35,807		55,282	55,282	55,282
244 Insurance Benefits	179,817	201,434		220,196		270,485	270,485	270,485
248 Cosa Dues	310	578						
2XX Employee Benefits Total:	499,053	556,834		621,428		782,309	782,309	782,309
316 Data Processing Serv.(Instr.Only)						42,000	42,000	42,000
319 Other Instruc.Prof.& Tech.Service	89,406	6,857				2,500	2,500	2,500
322 Repairs & Maint.Svcs.(On Contract)	836	1,170						
324 Rentals	190	400						
341 Travel - Local In-District	1,142	1,513						

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	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
342 Travel & Exp. Out Of District	3,709	7,817				10,000	10,000	10,000
346 In-District Expense	7,632	5,905						
351 Telephone	68							
353 Postage	968	785						
389 Other Non-Instruc.Prof.&Tech. Serv	67,493	70,801		29,015		26,600	26,600	26,600
3XX Purchased Services Total:	171,444	95,248		29,015		81,100	81,100	81,100
410 Supplies	13,794	8,038		18,465		23,205	23,205	23,205
432 Reference Books	3,259	1,173						
440 Periodicals	207	10,147						
460 Non-Consumable Supplies	1,201	209						
470 Computer Software	2,912	995						
480 Computer Hardware	2,651	1,326						
4XX Supplies & Materials Total:	24,025	21,889		18,465		23,205	23,205	23,205
640 Dues And Fees	1,979	2,307						
6XX Other Objects Total:	1,979	2,307						
2211 Improvement Of Instruction Ser Total:	1,773,723	1,817,878	16.179	1,713,818	19.629	2,190,489	2,190,489	2,190,489
2213 Curriculum Development								
111 Licensed Salaries	2,488							
112 Classified Salaries	165							
121 Subs-Licensed Salaries	1,396							
123 Temps-Licensed Salaries	527							
131 Licensed Salaries-Add'L	981							
1XX Salaries Total:	5,557							
211 Pers Employer Contribution	280							
213 Pers Tier 3 Opsrp	351							
214 Pers Debt Service	116							
220 Social Security Administration	412							
231 Worker'S Compensation	25							
232 State Unemployment Insurance	18							
243 Tax Sheltered Annuities	77							
244 Insurance Benefits	815							
2XX Employee Benefits Total:	2,094							
410 Supplies	7,421	7,761				7,000	7,000	7,000
4XX Supplies & Materials Total:	7,421	7,761				7,000	7,000	7,000
2213 Curriculum Development Total:	15,072	7,761				7,000	7,000	7,000
2214 Multicultural Ed								
111 Licensed Salaries	13,438	25,302						
121 Subs-Licensed Salaries	4,446	1,575						
131 Licensed Salaries-Add'L	1,080							

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
132 Nonlicensed Salaries O/T	333	956						
1XX Salaries Total:	19,296	27,832						
211 Pers Employer Contribution	1,123	2,848						
213 Pers Tier 3 Opsrp	1,448	1,367						
214 Pers Debt Service	530	1,066						
220 Social Security Administration	1,363	1,968						
231 Worker'S Compensation	88	128						
232 State Unemployment Insurance	48	103						
243 Tax Sheltered Annuities	318	675						
244 Insurance Benefits	2,909	6,662						
2XX Employee Benefits Total:	7,828	14,817						
319 Other Instruct.Prof.& Tech.Service	5,000	450		1,500		1,500	1,500	1,500
321 Equip. Rep.(Not On Serv. Contract)				200				
322 Repairs & Maint.Svcs.(On Contract)		0						
341 Travel - Local In-District	925	1,972		3,000		3,000	3,000	3,000
342 Travel & Exp. Out Of District	9,507	4,257		5,000		5,000	5,000	5,000
346 In-District Expense	1,574	2,018		5,000		5,000	5,000	5,000
348 Community Liaison	1,000	550		2,000		2,000	2,000	2,000
389 Other Non-Instruct.Prof.&Tech. Serv	8,876	402		2,000		2,000	2,000	2,000
3XX Purchased Services Total:	26,882	9,649		18,700		18,500	18,500	18,500
410 Supplies	1,595	1,793		4,000		3,000	3,000	3,000
432 Reference Books	276	47		300		300	300	300
460 Non-Consumable Supplies		407						
470 Computer Software								
4XX Supplies & Materials Total:	1,871	2,247		4,300		3,300	3,300	3,300
2214 Multicultural Ed Total:	55,876	54,545		23,000		21,800	21,800	21,800
2215 Reimbursable Leave								
111 Licensed Salaries	137,004	83,276		78,734		69,986	69,986	69,986
1XX Salaries Total:	137,004	83,276		78,734		69,986	69,986	69,986
211 Pers Employer Contribution	4,299	12,737		19,683		17,916	17,916	17,916
214 Pers Debt Service	821	3,178						
220 Social Security Administration	10,473	6,309		6,023		5,354	5,354	5,354
231 Worker'S Compensation	555	372		472		364	364	364
232 State Unemployment Insurance	419	330		512		350	350	350
243 Tax Sheltered Annuities				990		1,000	1,000	1,000
244 Insurance Benefits	5,213	14,355		15,103		13,700	13,700	13,700
2XX Employee Benefits Total:	21,780	37,281		42,783		38,684	38,684	38,684
2215 Reimbursable Leave Total:	158,784	120,557		121,517		108,670	108,670	108,670
2219 Other Improvement Of Inst Serv								

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
111 Licensed Salaries	17,149	0	0.450	30,925				
113 Administrators	6,919							
121 Subs-Licensed Salaries	5,385	10,959						
122 Subs-Classified Salaries				123,867				
123 Temps-Licensed Salaries	2,331							
124 Temps-Classified Salaries	214,729	9,670				124,610	124,610	124,610
131 Licensed Salaries-Add'L	33,556	17,142						
139 Cell Phone Stipend	201							
1XX Salaries Total:	280,269	37,772	0.450	154,792		124,610	124,610	124,610
211 Pers Employer Contribution	6,787	2,813		7,731				
213 Pers Tier 3 Opsrp	373	199						
214 Pers Debt Service	947	741						
220 Social Security Administration	5,010	1,970		11,842		9,533	9,533	9,533
231 Worker'S Compensation	1,551	182		929		648	648	648
232 State Unemployment Insurance	219	102		1,006		623	623	623
243 Tax Sheltered Annuities		3		405				
244 Insurance Benefits	3,189	542		6,179				
2XX Employee Benefits Total:	18,076	6,551		28,091		10,804	10,804	10,804
319 Other Instruc.Prof.& Tech.Service	1,200	14,800						
322 Repairs & Maint.Svcs.(On Contract)	5,040							
324 Rentals	125							
341 Travel - Local In-District		20						
342 Travel & Exp. Out Of District	3,214	2,138						
346 In-District Expense	3,783	762						
389 Other Non-Instruc.Prof.&Tech. Serv	440	0						
3XX Purchased Services Total:	13,802	17,720						
410 Supplies	26,706	32,637						
440 Periodicals	9,844							
470 Computer Software	2,951	2,000						
480 Computer Hardware	904							
4XX Supplies & Materials Total:	40,405	34,637						
640 Dues And Fees	9,600							
6XX Other Objects Total:	9,600							
2219 Other Improvement Of Inst Serv Total:	362,152	96,679	0.450	182,884		135,414	135,414	135,414
2222 School Library/Media Center								
111 Licensed Salaries	319,067	295,410	3.250	190,231	3.650	206,853	206,853	206,853
112 Classified Salaries	260,093	215,111	5.100	137,255	4.667	120,413	120,413	120,413
121 Subs-Licensed Salaries	982							
124 Temps-Classified Salaries	1,681	1,368						
131 Licensed Salaries-Add'L	988							
151 Department Head Increments	21,458	22,525		90,392		89,688	89,688	89,688

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	604,269	534,414	8.350	417,878	8.317	416,954	416,954	416,954
211 Pers Employer Contribution	71,742	64,807		104,470		106,740	106,740	106,740
213 Pers Tier 3 Opsrp	13,483	14,918						
214 Pers Debt Service	16,151	20,432						
220 Social Security Administration	44,176	38,797		31,968		31,897	31,897	31,897
231 Worker'S Compensation	2,816	2,577		2,507		2,168	2,168	2,168
232 State Unemployment Insurance	1,750	2,081		2,716		2,085	2,085	2,085
243 Tax Sheltered Annuities	5,903	6,392		3,843		3,650	3,650	3,650
244 Insurance Benefits	189,683	188,843		115,513		115,996	115,996	115,996
2XX Employee Benefits Total:	345,704	338,846		261,016		262,536	262,536	262,536
319 Other Instruc.Prof.& Tech.Service		2,237						
322 Repairs & Maint.Svcs.(On Contract)	2,078	2,146		2,000		2,000	2,000	2,000
353 Postage	88	88		175		100	100	100
389 Other Non-Instruc.Prof.&Tech. Serv	600	600		600		600	600	600
3XX Purchased Services Total:	2,766	5,071		2,775		2,700	2,700	2,700
410 Supplies	9,752	11,404		10,014		8,670	8,670	8,670
419 Miscellaneous	482	285		240		240	240	240
431 Library Books	18,132	20,100		18,071		36,454	36,454	36,454
432 Reference Books	1,142	467		1,308		4,722	4,722	4,722
433 Repair Of Library & Ref. Books		11		300		300	300	300
440 Periodicals	11,530	10,780		11,280		8,551	8,551	8,551
460 Non-Consumable Supplies		131						
470 Computer Software	6,859	8,787		7,195		5,200	5,200	5,200
480 Computer Hardware	114	1,208						
4XX Supplies & Materials Total:	48,142	53,671		48,408		64,137	64,137	64,137
2222 School Library/Media Center Total:	1,000,881	932,003	8.350	730,078	8.317	746,327	746,327	746,327
2223 Multimedia Services								
122 Subs-Classified Salaries				1,300				
124 Temps-Classified Salaries	412	280						
1XX Salaries Total:	412	280		1,300				
220 Social Security Administration				99				
231 Worker'S Compensation	2	2		8				
232 State Unemployment Insurance				8				
2XX Employee Benefits Total:	2	2		116				
321 Equip. Rep.(Not On Serv. Contract)	2,364	45		3,100		2,700	2,700	2,700
353 Postage	139			200		180	180	180
389 Other Non-Instruc.Prof.&Tech. Serv								
3XX Purchased Services Total:	2,503	45		3,300		2,880	2,880	2,880
410 Supplies	33,117	20,067		28,837		27,003	27,003	27,003

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
422 Repair Of Textbooks	2,100	2,100		1,700				
460 Non-Consumable Supplies	2,100	5,808		1,600		3,120	3,120	3,120
470 Computer Software	12,619	15,742		13,000		12,700	12,700	12,700
480 Computer Hardware	37,358	2,701		6,222		4,100	4,100	4,100
4XX Supplies & Materials Total:	87,294	46,417		51,359		46,923	46,923	46,923
2223 Multimedia Services Total:	90,211	46,744		56,075		49,803	49,803	49,803
2230 Assessment And Testing								
112 Classified Salaries	452	1,580						
121 Subs-Licensed Salaries	1,770	19,767		63,203		28,880	28,880	28,880
122 Subs-Classified Salaries		277						
123 Temps-Licensed Salaries	25,935							
124 Temps-Classified Salaries	1,020	1,101						
131 Licensed Salaries-Add'L	9,337	10,879						
1XX Salaries Total:	38,514	33,604		63,203		28,880	28,880	28,880
211 Pers Employer Contribution	1,711	1,374		11,377				
213 Pers Tier 3 Opsrp	1,304	897						
214 Pers Debt Service	759	569						
220 Social Security Administration	2,784	2,312		9,670				
231 Worker'S Compensation	173	161		758				
232 State Unemployment Insurance	95	120		822				
243 Tax Sheltered Annuities	76	3						
244 Insurance Benefits	1,652	1,376		8,027				
2XX Employee Benefits Total:	8,555	6,812		30,653				
316 Data Processing Serv.(Instr.Only)	3,970	1,517						
319 Other Instruc.Prof.& Tech.Service	1,591							
341 Travel - Local In-District	459	436						
342 Travel & Exp. Out Of District	702	426						
389 Other Non-Instruc.Prof.&Tech. Serv	65							
3XX Purchased Services Total:	6,787	2,379						
410 Supplies	9,964	11,226						
421 Textbooks	494							
4XX Supplies & Materials Total:	10,458	11,226						
2230 Assessment And Testing Total:	64,314	54,022		93,856		28,880	28,880	28,880
2240 Instructional Staff Developmen								
111 Licensed Salaries	10,574	96,131	1.600	92,000	2.250	131,180	131,180	131,180
112 Classified Salaries	6,525	7,384			0.200	7,047	7,047	7,047
121 Subs-Licensed Salaries	189,121	214,383		256,153		137,851	137,851	137,851
122 Subs-Classified Salaries	1,267	1,975		3,500				
123 Temps-Licensed Salaries	6,200							
131 Licensed Salaries-Add'L	106,721	66,661		106,324		169,080	169,080	169,080
132 Nonlicensed Salaries O/T	3,403	874						

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
139 Cell Phone Stipend	207	320						
1XX Salaries Total:	324,017	387,728	1.600	457,977	2.450	445,158	445,158	445,158
211 Pers Employer Contribution	17,935	26,210		89,137		88,243	88,243	88,243
213 Pers Tier 3 Opsrp	9,442	8,008						
214 Pers Debt Service	3,820	8,576						
220 Social Security Administration	23,165	28,306		49,062		30,882	30,882	30,882
231 Worker'S Compensation	1,533	1,821		3,848		2,099	2,099	2,099
232 State Unemployment Insurance	979	1,476		4,169		2,018	2,018	2,018
241 Professional Dues	309							
243 Tax Sheltered Annuities	251	1,069		1,440		2,250	2,250	2,250
244 Insurance Benefits	10,114	36,485		49,877		41,088	41,088	41,088
2XX Employee Benefits Total:	67,549	111,952		197,534		166,580	166,580	166,580
311 Instruction Services	2,225					1,500	1,500	1,500
319 Other Instruc.Prof.& Tech.Service	15,902	60,992		41,515		76,600	76,600	76,600
322 Repairs & Maint.Svcs.(On Contract)	1,004	1,267						
324 Rentals	110	390						
341 Travel - Local In-District	1,806	465						
342 Travel & Exp. Out Of District	95,109	109,033		31,100		140,000	140,000	140,000
346 In-District Expense	20,410	10,977		46,200		2,330	2,330	2,330
389 Other Non-Instruc.Prof.&Tech. Serv	10,638	2,419						
3XX Purchased Services Total:	147,204	185,542		118,815		220,430	220,430	220,430
410 Supplies	36,324	6,601		6,400		1,200	1,200	1,200
432 Reference Books	1,309	1,977		246				
440 Periodicals	84							
470 Computer Software	961					25,000	25,000	25,000
480 Computer Hardware	10,134	935				15,000	15,000	15,000
4XX Supplies & Materials Total:	48,812	9,513		6,646		41,200	41,200	41,200
640 Dues And Fees	3,158	2,408						
6XX Other Objects Total:	3,158	2,408						
2240 Instructional Staff Developmen Total:	590,740	697,143	1.600	780,972	2.450	873,369	873,369	873,369
2311 Board Of Directors Expenses								
342 Travel & Exp. Out Of District	29							
344 Conferences And Visitations	8,550	2,780		4,000		4,000	4,000	4,000
346 In-District Expense	2,459	3,257		3,000		3,000	3,000	3,000
354 Advertising	255			1,000				
381 Audit Services	50,150	50,900		58,000		58,000	58,000	58,000
382 Legal Services	68,644	119,923		45,689		45,689	45,689	45,689
388 Election Services		-25,925		19,000		19,000	19,000	19,000
389 Other Non-Instruc.Prof.&Tech. Serv	15,287	12,546		2,000		2,000	2,000	2,000
3XX Purchased Services Total:	145,374	163,482		132,689		131,689	131,689	131,689
410 Supplies	801	510		3,000		3,000	3,000	3,000

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
432 Reference Books	228							
4XX Supplies & Materials Total:	1,029	510		3,000		3,000	3,000	3,000
640 Dues And Fees	27,125	26,866		28,000		28,000	28,000	28,000
6XX Other Objects Total:	27,125	26,866		28,000		28,000	28,000	28,000
2311 Board Of Directors Expenses Total:	173,528	190,858		163,689		162,689	162,689	162,689
2321 Office Of The Superintendent S								
111 Licensed Salaries	18,403	12,486	0.050	3,486	0.500	28,336	28,336	28,336
112 Classified Salaries	169,488	125,466	3.000	175,245	3.160	188,271	188,271	188,271
113 Administrators	167,115	220,124	1.000	180,000	1.000	191,255	191,255	191,255
121 Subs-Licensed Salaries	0	1,240						
123 Temps-Licensed Salaries	4,403	942						
124 Temps-Classified Salaries	150	29,471						
131 Licensed Salaries-Add'L		792						
132 Nonlicensed Salaries O/T		177						
139 Cell Phone Stipend	1,440	1,440				1,500	1,500	1,500
1XX Salaries Total:	360,999	392,138	4.050	358,731	4.660	409,362	409,362	409,362
211 Pers Employer Contribution	42,641	45,904		91,333		104,413	104,413	104,413
213 Pers Tier 3 Opsrp	10,540	11,300						
214 Pers Debt Service	11,361	14,673						
220 Social Security Administration	24,545	25,039		27,948		31,201	31,201	31,201
231 Worker'S Compensation	1,604	1,579		2,192		2,121	2,121	2,121
232 State Unemployment Insurance	1,030	1,563		2,375		2,039	2,039	2,039
241 Professional Dues	988	2,211		4,150		4,342	4,342	4,342
243 Tax Sheltered Annuities	33,209	47,121		33,695		29,624	29,624	29,624
244 Insurance Benefits	57,419	42,869		41,247		50,434	50,434	50,434
2XX Employee Benefits Total:	183,337	192,261		202,939		224,175	224,175	224,175
319 Other Instruc.Prof. & Tech.Service	13,500	13,500		10,000		10,000	10,000	10,000
322 Repairs & Maint.Svcs.(On Contract)	1,656	1,593		2,500		2,500	2,500	2,500
341 Travel - Local In-District	6,769	6,600		6,600		6,600	6,600	6,600
342 Travel & Exp. Out Of District	7,041	5,971		10,000		10,000	10,000	10,000
346 In-District Expense	3,583	3,816		5,000		6,000	6,000	6,000
347 Recruitment Expenses		1,551						
348 Community Liaison	1,020	50		100		100	100	100
351 Telephone								
353 Postage	2,256	1,282		5,000		5,000	5,000	5,000
354 Advertising		95						
389 Other Non-Instruc.Prof.&Tech. Serv	75,632	18,218		25,000		25,000	25,000	25,000
3XX Purchased Services Total:	111,457	52,676		64,200		65,200	65,200	65,200
410 Supplies	1,475	3,427		6,319		7,500	7,500	7,500
432 Reference Books	523	75						
440 Periodicals	165			100		250	250	250
460 Non-Consumable Supplies								

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
470 Computer Software								
4XX Supplies & Materials Total:	2,164	3,502		6,419		7,750	7,750	7,750
640 Dues And Fees	36,804	6,259		10,000		8,000	8,000	8,000
6XX Other Objects Total:	36,804	6,259		10,000		8,000	8,000	8,000
2321 Office Of The Superintendent S Total:	694,761	646,836	4.050	642,289	4.660	714,487	714,487	714,487
2411 Principals Services								
111 Licensed Salaries	636	5,250						
112 Classified Salaries	2,735,247	2,736,195	66.175	2,086,010	70.040	2,324,429	2,324,429	2,324,429
113 Administrators	4,454,640	4,241,673	44.000	3,818,071	44.500	4,015,212	4,015,212	4,015,212
121 Subs-Licensed Salaries	11,481	4,329						
122 Subs-Classified Salaries	137,185	108,089		107,400		103,000	103,000	103,000
123 Temps-Licensed Salaries								
124 Temps-Classified Salaries	29,392	138,710		11,610				
131 Licensed Salaries-Add'L	6,398	19,883		1,016		1,016	1,016	1,016
132 Nonlicensed Salaries O/T	7,420	9,981		11,786				
139 Cell Phone Stipend	30,221	29,791						
151 Department Head Increments				13,208		14,929	14,929	14,929
1XX Salaries Total:	7,412,621	7,293,900	110.175	6,049,101	114.540	6,458,586	6,458,586	6,458,586
211 Pers Employer Contribution	983,481	943,706		1,567,523		1,627,030	1,627,030	1,627,030
213 Pers Tier 3 Opsrp	91,919	116,139						
214 Pers Debt Service	225,505	269,908						
220 Social Security Administration	552,341	531,921		462,867		494,082	494,082	494,082
231 Worker'S Compensation	34,425	33,824		36,304		33,584	33,584	33,584
232 State Unemployment Insurance	21,762	27,766		39,328		32,293	32,293	32,293
241 Professional Dues	25,191	43,962		74,800		75,650	75,650	75,650
243 Tax Sheltered Annuities	236,469	233,051		213,432		206,480	206,480	206,480
244 Insurance Benefits	1,582,867	1,694,143		1,506,353		1,595,121	1,595,121	1,595,121
248 Cosa Dues								
2XX Employee Benefits Total:	3,753,960	3,894,419		3,900,607		4,064,240	4,064,240	4,064,240
319 Other Instruc.Prof.& Tech.Service	1,853	3,467		385,583		40,000	40,000	40,000
321 Equip. Rep.(Not On Serv. Contract)	4,679	3,883		14,660		8,870	8,870	8,870
322 Repairs & Maint.Svcs.(On Contract)	177,859	141,502		224,666		182,612	182,612	182,612
324 Rentals	112,453	116,887		70,711		94,671	94,671	94,671
341 Travel - Local In-District	3,898	5,875		12,000		12,000	12,000	12,000
342 Travel & Exp. Out Of District	19,123	17,442		3,150		5,000	5,000	5,000
346 In-District Expense	34,201	29,331		19,918		18,152	18,152	18,152
351 Telephone	1,323	934		500		900	900	900
353 Postage	70,515	73,192		60,318		60,331	60,331	60,331
355 Printing And Binding	9	0						
389 Other Non-Instruc.Prof.&Tech. Serv	19,353	6,869		85,000		45,000	45,000	45,000
3XX Purchased Services Total:	445,266	399,383		876,506		467,536	467,536	467,536
410 Supplies	237,613	170,589		228,613		277,784	277,784	277,784

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
419 Miscellaneous				1,362		1,362	1,362	1,362
421 Textbooks								
432 Reference Books	1,509	3,891		500		100	100	100
440 Periodicals	1,586	49						
460 Non-Consumable Supplies	20,340	6,315		2,000		200	200	200
470 Computer Software	11,865	5,922		900		1,400	1,400	1,400
480 Computer Hardware	10,424	21,995				1,400	1,400	1,400
4XX Supplies & Materials Total:	283,337	208,762		233,375		282,246	282,246	282,246
640 Dues And Fees	6,802	14,161		100		250	250	250
6XX Other Objects Total:	6,802	14,161		100		250	250	250
2411 Principals Services Total:	11,901,986	11,810,626	110.175	11,059,689	114.540	11,272,858	11,272,858	11,272,858
2490 Other Support Serv.-School Adm								
112 Classified Salaries	305	0						
121 Subs-Licensed Salaries	1,756							
122 Subs-Classified Salaries	32							
131 Licensed Salaries-Add'L	250	0						
1XX Salaries Total:	2,343	0						
211 Pers Employer Contribution	165	0						
213 Pers Tier 3 Opsrp	102	0						
214 Pers Debt Service	40	0						
220 Social Security Administration	171	0						
231 Worker'S Compensation	11	0						
232 State Unemployment Insurance	9	0						
243 Tax Sheltered Annuities	2							
244 Insurance Benefits	107							
2XX Employee Benefits Total:	605	0						
319 Other Instruc.Prof. & Tech.Service	611	0						
346 In-District Expense	0							
389 Other Non-Instruc.Prof.&Tech. Serv	300							
3XX Purchased Services Total:	911	0						
2490 Other Support Serv.-School Adm Total:	3,860	0						
2521 Financial & Support Services								
112 Classified Salaries	526,596	492,353	10.375	510,070	11.375	555,645	555,645	555,645
113 Administrators	270,080	268,323	2.900	284,587	2.900	283,424	283,424	283,424
114 Classified Supervisors	68,390	66,694	1.000	70,181	1.000	68,163	68,163	68,163
122 Subs-Classified Salaries	625	6,295						
124 Temps-Classified Salaries	6,530	15,753		25,443		29,668	29,668	29,668
132 Nonlicensed Salaries O/T		410		2,032				
139 Cell Phone Stipend	229	1,149				636	636	636

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	872,449	850,977	14.275	892,314	15.275	937,535	937,535	937,535
211 Pers Employer Contribution	120,986	109,810		216,718		232,251	232,251	232,251
213 Pers Tier 3 Opsrp	10,380	13,483						
214 Pers Debt Service	28,550	31,603						
220 Social Security Administration	64,816	62,546		68,262		69,607	69,607	69,607
231 Worker'S Compensation	3,924	3,930		5,354		4,731	4,731	4,731
232 State Unemployment Insurance	2,400	3,270		5,800		4,550	4,550	4,550
241 Professional Dues	3,444	2,459		9,730		10,930	10,930	10,930
243 Tax Sheltered Annuities	34,507	36,054		30,140		36,866	36,866	36,866
244 Insurance Benefits	168,475	185,525		194,490		211,644	211,644	211,644
245 Other Benefits	62							
2XX Employee Benefits Total:	437,543	448,680		530,493		570,579	570,579	570,579
322 Repairs & Maint.Svcs.(On Contract)	4,034	2,535		4,000		4,000	4,000	4,000
324 Rentals		1,704		2,000				
341 Travel - Local In-District	314	272		300		300	300	300
342 Travel & Exp. Out Of District	4,016	2,295		700		2,500	2,500	2,500
346 In-District Expense	546	511		8,300		600	600	600
353 Postage	11,881	5,385		8,000		8,000	8,000	8,000
354 Advertising	1,995	1,470		1,200		1,200	1,200	1,200
389 Other Non-Instruc.Prof.&Tech. Serv	57,392	63,261		42,532		45,000	45,000	45,000
3XX Purchased Services Total:	80,178	77,433		57,832		61,600	61,600	61,600
410 Supplies	7,439	7,131		8,000		8,000	8,000	8,000
432 Reference Books		146		500		500	500	500
440 Periodicals		30		100		100	100	100
460 Non-Consumable Supplies	175	7,202		500		500	500	500
470 Computer Software	700	2,502		2,000		2,000	2,000	2,000
480 Computer Hardware		9,404						
4XX Supplies & Materials Total:	8,313	26,414		10,500		11,100	11,100	11,100
541 Initial & Addnl. Equip. Purchases		0						
5XX Capital Outlay Total:		0						
640 Dues And Fees	3,140	4,470		1,500		1,500	1,500	1,500
6XX Other Objects Total:	3,140	4,470		1,500		1,500	1,500	1,500
2521 Financial & Support Services Total:	1,401,624	1,407,974	14.275	1,492,638	15.275	1,582,314	1,582,314	1,582,314
2541 Facilities Management								
112 Classified Salaries	202,860	126,273	3.500	167,916	3.500	163,207	163,207	163,207
113 Administrators	101,603	134,167	1.000	104,260	1.000	100,622	100,622	100,622
114 Classified Supervisors	152,695	148,904	2.000	156,690	2.000	152,179	152,179	152,179
122 Subs-Classified Salaries				120,203		120,203	120,203	120,203
124 Temps-Classified Salaries	15,150	13,368						
132 Nonlicensed Salaries O/T		38						
139 Cell Phone Stipend	2,182	2,181		6,400		6,400	6,400	6,400

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	474,529	424,892	6.500	555,468	6.500	542,611	542,611	542,611
211 Pers Employer Contribution	70,205	62,911		107,216		106,498	106,498	106,498
213 Pers Tier 3 Opsrp	110	338						
214 Pers Debt Service	15,239	16,295						
220 Social Security Administration	35,105	31,326		42,004		41,020	41,020	41,020
231 Worker'S Compensation	5,273	4,526		8,103		6,971	6,971	6,971
232 State Unemployment Insurance	1,296	1,638		3,569		2,681	2,681	2,681
241 Professional Dues	825	660		4,700		4,700	4,700	4,700
242 Physical Examinations	168	62						
243 Tax Sheltered Annuities	14,783	14,420		14,345		15,170	15,170	15,170
244 Insurance Benefits	86,773	83,887		88,355		89,985	89,985	89,985
245 Other Benefits	11,801	8,519		10,000		10,000	10,000	10,000
2XX Employee Benefits Total:	241,578	224,583		278,292		277,026	277,026	277,026
321 Equip. Rep.(Not On Serv. Contract)	1,474	1,544		2,000		2,000	2,000	2,000
322 Repairs & Maint.Svcs.(On Contract)	12,948	21,136		13,000		13,000	13,000	13,000
324 Rentals	2,275	2,630		2,600		2,600	2,600	2,600
341 Travel - Local In-District	725							
342 Travel & Exp. Out Of District	632	1,572		1,500		1,500	1,500	1,500
346 In-District Expense	407	413		1,500		1,500	1,500	1,500
351 Telephone		5						
353 Postage	837	430		1,500		1,500	1,500	1,500
383 Architect/Engineer Services	2,842	1,140		10,000		10,000	10,000	10,000
389 Other Non-Instruc.Prof.&Tech. Serv	13,219	6,277		15,000		15,000	15,000	15,000
3XX Purchased Services Total:	35,359	35,145		47,100		47,100	47,100	47,100
410 Supplies	9,732	7,314		13,000		13,000	13,000	13,000
432 Reference Books	1,123	1,360		2,500		2,500	2,500	2,500
440 Periodicals	46	488		1,000		1,000	1,000	1,000
460 Non-Consumable Supplies	5,661			2,000		2,000	2,000	2,000
470 Computer Software	1,000	661		5,000		5,000	5,000	5,000
480 Computer Hardware	775	4,361		5,500		5,500	5,500	5,500
4XX Supplies & Materials Total:	18,338	14,184		29,000		29,000	29,000	29,000
542 Replacement Equipment Purchases	5,830							
5XX Capital Outlay Total:	5,830							
640 Dues And Fees	299	515		600		600	600	600
656 Taxes	302	318		200		200	200	200
6XX Other Objects Total:	601	833		800		800	800	800
841 Carpentry		2,378						
845 Equipment Rental	3,882	2,811		6,000		6,000	6,000	6,000
851 Dispensing	2,700	2,381		5,180		5,180	5,180	5,180
873 Equipment And Machinery Repairs	12,343	7,608		4,000		4,000	4,000	4,000
8XX Maintenance Supplies Total:	18,925	15,177		15,180		15,180	15,180	15,180

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
2541 Facilities Management Total:	795,159	714,814	6.500	925,840	6.500	911,716	911,716	911,716
2542 Building Div Services								
112 Classified Salaries	1,080,180	1,122,198	11.500	532,098	11.500	520,528	520,528	520,528
124 Temps-Classified Salaries	133,834	120,990						
132 Nonlicensed Salaries O/T	40,881	18,566						
139 Cell Phone Stipend	2,824	2,559						
1XX Salaries Total:	1,257,719	1,264,313	11.500	532,098	11.500	520,528	520,528	520,528
211 Pers Employer Contribution	109,574	139,166		133,025		133,255	133,255	133,255
213 Pers Tier 3 Opsrp	46,528	41,735						
214 Pers Debt Service	42,955	45,927						
220 Social Security Administration	87,192	93,619		40,706		39,820	39,820	39,820
231 Worker'S Compensation	44,511	47,624		24,477		20,821	20,821	20,821
232 State Unemployment Insurance	-1,530	4,944		3,459		2,603	2,603	2,603
243 Tax Sheltered Annuities	10,404	10,092		2,070				
244 Insurance Benefits	298,687	315,294		159,850		162,610	162,610	162,610
2XX Employee Benefits Total:	638,322	698,400		363,585		359,109	359,109	359,109
389 Other Non-Instruc.Prof.&Tech. Serv	121,661	105,257		84,863		84,863	84,863	84,863
3XX Purchased Services Total:	121,661	105,257		84,863		84,863	84,863	84,863
410 Supplies		4						
460 Non-Consumable Supplies	1,854	1,290						
4XX Supplies & Materials Total:	1,854	1,294						
541 Initial & Addnl. Equip. Purchases	20	1,632						
5XX Capital Outlay Total:	20	1,632						
640 Dues And Fees	161	440						
6XX Other Objects Total:	161	440						
829 Security Modifications/Repair		353						
830 Fire Alarms				15,000		15,000	15,000	15,000
831 Plumbing	59,875	52,480		60,000		60,000	60,000	60,000
832 Heating	80,539	69,733		55,386		55,386	55,386	55,386
833 Tank Lining	8,939	3,032		15,000		15,000	15,000	15,000
835 Electrical	105,949	96,080		33,000		33,000	33,000	33,000
836 Air Conditioning	13,573	3,243		25,000		25,000	25,000	25,000
837 Filters	28,098	13,756		10,000		10,000	10,000	10,000
838 Food Services Equipment Repair	35,922	11,901		10,000		10,000	10,000	10,000
841 Carpentry	66,863	60,965		33,000		33,000	33,000	33,000
846 Locks And Keys	523	833						
852 Handicapped Access	85	36						
872 Building Repairs	65,972	61,819		40,000		40,000	40,000	40,000
874 Roofing	33,847	12,291		40,000		40,000	40,000	40,000
875 Glazier	25,948	25,080		20,000		20,000	20,000	20,000
877 Preventative Maintenance	3,337	457		5,000		5,000	5,000	5,000

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
878 Floor Covering	5,323	55,579		5,000		5,000	5,000	5,000
881 Exterior Painting	32,298	28,478		25,200		25,200	25,200	25,200
8XX Maintenance Supplies Total:	567,094	496,116		391,586		391,586	391,586	391,586
2542 Building Div Services Total:	2,586,831	2,567,452	11.500	1,372,132	11.500	1,356,086	1,356,086	1,356,086
2543 Grounds Division Services								
112 Classified Salaries	322,983	294,191	8.000	278,116	8.000	270,386	270,386	270,386
132 Nonlicensed Salaries O/T	1,307	1,200						
1XX Salaries Total:	324,290	295,391	8.000	278,116	8.000	270,386	270,386	270,386
211 Pers Employer Contribution	45,113	40,873		69,529		69,219	69,219	69,219
213 Pers Tier 3 Opsrp	2,902	3,191						
214 Pers Debt Service	10,535	11,320						
220 Social Security Administration	23,815	21,782		21,276		20,685	20,685	20,685
231 Worker'S Compensation	13,147	11,229		12,793		10,815	10,815	10,815
232 State Unemployment Insurance	869	1,139		1,808		1,352	1,352	1,352
243 Tax Sheltered Annuities	2,289	2,342		1,440				
244 Insurance Benefits	106,047	109,213		111,200		113,120	113,120	113,120
245 Other Benefits	50	250						
2XX Employee Benefits Total:	204,767	201,340		218,046		215,191	215,191	215,191
321 Equip. Rep.(Not On Serv. Contract)		3,800						
346 In-District Expense	91							
389 Other Non-Instruc.Prof.&Tech. Serv	32,452	19,591		16,000		16,000	16,000	16,000
3XX Purchased Services Total:	32,543	23,391		16,000		16,000	16,000	16,000
410 Supplies	489							
460 Non-Consumable Supplies	5,414	900		4,000		4,000	4,000	4,000
4XX Supplies & Materials Total:	5,903	900		4,000		4,000	4,000	4,000
811 Asphalt Repair	16,181	8,800		7,000		7,000	7,000	7,000
813 General Grounds	35,610	62,888		30,000		30,000	30,000	30,000
821 Playground Maintenance	27,588	27,958		12,500		12,500	12,500	12,500
822 Athletic Fields Maintenance	55,426	21,681		25,000		25,000	25,000	25,000
839 Irrigation	11,944	7,561		15,000		15,000	15,000	15,000
845 Equipment Rental		3,090						
871 Fencing	1,968	2,292		5,000		5,000	5,000	5,000
8XX Maintenance Supplies Total:	148,717	134,268		94,500		94,500	94,500	94,500
2543 Grounds Division Services Total:	716,220	655,291	8.000	610,662	8.000	600,077	600,077	600,077
2544 Building Maint Improvements								
112 Classified Salaries	47,530	10,470						
132 Nonlicensed Salaries O/T		62						
1XX Salaries Total:	47,530	10,532						

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
211 Pers Employer Contribution	3,515	1,585						
213 Pers Tier 3 Opsrp	3,714	20						
214 Pers Debt Service	1,280	19						
220 Social Security Administration	3,613	865						
231 Worker'S Compensation	190	18						
232 State Unemployment Insurance	114	2						
243 Tax Sheltered Annuities	501	3						
244 Insurance Benefits	12,549	3,004						
2XX Employee Benefits Total:	25,476	5,515						
389 Other Non-Instruc.Prof.&Tech. Serv	1,097	964						
3XX Purchased Services Total:	1,097	964						
410 Supplies	1,898	219						
460 Non-Consumable Supplies	878	750						
480 Computer Hardware	2,034							
4XX Supplies & Materials Total:	4,809	969						
522 Bldg. Improv. (Done Maint. Dept.)	18,631	26,108		32,920		31,677	31,677	31,677
531 Improvement Of Sites								
5XX Capital Outlay Total:	18,631	26,108		32,920		31,677	31,677	31,677
2544 Building Maint Improvements Total:	97,542	44,089		32,920		31,677	31,677	31,677
2546 Security Services								
112 Classified Salaries	52,322	52,780	1.000	54,860	1.000	53,334	53,334	53,334
132 Nonlicensed Salaries O/T	529	1,280						
139 Cell Phone Stipend	636	636						
1XX Salaries Total:	53,487	54,696	1.000	54,860	1.000	53,334	53,334	53,334
211 Pers Employer Contribution	7,879	8,057		13,715		13,654	13,654	13,654
214 Pers Debt Service	1,712	2,078						
220 Social Security Administration	4,037	4,141		4,197		4,080	4,080	4,080
231 Worker'S Compensation	2,145	2,029		2,524		2,133	2,133	2,133
232 State Unemployment Insurance	149	217		357		267	267	267
243 Tax Sheltered Annuities				180				
244 Insurance Benefits	10,730	12,096		13,900		14,140	14,140	14,140
245 Other Benefits	430							
2XX Employee Benefits Total:	27,081	28,617		34,872		34,274	34,274	34,274
342 Travel & Exp. Out Of District	3,577	2,302		1,000		1,000	1,000	1,000
346 In-District Expense		500						
351 Telephone	2,680	2,646						
353 Postage	13							
356 Security Services - Monitor/Patrol	13,320	0						
385 Security Monitoring		13,338		15,000		15,000	15,000	15,000
387 Security Patrol	27,741			50,000		50,000	50,000	50,000
389 Other Non-Instruc.Prof.&Tech. Serv	76,072	94,776		30,000		30,000	30,000	30,000

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	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	123,404	113,562		96,000		96,000	96,000	96,000
410 Supplies	3	166						
4XX Supplies & Materials Total:	3	166						
829 Security Modifications/Repair	9,783	1,060						
846 Locks And Keys	38,425	43,662		36,000		36,000	36,000	36,000
850 Custodial Maintenance Supply		800						
892 Building Safety	29,987	15,187		30,000		30,000	30,000	30,000
898 Environmental Safety	567	2,781		12,000		12,000	12,000	12,000
8XX Maintenance Supplies Total:	78,761	63,490		78,000		78,000	78,000	78,000
2546 Security Services Total:	282,736	260,532	1.000	263,732	1.000	261,608	261,608	261,608
2548 Care Of Buildings Services								
112 Classified Salaries	2,569,729	2,567,637	80.245	2,172,054	80.495	2,348,061	2,348,061	2,348,061
122 Subs-Classified Salaries	117,926	124,255		34,501		34,501	34,501	34,501
124 Temps-Classified Salaries	32,541	44,067						
131 Licensed Salaries-Add'L		0						
132 Nonlicensed Salaries O/T	26,220	15,326		20,320		20,000	20,000	20,000
139 Cell Phone Stipend								
1XX Salaries Total:	2,746,415	2,751,285	80.245	2,226,875	80.495	2,402,562	2,402,562	2,402,562
211 Pers Employer Contribution	327,274	311,368		548,093		606,224	606,224	606,224
213 Pers Tier 3 Opsrp	72,067	79,335						
214 Pers Debt Service	85,264	98,563						
220 Social Security Administration	192,593	207,679		170,356		183,796	183,796	183,796
231 Worker'S Compensation	115,042	105,045		110,526		96,102	96,102	96,102
232 State Unemployment Insurance	7,874	10,724		14,474		12,013	12,013	12,013
243 Tax Sheltered Annuities	15,298	14,625		14,444				
244 Insurance Benefits	1,022,175	1,154,258		1,115,406		1,138,199	1,138,199	1,138,199
2XX Employee Benefits Total:	1,837,587	1,981,596		1,973,299		2,036,334	2,036,334	2,036,334
321 Equip. Rep.(Not On Serv. Contract)	463	1,236						
323 Stormwater Services	302,262	267,539		267,500		267,500	267,500	267,500
324 Rentals								
325 Electricity	1,340,029	1,104,523		1,295,226		1,423,478	1,423,478	1,423,478
326 Heating Fuel	965,147	839,253		1,308,300		1,100,048	1,100,048	1,100,048
327 Water	262,252	231,137		218,300		243,300	243,300	243,300
328 Garbage	264,216	237,876		220,593		250,593	250,593	250,593
329 Sewage	119,913	115,499		85,850		110,850	110,850	110,850
341 Travel - Local In-District	769	696						
342 Travel & Exp. Out Of District	31							
346 In-District Expense		338						
351 Telephone	1,413	781		6,000		6,000	6,000	6,000
354 Advertising	32	119						
389 Other Non-Instruc.Prof.&Tech. Serv	45,948	43,578		8,000		8,000	8,000	8,000

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	3,302,475	2,842,575		3,409,769		3,409,769	3,409,769	3,409,769
410 Supplies	268,888	273,710		217,408		206,491	206,491	206,491
460 Non-Consumable Supplies	5,651	491						
4XX Supplies & Materials Total:	274,538	274,201		217,408		206,491	206,491	206,491
651 Liability Insurance	160,648	167,215		182,126		182,126	182,126	182,126
653 Property Insurance	341,863	388,311		427,142		427,142	427,142	427,142
6XX Other Objects Total:	502,511	555,526		609,268		609,268	609,268	609,268
850 Custodial Maintenance Supply	3,407	4,055				1,200	1,200	1,200
873 Equipment And Machinery Repairs				3,500		3,500	3,500	3,500
888 Pest Control	2,436	655		6,500		6,500	6,500	6,500
8XX Maintenance Supplies Total:	5,843	4,710		10,000		11,200	11,200	11,200
2548 Care Of Buildings Services Total:	8,669,370	8,409,892	80.245	8,446,619	80.495	8,675,624	8,675,624	8,675,624
2549 Transportation Services								
112 Classified Salaries	41,296	44,433	1.000	47,944	1.000	46,611	46,611	46,611
1XX Salaries Total:	41,296	44,433	1.000	47,944	1.000	46,611	46,611	46,611
211 Pers Employer Contribution	6,083	6,578		11,986		11,932	11,932	11,932
214 Pers Debt Service	1,406	1,697						
220 Social Security Administration	2,871	3,107		3,668		3,566	3,566	3,566
231 Worker'S Compensation	1,692	1,696		2,205		1,864	1,864	1,864
232 State Unemployment Insurance	101	162		312		233	233	233
243 Tax Sheltered Annuities				180				
244 Insurance Benefits	10,312	12,527		13,900		14,140	14,140	14,140
2XX Employee Benefits Total:	22,465	25,767		32,251		31,736	31,736	31,736
321 Equip. Rep.(Not On Serv. Contract)	7,262	12,728		10,000		5,000	5,000	5,000
322 Repairs & Maint.Svcs.(On Contract)	1,416	1,722		1,500		1,000	1,000	1,000
3XX Purchased Services Total:	8,678	14,450		11,500		6,000	6,000	6,000
470 Computer Software		416						
4XX Supplies & Materials Total:		416						
651 Liability Insurance	109	34,702						
670 Taxes And Licenses	83	381		150		119	119	119
6XX Other Objects Total:	192	35,083		150		119	119	119
861 Vehicle Supplies	43,028	53,212		45,000		35,000	35,000	35,000
863 Tires	13,539	11,796		17,500		12,500	12,500	12,500
864 Fuel	94,284	105,867		95,000		115,000	115,000	115,000
865 Oil	6,213	4,347		4,500		5,000	5,000	5,000
867 Diesel Fuel Tax				469		500	500	500

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	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
8XX Maintenance Supplies Total:	157,064	175,222		162,469		168,000	168,000	168,000
2549 Transportation Services Total:	229,696	295,371	1.000	254,314	1.000	252,466	252,466	252,466
2551 Transportation Services								
112 Classified Salaries	75,187	10,578	0.375	9,221	1.375	53,304	53,304	53,304
113 Administrators	109,841	106,992	1.200	112,714	1.200	105,069	105,069	105,069
114 Classified Supervisors		-1,708						
122 Subs-Classified Salaries								
139 Cell Phone Stipend	607	607						
1XX Salaries Total:	185,636	116,470	1.575	121,934	2.575	158,373	158,373	158,373
211 Pers Employer Contribution	27,201	7,714		30,484		40,544	40,544	40,544
213 Pers Tier 3 Opsrp	833	834						
214 Pers Debt Service	5,976	2,174						
220 Social Security Administration	13,790	8,758		9,328		12,116	12,116	12,116
231 Worker'S Compensation	1,140	685		1,100		1,143	1,143	1,143
232 State Unemployment Insurance	511	457		793		792	792	792
241 Professional Dues	40			2,040		2,040	2,040	2,040
243 Tax Sheltered Annuities	4,728	4,728		5,564		6,008	6,008	6,008
244 Insurance Benefits	38,072	16,662		21,209		35,751	35,751	35,751
2XX Employee Benefits Total:	92,291	42,013		70,517		98,393	98,393	98,393
321 Equip. Rep.(Not On Serv. Contract)	244	1,476		250		600	600	600
322 Repairs & Maint.Svcs.(On Contract)	16,519	15,917		22,000		20,000	20,000	20,000
323 Stormwater Services	15,311	16,966						
325 Electricity	22,777	21,790						
326 Heating Fuel	6,458	10,344						
327 Water	2,453	2,551						
328 Garbage	4,463	4,277						
329 Sewage	2,419	2,656						
341 Travel - Local In-District	7	2		500		500	500	500
342 Travel & Exp. Out Of District	207	5,551		1,000		1,000	1,000	1,000
346 In-District Expense	724	153		1,000		1,000	1,000	1,000
351 Telephone	68	66		75		100	100	100
353 Postage	306	162		500		500	500	500
354 Advertising				400		500	500	500
389 Other Non-Instruc.Prof.&Tech. Serv	4,260	2,863		7,500		7,500	7,500	7,500
3XX Purchased Services Total:	76,215	84,774		33,225		31,700	31,700	31,700
410 Supplies	14,594	14,818		17,177		20,000	20,000	20,000
432 Reference Books				500		500	500	500
440 Periodicals	217	217		400		200	200	200
460 Non-Consumable Supplies	2,734	736		10,000		10,000	10,000	10,000
470 Computer Software	7,666	13,159		9,297		13,000	13,000	13,000
480 Computer Hardware	16,424	7,396						
4XX Supplies & Materials Total:	41,635	36,325		37,374		43,700	43,700	43,700

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522 Bldg. Improv. (Done Maint. Dept.)	211			250				
542 Replacement Equipment Purchases	8,373			10,000		10,000	10,000	10,000
550 Technology				10,000		10,000	10,000	10,000
5XX Capital Outlay Total:	8,584			20,250		20,000	20,000	20,000
640 Dues And Fees		240		60		100	100	100
653 Property Insurance		129		4,000				
6XX Other Objects Total:		369		4,060		100	100	100
2551 Transportation Services Total:	404,361	279,951	1.575	287,360	2.575	352,266	352,266	352,266
2552 Vehicle Operation Services								
112 Classified Salaries	1,763,637	1,637,829	83.575	1,905,358	84.575	2,050,509	2,050,509	2,050,509
114 Classified Supervisors	106,564	106,408	1.500	109,354	1.000	53,407	53,407	53,407
122 Subs-Classified Salaries	147,937	168,349		156,136		162,000	162,000	162,000
124 Temps-Classified Salaries	8,046	93,437		9,205				
132 Nonlicensed Salaries O/T	134	41						
139 Cell Phone Stipend	1,200	1,200				700	700	700
1XX Salaries Total:	2,027,517	2,007,265	85.075	2,180,052	85.575	2,266,615	2,266,615	2,266,615
211 Pers Employer Contribution	243,909	239,410		503,678		538,602	538,602	538,602
213 Pers Tier 3 Opsrp	92,989	92,894						
214 Pers Debt Service	65,946	83,735						
220 Social Security Administration	173,796	173,585		166,774		173,343	173,343	173,343
231 Worker'S Compensation	101,289	95,515		117,006		98,134	98,134	98,134
232 State Unemployment Insurance	6,734	9,030		14,171		11,330	11,330	11,330
241 Professional Dues				1,800		1,200	1,200	1,200
242 Physical Examinations	16,068	7,914						
243 Tax Sheltered Annuities	17,215	17,969		20,474		3,630	3,630	3,630
244 Insurance Benefits	967,053	996,042		1,181,688		1,209,481	1,209,481	1,209,481
2XX Employee Benefits Total:	1,685,000	1,716,093		2,005,590		2,035,719	2,035,719	2,035,719
331 Pupil Transp. To And From School	27,678	32,604		35,000		35,000	35,000	35,000
342 Travel & Exp. Out Of District				1,000		1,000	1,000	1,000
389 Other Non-Instruc.Prof.&Tech. Serv	2,840	5,622		6,000		7,000	7,000	7,000
3XX Purchased Services Total:	30,518	38,226		42,000		43,000	43,000	43,000
410 Supplies	579			6,500		6,129	6,129	6,129
4XX Supplies & Materials Total:	579			6,500		6,129	6,129	6,129
651 Liability Insurance	39,704	433		35,000		35,000	35,000	35,000
6XX Other Objects Total:	39,704	433		35,000		35,000	35,000	35,000
861 Vehicle Supplies		140						
864 Fuel		120						
8XX Maintenance Supplies Total:		261						

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2552 Vehicle Operation Services Total:	3,783,319	3,762,278	85.075	4,269,142	85.575	4,386,464	4,386,464	4,386,464
2554 Vehicle Purch.Serv. & Maint.Se								
112 Classified Salaries	248,653	249,033	6.250	277,964	5.750	252,079	252,079	252,079
114 Classified Supervisors	38,174	37,226	0.500	39,172	1.000	68,163	68,163	68,163
132 Nonlicensed Salaries O/T	33							
139 Cell Phone Stipend	720	720				400	400	400
1XX Salaries Total:	287,580	286,979	6.750	317,136	6.750	320,642	320,642	320,642
211 Pers Employer Contribution	35,941	35,321		79,284		81,982	81,982	81,982
213 Pers Tier 3 Opsrp	7,392	7,678						
214 Pers Debt Service	9,314	10,981						
220 Social Security Administration	21,697	21,009		24,261		24,499	24,499	24,499
231 Worker'S Compensation	9,266	8,602		11,854		9,450	9,450	9,450
232 State Unemployment Insurance	778	1,098		2,061		1,601	1,601	1,601
241 Professional Dues				600		1,200	1,200	1,200
243 Tax Sheltered Annuities	3,784	3,797		2,935		3,630	3,630	3,630
244 Insurance Benefits	74,901	85,277		93,540		94,895	94,895	94,895
245 Other Benefits	2,250	2,700						
2XX Employee Benefits Total:	165,322	176,463		214,535		217,256	217,256	217,256
321 Equip. Rep.(Not On Serv. Contract)	54,154	22,509		32,000		27,000	27,000	27,000
322 Repairs & Maint.Svcs.(On Contract)	16,483	15,167		31,600		31,000	31,000	31,000
342 Travel & Exp. Out Of District				500		500	500	500
389 Other Non-Instruc.Prof.&Tech. Serv	462	350		500		500	500	500
3XX Purchased Services Total:	71,098	38,026		64,600		59,000	59,000	59,000
410 Supplies	1,281	952		2,000		2,000	2,000	2,000
432 Reference Books				500		500	500	500
460 Non-Consumable Supplies	50,387	47,183		4,000		4,000	4,000	4,000
470 Computer Software	400	2,513		500		500	500	500
4XX Supplies & Materials Total:	52,068	50,647		7,000		7,000	7,000	7,000
655 Judg.& Settlem.Against The Distric	21,470	24,141						
670 Taxes And Licenses		1,020						
6XX Other Objects Total:	21,470	25,160						
861 Vehicle Supplies	174,040	166,477		170,000		155,000	155,000	155,000
863 Tires	29,054	51,314		31,000		31,000	31,000	31,000
864 Fuel	322,609	390,759		331,700		385,361	385,361	385,361
865 Oil	19,040	19,075		19,000		20,000	20,000	20,000
8XX Maintenance Supplies Total:	544,743	627,626		551,700		591,361	591,361	591,361
2554 Vehicle Purch.Serv. & Maint.Se Total:	1,142,282	1,204,901	6.750	1,154,971	6.750	1,195,259	1,195,259	1,195,259
2555 Student Transportation Dist. E								
112 Classified Salaries	220,095	226,890		85,162		164,622	164,622	164,622

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	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	220,095	226,890		85,162		164,622	164,622	164,622
211 Pers Employer Contribution				21,291		42,565	42,565	42,565
220 Social Security Administration				12,348		22,696	22,696	22,696
2XX Employee Benefits Total:				33,639		65,261	65,261	65,261
389 Other Non-Instruc.Prof.&Tech. Serv	58,332	32,298		20,324		21,000	21,000	21,000
3XX Purchased Services Total:	58,332	32,298		20,324		21,000	21,000	21,000
864 Fuel	289							
868 Other Than Home To School	46,040	48,624		77,300		96,644	96,644	96,644
8XX Maintenance Supplies Total:	46,329	48,624		77,300		96,644	96,644	96,644
2555 Student Transportation Dist. E Total:	324,755	307,812		216,425		347,527	347,527	347,527
2556 Student Transportaion - Refund								
112 Classified Salaries	88,564	83,565						
1XX Salaries Total:	88,564	83,565						
389 Other Non-Instruc.Prof.&Tech. Serv	57,823	64,150		140,000		150,000	150,000	150,000
3XX Purchased Services Total:	57,823	64,150		140,000		150,000	150,000	150,000
868 Other Than Home To School	19,987	17,235						
8XX Maintenance Supplies Total:	19,987	17,235						
2556 Student Transportaion - Refund Total:	166,374	164,950		140,000		150,000	150,000	150,000
2559 Other Pupil Transportation Ser								
331 Pupil Transp. To And From School	65,563	49,445		18,983		200,284	200,284	200,284
3XX Purchased Services Total:	65,563	49,445		18,983		200,284	200,284	200,284
2559 Other Pupil Transportation Ser Total:	65,563	49,445		18,983		200,284	200,284	200,284
2575 Purchasing And Warehouse Servi								
112 Classified Salaries	219,597	179,762	4.110	182,166	4.110	177,944	177,944	177,944
114 Classified Supervisors	30,220	29,469	0.500	31,010	0.500	30,119	30,119	30,119
124 Temps-Classified Salaries	794	3,647		4,674		2,350	2,350	2,350
132 Nonlicensed Salaries O/T	126	1,619						
139 Cell Phone Stipend	240	240				240	240	240
1XX Salaries Total:	250,977	214,737	4.610	217,850	4.610	210,654	210,654	210,654
211 Pers Employer Contribution	29,591	24,290		53,294		53,264	53,264	53,264
213 Pers Tier 3 Opsrp	8,965	9,037						
214 Pers Debt Service	8,124	8,359						
220 Social Security Administration	18,233	15,767		16,666		16,097	16,097	16,097
231 Worker'S Compensation	6,765	4,974		4,949		4,078	4,078	4,078

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232 State Unemployment Insurance	679	825		1,416		1,052	1,052	1,052
241 Professional Dues				1,800		1,800	1,800	1,800
243 Tax Sheltered Annuities	7,352	6,930		6,340		5,715	5,715	5,715
244 Insurance Benefits	65,438	61,305		63,224		64,360	64,360	64,360
2XX Employee Benefits Total:	145,146	131,486		147,688		146,366	146,366	146,366
321 Equip. Rep.(Not On Serv. Contract)	1,032	2,508		1,500		1,500	1,500	1,500
324 Rentals								
341 Travel - Local In-District		188						
346 In-District Expense		253		300		300	300	300
351 Telephone	150	518		250		250	250	250
389 Other Non-Instruc.Prof.&Tech. Serv	416	62		1,100		567	567	567
3XX Purchased Services Total:	1,598	3,528		3,150		2,617	2,617	2,617
410 Supplies	826	2,132		1,000		1,000	1,000	1,000
457 Inventory Adjustment		1,250						
460 Non-Consumable Supplies		229		500		400	400	400
4XX Supplies & Materials Total:	826	3,611		1,500		1,400	1,400	1,400
640 Dues And Fees	4,200	4,000		4,200		4,200	4,200	4,200
670 Taxes And Licenses	576	710						
6XX Other Objects Total:	4,776	4,710		4,200		4,200	4,200	4,200
864 Fuel	7,247	7,666		7,552		7,562	7,562	7,562
8XX Maintenance Supplies Total:	7,247	7,666		7,552		7,562	7,562	7,562
2575 Purchasing And Warehouse Servi Total:	410,569	365,739	4.610	381,940	4.610	372,799	372,799	372,799
2576 Mail Distribution Services								
353 Postage	8,238	12,379		2,500		12,000	12,000	12,000
389 Other Non-Instruc.Prof.&Tech. Serv	14,521	12,814		20,000				
3XX Purchased Services Total:	22,759	25,194		22,500		12,000	12,000	12,000
2576 Mail Distribution Services Total:	22,759	25,194		22,500		12,000	12,000	12,000
2630 Public Information Services								
112 Classified Salaries	105,481	102,164	1.500	83,154	2.000	120,188	120,188	120,188
113 Administrators	107,846	105,167	1.000	110,666	1.000	106,417	106,417	106,417
122 Subs-Classified Salaries	25	2,947						
124 Temps-Classified Salaries	1,014	5,768		7,620		14,000	14,000	14,000
132 Nonlicensed Salaries O/T	249							
139 Cell Phone Stipend	1,116	1,116		1,116		1,116	1,116	1,116
1XX Salaries Total:	215,731	217,162	2.500	202,556	3.000	241,721	241,721	241,721
211 Pers Employer Contribution	32,995	32,627		48,455		58,011	58,011	58,011
213 Pers Tier 3 Opsrp	20	6						
214 Pers Debt Service	7,226	8,418						

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	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	15,843	16,007		15,410		18,406	18,406	18,406
231 Worker'S Compensation	967	984		1,209		1,251	1,251	1,251
232 State Unemployment Insurance	582	831		1,309		1,203	1,203	1,203
241 Professional Dues	1,244	1,744		2,900		3,500	3,500	3,500
243 Tax Sheltered Annuities	11,315	11,314		8,640		12,690	12,690	12,690
244 Insurance Benefits	35,366	38,256		33,610		41,045	41,045	41,045
2XX Employee Benefits Total:	105,558	110,187		111,533		136,106	136,106	136,106
324 Rentals		2,024				2,200	2,200	2,200
341 Travel - Local In-District	689	207		550		450	450	450
342 Travel & Exp. Out Of District	5,648	5,680		5,000		4,000	4,000	4,000
346 In-District Expense	2,307	1,075		2,500		2,000	2,000	2,000
353 Postage	15,028	6,279		9,000		6,000	6,000	6,000
354 Advertising						6,500	6,500	6,500
389 Other Non-Instruc.Prof.&Tech. Serv	142,253	146,578		120,124		102,074	102,074	102,074
3XX Purchased Services Total:	165,926	161,842		137,174		123,224	123,224	123,224
410 Supplies	10,634	5,022		8,600		7,700	7,700	7,700
432 Reference Books	223	46		250		200	200	200
440 Periodicals	200	314		150		250	250	250
470 Computer Software	1,124	596		800		800	800	800
480 Computer Hardware	236	810				300	300	300
4XX Supplies & Materials Total:	12,418	6,788		9,800		9,250	9,250	9,250
640 Dues And Fees	945	1,632		1,000		1,000	1,000	1,000
6XX Other Objects Total:	945	1,632		1,000		1,000	1,000	1,000
2630 Public Information Services Total:	500,578	497,611	2.500	462,063	3.000	511,301	511,301	511,301
2641 Hr Service Area Direction								
112 Classified Salaries	345,649	338,764	5.720	285,896	6.170	302,436	302,436	302,436
113 Administrators	308,076	308,500	3.000	288,755	4.000	397,466	397,466	397,466
114 Classified Supervisors	68,390	66,694	1.000	70,181	1.000	68,163	68,163	68,163
122 Subs-Classified Salaries	721	322						
124 Temps-Classified Salaries	14,756	2,164		8,128		14,438	14,438	14,438
131 Licensed Salaries-Add'L	7,451	16,725		15,240		15,240	15,240	15,240
132 Nonlicensed Salaries O/T	2,072	4,794		1,016		1,000	1,000	1,000
139 Cell Phone Stipend	2,388	2,388		62,400		63,505	63,505	63,505
1XX Salaries Total:	749,503	740,351	9.720	731,617	11.170	862,247	862,247	862,247
211 Pers Employer Contribution	75,295	73,284		165,272		200,782	200,782	200,782
213 Pers Tier 3 Opsrp	37,429	36,373						
214 Pers Debt Service	24,142	27,759						
220 Social Security Administration	54,660	54,716		55,786		61,064	61,064	61,064
231 Worker'S Compensation	3,408	3,399		4,015		4,153	4,153	4,153
232 State Unemployment Insurance	2,015	2,842		4,350		3,994	3,994	3,994
241 Professional Dues	963	2,914		6,960		11,704	11,704	11,704
243 Tax Sheltered Annuities	25,042	25,400		20,654		37,003	37,003	37,003

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244 Insurance Benefits	226,584	149,501		146,415		167,865	167,865	167,865
245 Other Benefits	11,315	9,125		15,000				
248 Cosa Dues	7,425	7,840						
2XX Employee Benefits Total:	468,278	393,153		418,452		486,565	486,565	486,565
319 Other Instruc.Prof.& Tech.Service		2,070						
321 Equip. Rep.(Not On Serv. Contract)		205		250		250	250	250
322 Repairs & Maint.Svcs.(On Contract)	1,711	1,746		900		900	900	900
341 Travel - Local In-District	848	251		600		200	200	200
342 Travel & Exp. Out Of District	7,017	1,673		1,900		2,500	2,500	2,500
346 In-District Expense	6,465	2,305		1,704		2,104	2,104	2,104
347 Recruitment Expenses		49,296		400		400	400	400
353 Postage	1,749	2,917		1,150		1,150	1,150	1,150
354 Advertising	32	80		100		100	100	100
384 Negotiation Services	8,783	2,711		1,050		9,700	9,700	9,700
389 Other Non-Instruc.Prof.&Tech. Serv	39,462	59,111		58,089		46,734	46,734	46,734
3XX Purchased Services Total:	66,068	122,365		66,143		64,038	64,038	64,038
410 Supplies	19,514	8,348		8,987		12,987	12,987	12,987
432 Reference Books	962	2,922		1,200		1,200	1,200	1,200
440 Periodicals	38	233		100		100	100	100
470 Computer Software	334	248		706		706	706	706
480 Computer Hardware		10,011		1,500		1,500	1,500	1,500
4XX Supplies & Materials Total:	20,847	21,761		12,493		16,493	16,493	16,493
541 Initial & Addnl. Equip. Purchases		6,958						
5XX Capital Outlay Total:		6,958						
640 Dues And Fees	550	375		450		450	450	450
6XX Other Objects Total:	550	375		450		450	450	450
2641 Hr Service Area Direction Total:	1,305,246	1,284,964	9.720	1,229,155	11.170	1,429,794	1,429,794	1,429,794
2660 Computing & Info Services								
112 Classified Salaries	995,274	991,487	16.480	946,733	16.980	960,790	960,790	960,790
113 Administrators	107,846	105,167	1.000	110,666	1.000	106,417	106,417	106,417
114 Classified Supervisors	184,477	179,898	2.000	189,303	1.800	165,474	165,474	165,474
124 Temps-Classified Salaries	2,340	19,045						
131 Licensed Salaries-Add'L								
132 Nonlicensed Salaries O/T	4,225	98						
139 Cell Phone Stipend	4,720	4,520						
1XX Salaries Total:	1,298,883	1,300,215	19.480	1,246,701	19.780	1,232,682	1,232,682	1,232,682
211 Pers Employer Contribution	131,202	146,408		311,675		315,567	315,567	315,567
213 Pers Tier 3 Opsrp	23,567	49,866						
214 Pers Debt Service	36,690	49,860						
220 Social Security Administration	74,425	97,219		95,373		94,300	94,300	94,300
231 Worker'S Compensation	9,009	8,843		11,177		9,615	9,615	9,615

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
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Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	2,367	5,083		8,104		6,163	6,163	6,163
241 Professional Dues	2,415	1,369		12,300		12,560	12,560	12,560
243 Tax Sheltered Annuities	45,060	44,354		37,526		38,724	38,724	38,724
244 Insurance Benefits	158,632	260,961		265,642		274,574	274,574	274,574
2XX Employee Benefits Total:	483,366	663,964		741,797		751,503	751,503	751,503
316 Data Processing Serv.(Instr.Only)	4,010	3,560		4,200		4,000	4,000	4,000
321 Equip. Rep.(Not On Serv. Contract)	399							
322 Repairs & Maint.Svcs.(On Contract)	574,100	538,935		650,307		604,000	604,000	604,000
324 Rentals	1,716	2,189		2,000		2,000	2,000	2,000
341 Travel - Local In-District	408	716		350		350	350	350
342 Travel & Exp. Out Of District	7,111	1,507		8,000		8,000	8,000	8,000
346 In-District Expense	1,091	1,165		2,100		2,100	2,100	2,100
351 Telephone	314,385	312,972		284,700		285,900	285,900	285,900
353 Postage	50	117		200		102	102	102
354 Advertising		467						
386 Data Processing Ser.(Non-Instruct.	119,070	110,746		114,883				
389 Other Non-Instruc.Prof.&Tech. Serv	204,570	141,724		126,578		80,000	80,000	80,000
3XX Purchased Services Total:	1,226,910	1,114,098		1,193,318		986,452	986,452	986,452
410 Supplies	43,933	31,193		36,300		30,600	30,600	30,600
432 Reference Books	353	386		300		300	300	300
440 Periodicals	81	1,038		100		100	100	100
460 Non-Consumable Supplies	12,649	14,487		13,000		13,000	13,000	13,000
470 Computer Software	12,605	46,952		43,500		43,500	43,500	43,500
480 Computer Hardware	11,161	20,385		15,000		15,000	15,000	15,000
4XX Supplies & Materials Total:	80,782	114,442		108,200		102,500	102,500	102,500
550 Technology	20,162							
5XX Capital Outlay Total:	20,162							
640 Dues And Fees	520	540		800		600	600	600
6XX Other Objects Total:	520	540		800		600	600	600
2660 Computing & Info Services Total:	3,110,622	3,193,258	19.480	3,290,816	19.780	3,073,737	3,073,737	3,073,737
2665 Site-Based Technology								
112 Classified Salaries	628,527	634,158	17.168	622,359	16.593	592,271	592,271	592,271
114 Classified Supervisors		59,512	1.000	62,623	1.000	72,466	72,466	72,466
124 Temps-Classified Salaries		9,842						
132 Nonlicensed Salaries O/T	1,404	440						
139 Cell Phone Stipend	80	636						
1XX Salaries Total:	630,011	704,588	18.168	684,982	17.593	664,737	664,737	664,737
211 Pers Employer Contribution	69,916	47,854		171,246		170,173	170,173	170,173
213 Pers Tier 3 Opsrp	64,111	45,629						
214 Pers Debt Service	22,326	23,484						
220 Social Security Administration	72,757	52,358		52,401		50,852	50,852	50,852

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
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Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker'S Compensation	3,200	3,412		1,103		3,457	3,457	3,457
232 State Unemployment Insurance	3,352	2,758		4,452		3,324	3,324	3,324
241 Professional Dues				1,200		1,200	1,200	1,200
243 Tax Sheltered Annuities	3,865	6,947		6,710		3,630	3,630	3,630
244 Insurance Benefits	308,768	246,132		251,965		248,215	248,215	248,215
2XX Employee Benefits Total:	548,294	428,574		489,077		480,850	480,850	480,850
341 Travel - Local In-District								
346 In-District Expense				34,000		3,000	3,000	3,000
389 Other Non-Instruc.Prof.&Tech. Serv		500						
3XX Purchased Services Total:		500		34,000		3,000	3,000	3,000
410 Supplies								
480 Computer Hardware		10,760						
4XX Supplies & Materials Total:		10,760						
2665 Site-Based Technology Total:	1,178,305	1,144,422	18.168	1,208,059	17.593	1,148,588	1,148,588	1,148,588
2669 Other Technology Services								
321 Equip. Rep.(Not On Serv. Contract)								
351 Telephone	12,472	9,935		7,400		3,213	3,213	3,213
389 Other Non-Instruc.Prof.&Tech. Serv	6,445	2,249		1,000		700	700	700
3XX Purchased Services Total:	18,917	12,184		8,400		3,913	3,913	3,913
410 Supplies	1,148	36						
460 Non-Consumable Supplies	365							
4XX Supplies & Materials Total:	1,513	36						
2669 Other Technology Services Total:	20,430	12,220		8,400		3,913	3,913	3,913
2700 District Retirement								
249 District Retirement Fund	2,500,000	3,097,108		2,500,000		1,700,000	1,700,000	1,700,000
2XX Employee Benefits Total:	2,500,000	3,097,108		2,500,000		1,700,000	1,700,000	1,700,000
2700 District Retirement Total:	2,500,000	3,097,108		2,500,000		1,700,000	1,700,000	1,700,000
2XXX Support Services Total:	54,775,017	54,713,270	504.202	53,131,089	515.308	53,441,332	53,441,332	53,441,332

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
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Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
3320 Community Recreation Services								
112 Classified Salaries	65,427	65,126	1.500	54,044	1.500	52,648	52,648	52,648
1XX Salaries Total:	65,427	65,126	1.500	54,044	1.500	52,648	52,648	52,648
211 Pers Employer Contribution	7,128	7,227		13,511		13,478	13,478	13,478
213 Pers Tier 3 Opsrp	2,659	2,843						
214 Pers Debt Service	1,840	2,485						
220 Social Security Administration	4,634	4,592		4,134		4,028	4,028	4,028
231 Worker'S Compensation	1,340	1,293		944		808	808	808
232 State Unemployment Insurance	182	240		351		263	263	263
243 Tax Sheltered Annuities				270				
244 Insurance Benefits	21,740	24,408		20,850		21,210	21,210	21,210
2XX Employee Benefits Total:	39,523	43,089		40,060		39,787	39,787	39,787
331 Pupil Transp. To And From School								
389 Other Non-Instruc.Prof.&Tech. Serv	7,743	7,017				8,000	8,000	8,000
3XX Purchased Services Total:	7,743	7,017				8,000	8,000	8,000
3320 Community Recreation Services Total:	112,693	115,232	1.500	94,104	1.500	100,434	100,434	100,434
3510 Custody And Care Of Children S								
112 Classified Salaries	82,583	166,599			2.625	63,916	63,916	63,916
122 Subs-Classified Salaries	2,531	1,636		90,000		90,000	90,000	90,000
124 Temps-Classified Salaries	30,046	57,864						
132 Nonlicensed Salaries O/T								
1XX Salaries Total:	115,160	226,099		90,000	2.625	153,916	153,916	153,916
211 Pers Employer Contribution	6,247	12,352				16,362	16,362	16,362
213 Pers Tier 3 Opsrp	5,330	13,239						
214 Pers Debt Service	2,266	6,371						
220 Social Security Administration	6,172	11,875		6,885		11,775	11,775	11,775
231 Worker'S Compensation	598	1,178		540		800	800	800
232 State Unemployment Insurance	247	621		585		770	770	770
243 Tax Sheltered Annuities	283	731						
244 Insurance Benefits	36,217	79,410				37,118	37,118	37,118
2XX Employee Benefits Total:	57,360	125,777		8,010		66,824	66,824	66,824
3510 Custody And Care Of Children S Total:	172,521	351,876		98,010	2.625	220,740	220,740	220,740
4150 Capital Building Improvement								
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

PROGRAM BUDGET DETAIL

GENERAL FUND

General Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
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	1,631,079	2,848,283		919,800		608,000	608,000	608,000
7XX Transfers Total:	1,631,079	2,848,283		919,800		608,000	608,000	608,000
5200 Transfers From Other Funds Total:	1,631,079	2,848,283		919,800		608,000	608,000	608,000
6110 Contingency Fund								
810 Planned Reserve				3,489,000		2,730,000	2,730,000	2,730,000
810 Planned Reserve Total:				3,489,000		2,730,000	2,730,000	2,730,000
6110 Contingency Fund Total:				3,489,000		2,730,000	2,730,000	2,730,000
6111 Contingency-Ess								
810 Planned Reserve				900,000				
810 Planned Reserve Total:				900,000				
6111 Contingency-Ess Total:				900,000				
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	12,125,084	7,987,230		3,318,111		3,444,353	3,444,353	3,444,353
820 Unapp.Ending Fund Bal. Total:	12,125,084	7,987,230		3,318,111		3,444,353	3,444,353	3,444,353
7000 Reserves And Fund Balances Total:	12,125,084	7,987,230		3,318,111		3,444,353	3,444,353	3,444,353
Total Requirements:	156,156,961	152,013,105	1348.060	142,262,000	1341.419	143,270,100	143,270,100	143,270,100

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Resources

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
21990 Miscellaneous Local Revenue	22,764	216						
21999 Miscellaneous	21,942	36,768		20,000		10,000	10,000	10,000
23222 Bus Depreciation Replacement	422,307	458,917		406,000		462,890	462,890	462,890
25200 Transfers From Other Funds	1,099,576	1,986,520						
25400 Net Working Capital	9,594,163	8,671,868		6,367,000		5,614,991	5,614,991	5,614,991
Total Resources:	11,160,753	11,154,289		6,793,000		6,087,881	6,087,881	6,087,881

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	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	106,626	219,099		300,000		233,333	233,333	233,333
431 Library Books	1,451	652						
432 Reference Books		285						
460 Non-Consumable Supplies	37,582	7,437						
470 Computer Software	1,150							
480 Computer Hardware	222,759	91,524						
4XX Supplies & Materials Total:	369,620	318,997		300,000		233,333	233,333	233,333
550 Technology								
5XX Capital Outlay Total:								
1111 Regular Elementary School Prog Total:	369,691	318,997		300,000		233,333	233,333	233,333
1112 Intermediate 4-5								
421 Textbooks	153,028	334,461						
431 Library Books	297	652						
432 Reference Books		285						
460 Non-Consumable Supplies	14,341	6,928						
470 Computer Software	3,090							
480 Computer Hardware	75,655	49,339						
4XX Supplies & Materials Total:	246,411	391,664						
1112 Intermediate 4-5 Total:	246,411	391,664						
1113 Elementary Extra-Curricular								
460 Non-Consumable Supplies		0						
4XX Supplies & Materials Total:		0						
1113 Elementary Extra-Curricular Total:		0						
1121 Regular Middle School Program								
389 Other Non-Instruc.Prof.&Tech. Serv		70						
3XX Purchased Services Total:		70						
421 Textbooks	5,304	319,814		240,000		200,000	200,000	200,000
432 Reference Books		9,373						
460 Non-Consumable Supplies	20,528	20,923						
470 Computer Software	4,361	2,506						
480 Computer Hardware	155,277	221,792						
4XX Supplies & Materials Total:	185,471	574,409		240,000		200,000	200,000	200,000

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
541 Initial & Addnl. Equip. Purchases	0							
5XX Capital Outlay Total:	0							
1121 Regular Middle School Program Total:	185,471	574,479		240,000		200,000	200,000	200,000
1131 Regular High School Program								
389 Other Non-Instruc.Prof.&Tech. Serv		10,642						
3XX Purchased Services Total:		10,642						
410 Supplies	210	3,529						
421 Textbooks	48,824	52,389		360,000		266,667	266,667	266,667
432 Reference Books		5,222						
460 Non-Consumable Supplies	85,994	58,487						
470 Computer Software	19,463	2,223						
480 Computer Hardware	230,547	279,980						
4XX Supplies & Materials Total:	385,038	401,831		360,000		266,667	266,667	266,667
541 Initial & Addnl. Equip. Purchases	5,760			741,000		495,000	495,000	495,000
5XX Capital Outlay Total:	5,760			741,000		495,000	495,000	495,000
1131 Regular High School Program Total:	390,798	412,473		1,101,000		761,667	761,667	761,667
1220 Restrictive Programs								
460 Non-Consumable Supplies	5,852							
470 Computer Software	11,373							
480 Computer Hardware	3,494							
4XX Supplies & Materials Total:	20,719							
1220 Restrictive Programs Total:	20,719							
1250 Less Restrictive Students W Di								
460 Non-Consumable Supplies								
4XX Supplies & Materials Total:								
1250 Less Restrictive Students W Di Total:								
1280 Alternative Education								
421 Textbooks		675						
460 Non-Consumable Supplies	72	905						
4XX Supplies & Materials Total:	72	1,579						
1280 Alternative Education Total:	72	1,579						
1291 English Language Learner								
421 Textbooks	8,226							
460 Non-Consumable Supplies	539							

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
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Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
470 Computer Software	563							
480 Computer Hardware	14,999							
4XX Supplies & Materials Total:	24,326							
1291 English Language Learner Total:	24,326							
1XXX Instruction Total:	1,237,487	1,699,192		1,641,000		1,195,000	1,195,000	1,195,000
2122 Counseling Services								
421 Textbooks								
432 Reference Books	141							
480 Computer Hardware	646							
4XX Supplies & Materials Total:	788							
2122 Counseling Services Total:	788							
2131 Health Services								
480 Computer Hardware		2,581						
4XX Supplies & Materials Total:		2,581						
2131 Health Services Total:		2,581						
2190 Director Of Ed Services								
460 Non-Consumable Supplies	6,766	512						
470 Computer Software	2,603	4,734						
480 Computer Hardware	8,193	23,020						
4XX Supplies & Materials Total:	17,562	28,266						
541 Initial & Addnl. Equip. Purchases		5,521						
5XX Capital Outlay Total:		5,521						
2190 Director Of Ed Services Total:	17,562	33,787						
2211 Improvement Of Instruction Ser								
460 Non-Consumable Supplies	8,073							
470 Computer Software	17,058							
480 Computer Hardware	8,248	7,148						
4XX Supplies & Materials Total:	33,378	7,148						
542 Replacement Equipment Purchases		10,976						
5XX Capital Outlay Total:		10,976						
2211 Improvement Of Instruction Ser Total:	33,378	18,124						

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CAPITAL EQUIPMENT FUND

Capital Equipment Fund
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Program Budget Detail
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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
2214 Multicultural Ed								
460 Non-Consumable Supplies	601							
480 Computer Hardware	319	3,490						
4XX Supplies & Materials Total:	920	3,490						
2214 Multicultural Ed Total:	920	3,490						
2222 School Library/Media Center								
319 Other Instruc.Prof. & Tech.Service		1,795						
389 Other Non-Instruc.Prof.&Tech. Serv		395						
3XX Purchased Services Total:		2,190						
431 Library Books	35,946	27,473		247,000		165,000	165,000	165,000
432 Reference Books	18,467	7,611						
460 Non-Consumable Supplies		4,375						
480 Computer Hardware	970	1,434						
4XX Supplies & Materials Total:	55,383	40,893		247,000		165,000	165,000	165,000
542 Replacement Equipment Purchases		214						
5XX Capital Outlay Total:		214						
2222 School Library/Media Center Total:	55,383	43,297		247,000		165,000	165,000	165,000
2223 Multimedia Services								
460 Non-Consumable Supplies	2,519	1,399						
470 Computer Software	6,045							
480 Computer Hardware	882	96,521						
4XX Supplies & Materials Total:	9,445	97,919						
2223 Multimedia Services Total:	9,445	97,919						
2321 Office Of The Superintendent S								
410 Supplies		169						
460 Non-Consumable Supplies	2,289	150						
470 Computer Software	746	137						
480 Computer Hardware		8,226						
4XX Supplies & Materials Total:	3,035	8,681						
541 Initial & Addnl. Equip. Purchases	0	0						
542 Replacement Equipment Purchases								
5XX Capital Outlay Total:	0	0						
2321 Office Of The Superintendent S Total:	3,035	8,681						
2411 Principals Services								
421 Textbooks								

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
460 Non-Consumable Supplies	54,560	20,106						
470 Computer Software	11,517	2,449						
480 Computer Hardware	74,687	70,978						
4XX Supplies & Materials Total:	140,764	93,533						
541 Initial & Addnl. Equip. Purchases	11,686							
542 Replacement Equipment Purchases	23,931	15,027		803,000		1,000,000	1,000,000	1,000,000
5XX Capital Outlay Total:	35,617	15,027		803,000		1,000,000	1,000,000	1,000,000
2411 Principals Services Total:	176,381	108,560		803,000		1,000,000	1,000,000	1,000,000
2521 Financial & Support Services								
480 Computer Hardware	11,393	0						
4XX Supplies & Materials Total:	11,393	0						
2521 Financial & Support Services Total:	11,393	0						
2542 Building Div Services								
460 Non-Consumable Supplies	5,817	15,062						
480 Computer Hardware		1,607						
4XX Supplies & Materials Total:	5,817	16,669						
541 Initial & Addnl. Equip. Purchases		1,957						
542 Replacement Equipment Purchases	42,878	53,460						
5XX Capital Outlay Total:	42,878	55,417						
2542 Building Div Services Total:	48,695	72,086						
2543 Grounds Division Services								
460 Non-Consumable Supplies	3,498	0						
480 Computer Hardware				803,000		1,000,000	1,000,000	1,000,000
4XX Supplies & Materials Total:	3,498	0		803,000		1,000,000	1,000,000	1,000,000
531 Improvement Of Sites	2,335							
541 Initial & Addnl. Equip. Purchases	24,313	98,815						
5XX Capital Outlay Total:	26,647	98,815						
2543 Grounds Division Services Total:	30,145	98,815		803,000		1,000,000	1,000,000	1,000,000
2544 Building Maint Improvements								
389 Other Non-Instruc.Prof.&Tech. Serv		1,000						
3XX Purchased Services Total:		1,000						
480 Computer Hardware	2,042							

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	2,042							
522 Bldg. Improv. (Done Maint. Dept.)	28,843	6,512						
531 Improvement Of Sites	7,041	76						
5XX Capital Outlay Total:	35,885	6,588						
2544 Building Maint Improvements Total:	37,927	7,588						
2548 Care Of Buildings Services								
460 Non-Consumable Supplies	39,645	24,066						
4XX Supplies & Materials Total:	39,645	24,066						
541 Initial & Addnl. Equip. Purchases		4,046						
5XX Capital Outlay Total:		4,046						
2548 Care Of Buildings Services Total:	39,645	28,111						
2554 Vehicle Purch.Serv. & Maint.Se								
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
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						
2554 Vehicle Purch.Serv. & Maint.Se Total:	25,340	0		1,000		1,000	1,000	1,000
2575 Purchasing And Warehouse Servi								
460 Non-Consumable Supplies		231						
480 Computer Hardware	878							
4XX Supplies & Materials Total:	878	231						
541 Initial & Addnl. Equip. Purchases		0						
5XX Capital Outlay Total:		0						
2575 Purchasing And Warehouse Servi Total:	878	231						
2630 Public Information Services								
389 Other Non-Instruc.Prof.&Tech. Serv		0						
3XX Purchased Services Total:		0						
460 Non-Consumable Supplies	1,746							

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
470 Computer Software	17,460	0						
480 Computer Hardware	2,883	538						
4XX Supplies & Materials Total:	22,089	538						
2630 Public Information Services Total:	22,089	538						
2660 Computing & Info Services								
460 Non-Consumable Supplies	606							
470 Computer Software	95,098	9,233						
480 Computer Hardware	122,828	4,018		803,000		1,000,000	1,000,000	1,000,000
4XX Supplies & Materials Total:	218,533	13,251		803,000		1,000,000	1,000,000	1,000,000
550 Technology		20,524						
5XX Capital Outlay Total:		20,524						
2660 Computing & Info Services Total:	218,533	33,775		803,000		1,000,000	1,000,000	1,000,000
2XXX Support Services Total:	731,536	557,583		2,657,000		3,166,000	3,166,000	3,166,000
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
4150 Capital Building Improvement								
522 Bldg. Improv. (Done Maint. Dept.)		0						
5XX Capital Outlay Total:		0						
4150 Capital Building Improvement Total:		0						
5110 Long-Term Debt Service								
610 Principal	415,688	537,003		837,000		865,273	865,273	865,273
622 Interest/Buses	104,174	101,811		102,000		158,741	158,741	158,741
6XX Other Objects Total:	519,861	638,813		939,000		1,024,014	1,024,014	1,024,014
5110 Long-Term Debt Service Total:	519,861	638,813		939,000		1,024,014	1,024,014	1,024,014
5200 Transfers From Other Funds								
710 Fund Modifications		1,045,300		1,000		450,000	450,000	450,000
7XX Transfers Total:		1,045,300		1,000		450,000	450,000	450,000
5200 Transfers From Other Funds Total:		1,045,300		1,000		450,000	450,000	450,000

PROGRAM BUDGET DETAIL

CAPITAL EQUIPMENT FUND

Capital Equipment Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
6110 Contingency Fund								
810 Planned Reserve				1,554,000		251,867	251,867	251,867
810 Planned Reserve Total:				1,554,000		251,867	251,867	251,867
6110 Contingency Fund Total:				1,554,000		251,867	251,867	251,867
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	8,671,868	7,213,401						
820 Unapp.Ending Fund Bal. Total:	8,671,868	7,213,401						
7000 Reserves And Fund Balances Total:	8,671,868	7,213,401						
Total Requirements:	11,160,753	11,154,289		6,793,000		6,087,881	6,087,881	6,087,881

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal/State/Local Programs
Resources

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
21311 Tuition From Pupils Or Parents	104,793	84,471		90,000		77,000	77,000	77,000
21519 Interest Other Investments		0						
21911 Building Rental	41,670	40,837		56,800		49,000	49,000	49,000
21920 Private Grants	678,298	611,823		650,379		558,693	558,693	558,693
21990 Miscellaneous Local Revenue	1,995,802	1,882,396		2,584,387		2,722,707	2,722,707	2,722,707
21992 Other Local Reimbursements	7,158	5,812				5,800	5,800	5,800
21995 Membership Pledges	141,553	152,071		158,000		171,773	171,773	171,773
21998 Underwriting-Krvm	190,864	32,392		167,000		179,146	179,146	179,146
21999 Miscellaneous	39,062	222,653		380,000		182,539	182,539	182,539
22199 Other Intermediate Sources						5,961	5,961	5,961
22990 Miscellaneous Intermediate Sources	0							
23199 Other Unrestricted Grants-In-Aid	0							
23204 Drivers' Education	69,687	46,140		90,000		76,700	76,700	76,700
23299 Other Restricted Grants-In-Aid	0	203,492						
23990 Other Revenue From State Sources	1,295,133	1,551,033		1,590,884		1,349,601	1,349,601	1,349,601
24300 Restricted Revenue Direct From Federal Gov	168,878	164,040						
24311 Indian Education	266,797	242,419		290,000		286,888	286,888	286,888
24500 Restricted Revenue From Federal Gov-Thru State	7,506,615	6,859,819		5,521,323		5,567,040	5,567,040	5,567,040
24501 Title I Revenue		5,640		3,382,009		3,034,433	3,034,433	3,034,433
24502 Title Vi Esea	21,633	31,468		25,000				
24506 Carl Perkins Vocational Education	155,225	156,831		158,669		103,000	103,000	103,000
24508 P.L. 94-142 Handicapped	4,996,054	3,563,394		12,000		50,065	50,065	50,065
24530 Drug & Alcohol Prevention	229,774	406,665		661,296				
24700 Grants-In-Aid Fed Govt Inter.Agenc	1,736	3,132						
24990 Other Revenue Fm Federal Sources	682,045	331,039		388,163				
24500 Restricted Revenue From Federal Gov-Thru State		14,409						
24500 Restricted Revenue From Federal Gov-Thru State		2,255						
Total Resources:	18,592,777	16,614,229		16,205,910		14,420,346	14,420,346	14,420,346

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal/State/Local Programs
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	106,042	58,874						
112 Classified Salaries	9,899	39,800						
121 Subs-Licensed Salaries	404							
122 Subs-Classified Salaries	236	496						
124 Temps-Classified Salaries		9,010						
131 Licensed Salaries-Add'L	1,105	1,401						
1XX Salaries Total:	117,687	109,582						
211 Pers Employer Contribution	17,807	18,632						
213 Pers Tier 3 Opsrp	1,563	353						
214 Pers Debt Service	2,308	114						
220 Social Security Administration	12,057	12,614						
231 Worker'S Compensation	410	56						
232 State Unemployment Insurance	263	36						
241 Professional Dues								
243 Tax Sheltered Annuities	1,565	10						
244 Insurance Benefits	28,923	33,247						
2XX Employee Benefits Total:	64,895	65,062						
319 Other Instruc.Prof.& Tech.Service	4,783	14,756						
324 Rentals		841						
341 Travel - Local In-District	373	351						
342 Travel & Exp. Out Of District	814	553						
343 Travel & Fees, Student	914							
346 In-District Expense		177						
389 Other Non-Instruc.Prof.&Tech. Serv	686							
3XX Purchased Services Total:	7,704	16,678						
410 Supplies	18,561	26,625		800,081		700,000	700,000	700,000
421 Textbooks	3,778	375						
431 Library Books	498							
432 Reference Books	263	266						
460 Non-Consumable Supplies	10,663	4,833						
470 Computer Software	500	2,500						
480 Computer Hardware	9,236	7,230						
4XX Supplies & Materials Total:	43,499	41,828		800,081		700,000	700,000	700,000
1111 Regular Elementary School Prog Total:	233,785	233,150		800,081		700,000	700,000	700,000
1112 Intermediate 4-5								
111 Licensed Salaries	25,113	2,760						
112 Classified Salaries	8,899	3,367						
121 Subs-Licensed Salaries	1,568							
122 Subs-Classified Salaries		95						
131 Licensed Salaries-Add'L		449						
1XX Salaries Total:	35,580	6,670						

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal/State/Local Programs
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
211 Pers Employer Contribution	6,608	1,163						
213 Pers Tier 3 Opsrp		29						
214 Pers Debt Service		18						
220 Social Security Administration	4,335	737						
231 Worker'S Compensation	67	3						
232 State Unemployment Insurance	2	3						
244 Insurance Benefits	9,817	2,293						
2XX Employee Benefits Total:	20,830	4,245						
319 Other Instruc.Prof.& Tech.Service	5,065	12,372						
324 Rentals		1,075						
343 Travel & Fees, Student	995	2,375						
346 In-District Expense		555						
3XX Purchased Services Total:	6,060	16,378						
410 Supplies	14,402	12,530						
421 Textbooks	849							
431 Library Books	499	534						
460 Non-Consumable Supplies	8,256	4,781						
470 Computer Software	2,493	1,528						
480 Computer Hardware	6,039	44,144						
4XX Supplies & Materials Total:	32,537	63,517						
1112 Intermediate 4-5 Total:	95,007	90,811						
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					7,500	7,500	7,500
3XX Purchased Services Total:	2,087					7,500	7,500	7,500
431 Library Books		226						
4XX Supplies & Materials Total:		226						
1113 Elementary Extra-Curricular Total:	2,587	226				7,500	7,500	7,500
1121 Regular Middle School Program								
111 Licensed Salaries	175,959	37,685						
112 Classified Salaries	14,019	7,065						
121 Subs-Licensed Salaries								
124 Temps-Classified Salaries		440						
131 Licensed Salaries-Add'L	1,087	167						

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal/State/Local Programs
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	191,065	45,356						
211 Pers Employer Contribution	23,129	7,924						
213 Pers Tier 3 Opsrp	5,978	23						
214 Pers Debt Service	4,462	75						
220 Social Security Administration	15,438	5,857						
231 Worker'S Compensation	771	22						
232 State Unemployment Insurance	492	18						
241 Professional Dues								
243 Tax Sheltered Annuities	2,931	38						
244 Insurance Benefits	51,073	10,816						
2XX Employee Benefits Total:	104,273	24,774						
311 Instruction Services	1,571							
319 Other Instruc.Prof.& Tech.Service	8,540	15,789						
324 Rentals	200							
342 Travel & Exp. Out Of District	143	3,638						
343 Travel & Fees, Student		2,672						
346 In-District Expense	2,017	1,853						
389 Other Non-Instruc.Prof.&Tech. Serv	3,400	244						
3XX Purchased Services Total:	15,871	24,197						
410 Supplies	18,722	21,026		18,901				
421 Textbooks	383	3,760						
460 Non-Consumable Supplies	37,762	28,332						
470 Computer Software	17,414	52						
480 Computer Hardware	237,738	8,811						
4XX Supplies & Materials Total:	312,018	61,980		18,901				
541 Initial & Addnl. Equip. Purchases	0							
5XX Capital Outlay Total:	0							
1121 Regular Middle School Program Total:	623,227	156,307		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							
343 Travel & Fees, Student		1,642						
346 In-District Expense	1,933	300						
3XX Purchased Services Total:	1,933	1,942						

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal/State/Local Programs
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies		144						
4XX Supplies & Materials Total:		144						
1122 Middle School Activities Total:	3,056	2,086						
1131 Regular High School Program								
111 Licensed Salaries	277,059	92,238		0	0.200	11,752	11,752	11,752
112 Classified Salaries	45,458	56,225	1.500	38,201				
121 Subs-Licensed Salaries	979	1,679		3,752				
123 Temps-Licensed Salaries	7,004							
124 Temps-Classified Salaries	540							
131 Licensed Salaries-Add'L	336	2,579						
1XX Salaries Total:	331,375	152,721	1.500	41,953	0.200	11,752	11,752	11,752
211 Pers Employer Contribution	42,764	22,055		9,879		3,009	3,009	3,009
213 Pers Tier 3 Opsrp	8,795	3,115						
214 Pers Debt Service	8,907	2,462						
220 Social Security Administration	28,037	15,890		3,209		899	899	899
231 Worker'S Compensation	1,142	348		252		76	76	76
232 State Unemployment Insurance	729	270		273		71	71	71
243 Tax Sheltered Annuities	4,501	748		269		200	200	200
244 Insurance Benefits	81,617	40,865		20,980		2,716	2,716	2,716
2XX Employee Benefits Total:	176,492	85,752		34,862		6,971	6,971	6,971
319 Other Instruc.Prof.& Tech.Service	176,649	132,010		180,000		167,248	167,248	167,248
324 Rentals	5,170	3,800						
341 Travel - Local In-District	39	77						
342 Travel & Exp. Out Of District	7,723	4,356						
343 Travel & Fees, Student	1,373							
346 In-District Expense	3,226	865						
353 Postage	166							
389 Other Non-Instruc.Prof.&Tech. Serv	3,350	5,989						
3XX Purchased Services Total:	197,697	147,098		180,000		167,248	167,248	167,248
410 Supplies	43,151	21,825		80,811				
421 Textbooks	4,121	1,101						
432 Reference Books	263	156						
440 Periodicals	0							
460 Non-Consumable Supplies	186,231	27,704						
470 Computer Software	6,249	10,581						
480 Computer Hardware	60,052	16,136						
4XX Supplies & Materials Total:	300,067	77,504		80,811				
541 Initial & Addnl. Equip. Purchases								
5XX Capital Outlay Total:								
640 Dues And Fees		744						

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal/State/Local Programs
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:		744						
868 Other Than Home To School		65						
8XX Maintenance Supplies Total:		65						
1131 Regular High School Program Total:	1,005,631	463,883	1.500	337,626	0.200	185,971	185,971	185,971
1132 Student Activities								
112 Classified Salaries		225						
122 Subs-Classified Salaries	1,622	14,328						
131 Licensed Salaries-Add'L		3,742						
1XX Salaries Total:	1,622	18,294						
211 Pers Employer Contribution		296						
213 Pers Tier 3 Opsrp		281						
214 Pers Debt Service		149						
220 Social Security Administration	68	551						
231 Worker'S Compensation	9	98						
232 State Unemployment Insurance	4	29						
2XX Employee Benefits Total:	80	1,404						
343 Travel & Fees, Student	795	1,564				8,000	8,000	8,000
346 In-District Expense		57						
389 Other Non-Instruc.Prof.&Tech. Serv		745						
3XX Purchased Services Total:	795	2,366				8,000	8,000	8,000
410 Supplies	642	1,662						
460 Non-Consumable Supplies		1,721						
470 Computer Software		40						
4XX Supplies & Materials Total:	642	3,422						
1132 Student Activities Total:	3,140	25,486				8,000	8,000	8,000
1210 Programs For Gifted & Talented								
410 Supplies		1,850		12,210		1,402	1,402	1,402
421 Textbooks	6,839							
470 Computer Software		2,853						
480 Computer Hardware	10,529							
4XX Supplies & Materials Total:	17,368	4,703		12,210		1,402	1,402	1,402
1210 Programs For Gifted & Talented Total:	17,368	4,703		12,210		1,402	1,402	1,402
1220 Restrictive Programs								
111 Licensed Salaries	1,114,200	902,481	16.720	961,400	15.978	947,414	947,414	947,414
112 Classified Salaries	519,441	514,896	16.975	535,024	19.840	590,463	590,463	590,463
113 Administrators			0.350	38,059				
121 Subs-Licensed Salaries	3,619	1,320						

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal/State/Local Programs
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
122 Subs-Classified Salaries	146	599		1,000				
123 Temps-Licensed Salaries	15,426	68,807				21,873	21,873	21,873
124 Temps-Classified Salaries	4,087	5,038						
131 Licensed Salaries-Add'L	7,255	7,083		2,550				
132 Nonlicensed Salaries O/T	9,259	9,698						
1XX Salaries Total:	1,673,431	1,509,922	34.045	1,538,033	35.818	1,559,750	1,559,750	1,559,750
211 Pers Employer Contribution	188,293	165,229		383,047		393,696	393,696	393,696
213 Pers Tier 3 Opsrp	41,457	48,242						
214 Pers Debt Service	42,876	52,763						
220 Social Security Administration	122,291	110,644		117,660		119,322	119,322	119,322
231 Worker'S Compensation	7,679	7,009		9,227		9,716	9,716	9,716
232 State Unemployment Insurance	4,784	5,767		9,997		9,780	9,780	9,780
241 Professional Dues				595				
243 Tax Sheltered Annuities	14,924	13,173		19,707		16,911	16,911	16,911
244 Insurance Benefits	453,253	458,307		470,185		495,139	495,139	495,139
249 District Retirement Fund						522	522	522
2XX Employee Benefits Total:	875,558	861,134		1,010,418		1,045,086	1,045,086	1,045,086
321 Equip. Rep.(Not On Serv. Contract)	592	875						
324 Rentals	0	119				17,000	17,000	17,000
341 Travel - Local In-District	42,362	40,530		31,583		43,798	43,798	43,798
342 Travel & Exp. Out Of District	55,879	29,960						
346 In-District Expense	3,150	1,909						
351 Telephone	3,767	4,719						
353 Postage	240	776						
354 Advertising								
389 Other Non-Instruc.Prof.&Tech. Serv	48,916	70,706				38,007	38,007	38,007
3XX Purchased Services Total:	154,906	149,595		31,583		98,805	98,805	98,805
410 Supplies	19,706	15,723		318,626		116,084	116,084	116,084
421 Textbooks		0						
432 Reference Books	525	2,344						
460 Non-Consumable Supplies	56,268	42,874						
470 Computer Software	4,969	3,810						
480 Computer Hardware	2,105	9,000						
4XX Supplies & Materials Total:	83,573	73,750		318,626		116,084	116,084	116,084
640 Dues And Fees	815	270						
6XX Other Objects Total:	815	270						
1220 Restrictive Programs Total:	2,788,283	2,594,671	34.045	2,898,660	35.818	2,819,725	2,819,725	2,819,725
1229 Other Restrictive Programs								
111 Licensed Salaries	101,439	101,072	1.000	57,500	1.000	52,690	52,690	52,690
1XX Salaries Total:	101,439	101,072	1.000	57,500	1.000	52,690	52,690	52,690
211 Pers Employer Contribution	10,812	11,090		14,302		13,489	13,489	13,489

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal/State/Local Programs
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
213 Pers Tier 3 Opsrp	4,686	4,897						
214 Pers Debt Service	2,907	3,945						
220 Social Security Administration	7,421	7,369		4,399		4,031	4,031	4,031
231 Worker'S Compensation	462	464		345		343	343	343
232 State Unemployment Insurance	290	385		374		316	316	316
243 Tax Sheltered Annuities	2,100	2,400		900		1,000	1,000	1,000
244 Insurance Benefits	24,440	26,100		13,730		13,580	13,580	13,580
2XX Employee Benefits Total:	53,118	56,650		34,050		32,759	32,759	32,759
410 Supplies	553	597						
421 Textbooks	171							
432 Reference Books	260							
4XX Supplies & Materials Total:	983	597						
1229 Other Restrictive Programs Total:	155,540	158,318	1.000	91,550	1.000	85,449	85,449	85,449
1250 Less Restrictive Students W Di								
111 Licensed Salaries	1,056,410	813,364	17.200	989,000	9.400	525,133	525,133	525,133
112 Classified Salaries	581,246	590,886	20.375	590,898	23.563	645,560	645,560	645,560
121 Subs-Licensed Salaries	17,874	24,139						
124 Temps-Classified Salaries	13,167	15,750						
131 Licensed Salaries-Add'L		1,581						
1XX Salaries Total:	1,668,697	1,445,720	37.575	1,579,898	32.963	1,170,693	1,170,693	1,170,693
211 Pers Employer Contribution	162,055	145,004		393,728		299,697	299,697	299,697
213 Pers Tier 3 Opsrp	81,109	77,812						
214 Pers Debt Service	43,978	54,590						
220 Social Security Administration	124,131	107,047		120,861		89,558	89,558	89,558
231 Worker'S Compensation	7,735	6,801		9,480		7,609	7,609	7,609
232 State Unemployment Insurance	4,940	5,479		10,270		7,025	7,025	7,025
243 Tax Sheltered Annuities	23,067	20,586		19,148		17,469	17,469	17,469
244 Insurance Benefits	528,467	533,720		519,369		458,005	458,005	458,005
2XX Employee Benefits Total:	975,483	951,040		1,072,856		879,363	879,363	879,363
319 Other Instruc.Prof.& Tech.Service		723						
341 Travel - Local In-District	2,843	2,315						
342 Travel & Exp. Out Of District	2,832	3,174						
346 In-District Expense	277	1,162						
351 Telephone	3,790	3,462						
3XX Purchased Services Total:	9,743	10,837						
410 Supplies	10,640	13,269		41,996		70,866	70,866	70,866
421 Textbooks	4,143	9,673						
460 Non-Consumable Supplies	164	12,899						
470 Computer Software	1,221							
480 Computer Hardware	450	7,063						
4XX Supplies & Materials Total:	16,618	42,904		41,996		70,866	70,866	70,866

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	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1250 Less Restrictive Students W Di Total:	2,670,540	2,450,500	37.575	2,694,750	32.963	2,120,922	2,120,922	2,120,922
1260 Early Intervention								
111 Licensed Salaries	68,253	67,070	1.100	63,250	1.100	64,720	64,720	64,720
121 Subs-Licensed Salaries		92						
131 Licensed Salaries-Add'L						7,500	7,500	7,500
1XX Salaries Total:	68,253	67,162	1.100	63,250	1.100	72,220	72,220	72,220
211 Pers Employer Contribution	8,605	8,722		15,733		18,488	18,488	18,488
213 Pers Tier 3 Opsrp	1,584	1,654						
214 Pers Debt Service	1,954	2,575						
220 Social Security Administration	4,995	4,868		4,838		5,525	5,525	5,525
231 Worker'S Compensation	306	304		380		469	469	469
232 State Unemployment Insurance	194	254		411		434	434	434
243 Tax Sheltered Annuities	315	420		990		1,100	1,100	1,100
244 Insurance Benefits	13,442	14,355		15,103		14,938	14,938	14,938
2XX Employee Benefits Total:	31,394	33,151		37,455		40,954	40,954	40,954
319 Other Instruc.Prof.& Tech.Service		26,880						
3XX Purchased Services Total:		26,880						
410 Supplies						3,830	3,830	3,830
4XX Supplies & Materials Total:						3,830	3,830	3,830
1260 Early Intervention Total:	99,647	127,194	1.100	100,705	1.100	117,004	117,004	117,004
1271 Remediation								
111 Licensed Salaries	77,384	45,256						
112 Classified Salaries	242,901	203,708	5.650	143,891	2.000	50,720	50,720	50,720
121 Subs-Licensed Salaries	131	1,389						
122 Subs-Classified Salaries	77							
124 Temps-Classified Salaries	1,290	1,230						
131 Licensed Salaries-Add'L	7,810	14,826						
132 Nonlicensed Salaries O/T	98							
1XX Salaries Total:	329,691	266,408	5.650	143,891	2.000	50,720	50,720	50,720
211 Pers Employer Contribution	32,583	26,716		35,939		13,015	13,015	13,015
213 Pers Tier 3 Opsrp	12,273	8,484						
214 Pers Debt Service	8,105	9,014						
220 Social Security Administration	23,708	19,297		11,008		3,880	3,880	3,880
231 Worker'S Compensation	1,597	1,301		863		330	330	330
232 State Unemployment Insurance	955	1,007		935		304	304	304
243 Tax Sheltered Annuities	3,322	2,433						
244 Insurance Benefits	105,946	95,130		78,128		28,040	28,040	28,040
2XX Employee Benefits Total:	188,489	163,381		126,873		45,569	45,569	45,569
319 Other Instruc.Prof.& Tech.Service	5,562	102,595		117,873				

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343 Travel & Fees, Student		672						
346 In-District Expense	392	71						
351 Telephone	1,320	1,129						
3XX Purchased Services Total:	7,274	104,467		117,873				
410 Supplies	4,814	4,052		20,000		19,108	19,108	19,108
421 Textbooks	3,060							
480 Computer Hardware	2,781							
4XX Supplies & Materials Total:	10,655	4,052		20,000		19,108	19,108	19,108
1271 Remediation Total:	536,109	538,308	5.650	408,637	2.000	115,397	115,397	115,397
1272 Title 1								
111 Licensed Salaries	1,096,857	974,110	14.005	822,538	14.196	833,305	833,305	833,305
112 Classified Salaries	769,250	642,343	18.441	472,538	16.953	431,120	431,120	431,120
121 Subs-Licensed Salaries	14,141	16,190		2,431		3,686	3,686	3,686
123 Temps-Licensed Salaries	5,973							
124 Temps-Classified Salaries								
131 Licensed Salaries-Add'L	1,293	2,556		3,175		12,281	12,281	12,281
132 Nonlicensed Salaries O/T	158							
139 Cell Phone Stipend	0							
1XX Salaries Total:	1,887,672	1,635,200	32.446	1,300,682	31.149	1,280,392	1,280,392	1,280,392
211 Pers Employer Contribution	224,260	194,043		322,929		328,234	328,234	328,234
213 Pers Tier 3 Opsrp	47,274	51,356						
214 Pers Debt Service	51,451	60,992						
220 Social Security Administration	137,104	117,484		99,049		97,950	97,950	97,950
231 Worker'S Compensation	8,623	7,659		7,769		8,322	8,322	8,322
232 State Unemployment Insurance	5,555	6,129		8,417		4,682	4,682	4,682
243 Tax Sheltered Annuities	19,299	20,539		16,195		14,196	14,196	14,196
244 Insurance Benefits	607,968	587,203		452,822		431,361	431,361	431,361
2XX Employee Benefits Total:	1,101,535	1,045,406		907,181		884,745	884,745	884,745
319 Other Instruc.Prof. & Tech.Service	147,465	148,549		198,760		150,027	150,027	150,027
346 In-District Expense	9,465	9,274						
353 Postage	136	25						
389 Other Non-Instruc.Prof.&Tech. Serv		350						
3XX Purchased Services Total:	157,067	158,197		198,760		150,027	150,027	150,027
410 Supplies	30,147	26,647						
421 Textbooks	15,902	7,168						
431 Library Books	468							
432 Reference Books	8							
440 Periodicals		199						
460 Non-Consumable Supplies	1,235	4,150						
470 Computer Software	23,481	2,970						
480 Computer Hardware	4,944	29,689						

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	76,185	70,823						
720 Flow-Through	8,928	41						
7XX Transfers Total:	8,928	41						
1272 Title 1 Total:	3,231,386	2,909,667	32.446	2,406,623	31.149	2,315,164	2,315,164	2,315,164
1280 Alternative Education								
111 Licensed Salaries	42,679	20,875	0.300	17,250	0.300	20,384	20,384	20,384
112 Classified Salaries	22,850	25,086	1.031	27,031	2.500	66,134	66,134	66,134
121 Subs-Licensed Salaries	3,528							
124 Temps-Classified Salaries	111							
131 Licensed Salaries-Add'L	13,996	1,795						
139 Cell Phone Stipend	180	90						
1XX Salaries Total:	83,343	47,845	1.331	44,281	2.800	86,518	86,518	86,518
211 Pers Employer Contribution	10,221	5,607		11,049		22,148	22,148	22,148
213 Pers Tier 3 Opsrp	1,959	1,800						
214 Pers Debt Service	2,588	1,830						
220 Social Security Administration	6,274	3,612		3,388		6,618	6,618	6,618
231 Worker'S Compensation	382	226		265		562	562	562
232 State Unemployment Insurance	230	189		287		519	519	519
243 Tax Sheltered Annuities	258	85		456		1,127	1,127	1,127
244 Insurance Benefits	16,465	16,264		18,450		39,124	39,124	39,124
2XX Employee Benefits Total:	38,377	29,614		33,895		70,098	70,098	70,098
319 Other Instruc.Prof.& Tech.Service	210,719	209,989				212,091	212,091	212,091
321 Equip. Rep.(Not On Serv. Contract)		448						
342 Travel & Exp. Out Of District	3,121	0						
346 In-District Expense	393	377						
353 Postage		62						
389 Other Non-Instruc.Prof.&Tech. Serv		625						
3XX Purchased Services Total:	214,232	211,502				212,091	212,091	212,091
410 Supplies	7,124	9,474						
421 Textbooks		43						
460 Non-Consumable Supplies	4,911							
470 Computer Software	365	300						
4XX Supplies & Materials Total:	12,401	9,817						
1280 Alternative Education Total:	348,353	298,778	1.331	78,176	2.800	368,707	368,707	368,707
1288 Charter Flow-Through								
341 Travel - Local In-District								
342 Travel & Exp. Out Of District		538						
346 In-District Expense		2,461						
389 Other Non-Instruc.Prof.&Tech. Serv		67,355						

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	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:		70,354						
410 Supplies		2,272						
4XX Supplies & Materials Total:		2,272						
640 Dues And Fees		1,000						
6XX Other Objects Total:		1,000						
1288 Charter Flow-Through Total:		73,626						
1291 English Language Learner								
112 Classified Salaries	17,206	21,865	0.750	16,399	0.500	12,680	12,680	12,680
121 Subs-Licensed Salaries				3,040				
122 Subs-Classified Salaries								
131 Licensed Salaries-Add'L	1,710	1,460						
139 Cell Phone Stipend	289	360						
1XX Salaries Total:	19,205	23,686	0.750	19,439	0.500	12,680	12,680	12,680
211 Pers Employer Contribution	1,233	1,538		5,069		3,254	3,254	3,254
213 Pers Tier 3 Opsrp	1,712	2,204						
214 Pers Debt Service	489	916						
220 Social Security Administration	1,423	1,776		1,701		970	970	970
231 Worker'S Compensation	93	113		133		82	82	82
232 State Unemployment Insurance	60	93		145		76	76	76
243 Tax Sheltered Annuities	215	273		135				
244 Insurance Benefits	6,563	9,153		10,618		7,010	7,010	7,010
2XX Employee Benefits Total:	11,787	16,066		17,801		11,392	11,392	11,392
319 Other Instruc.Prof.& Tech.Service	500	11,198		21,428				
3XX Purchased Services Total:	500	11,198		21,428				
410 Supplies	2,507	174						
421 Textbooks	12,658	4,585						
460 Non-Consumable Supplies	2,311							
470 Computer Software	8,648							
480 Computer Hardware	3,226							
4XX Supplies & Materials Total:	29,351	4,759						
1291 English Language Learner Total:	60,843	55,708	0.750	58,668	0.500	24,072	24,072	24,072
1294 Youth Corrections								
111 Licensed Salaries	53,552	52,781	1.000	57,500	1.000	58,700	58,700	58,700
112 Classified Salaries	6,815	10,954	0.500	11,561				
121 Subs-Licensed Salaries	1,256	2,697						
123 Temps-Licensed Salaries	6,268							
131 Licensed Salaries-Add'L	2,568	13,498						

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	70,459	79,931	1.500	69,061	1.000	58,700	58,700	58,700
211 Pers Employer Contribution	9,765	10,934		17,193		15,027	15,027	15,027
213 Pers Tier 3 Opsrp	724	1,251						
214 Pers Debt Service	1,814	3,003						
220 Social Security Administration	5,454	6,148		5,283		4,491	4,491	4,491
231 Worker'S Compensation	319	365		414		381	381	381
232 State Unemployment Insurance	220	303		449		352	352	352
243 Tax Sheltered Annuities	718	600		990		1,000	1,000	1,000
244 Insurance Benefits	17,467	19,536		20,680		13,580	13,580	13,580
2XX Employee Benefits Total:	36,482	42,140		45,009		34,831	34,831	34,831
342 Travel & Exp. Out Of District	170							
3XX Purchased Services Total:	170							
410 Supplies	122	150		11,180		2,559	2,559	2,559
421 Textbooks	219	61						
480 Computer Hardware		747						
4XX Supplies & Materials Total:	341	958		11,180		2,559	2,559	2,559
1294 Youth Corrections Total:	107,451	123,028	1.500	125,250	1.000	96,090	96,090	96,090
1299 Other Programs								
112 Classified Salaries	0							
122 Subs-Classified Salaries	145							
124 Temps-Classified Salaries	473							
1XX Salaries Total:	618							
211 Pers Employer Contribution	0							
214 Pers Debt Service	0							
220 Social Security Administration	47							
231 Worker'S Compensation	4							
232 State Unemployment Insurance	1							
243 Tax Sheltered Annuities	0							
244 Insurance Benefits	0							
2XX Employee Benefits Total:	52							
322 Repairs & Maint.Svcs.(On Contract)	599							
324 Rentals	543	4,000						
341 Travel - Local In-District	364							
342 Travel & Exp. Out Of District	1,125	13						
351 Telephone	58	5						
353 Postage	188							
355 Printing And Binding	217							
3XX Purchased Services Total:	3,094	4,018						
410 Supplies	1,824	952						

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
431 Library Books	75							
4XX Supplies & Materials Total:	1,899	952						
1299 Other Programs Total:	5,662	4,970						
1460 Special Programs Summer School								
112 Classified Salaries	1,573	450						
123 Temps-Licensed Salaries	2,392	4,961		7,218				
124 Temps-Classified Salaries	51,572	34,275				40,458	40,458	40,458
131 Licensed Salaries-Add'L	57,953	38,189		202,768		48,962	48,962	48,962
132 Nonlicensed Salaries O/T	172	53						
1XX Salaries Total:	113,662	77,927		209,986		89,420	89,420	89,420
211 Pers Employer Contribution	13,679	7,372		2,160		12,535	12,535	12,535
213 Pers Tier 3 Opsrp	3,872	2,344						
214 Pers Debt Service	4,487	2,285						
220 Social Security Administration	9,523	4,845		764		6,841	6,841	6,841
231 Worker'S Compensation	595	313		55		581	581	581
232 State Unemployment Insurance	289	253		52		536	536	536
243 Tax Sheltered Annuities	186	156						
244 Insurance Benefits	2,152	774						
2XX Employee Benefits Total:	34,784	18,341		3,031		20,493	20,493	20,493
319 Other Instruc.Prof.& Tech.Service								
324 Rentals								
346 In-District Expense	382							
353 Postage	160							
3XX Purchased Services Total:	542							
410 Supplies	2,781	2,620						
421 Textbooks	170							
4XX Supplies & Materials Total:	2,951	2,620						
1460 Special Programs Summer School Total:	151,939	98,888		213,017		109,913	109,913	109,913
1XXX Instruction Total:	12,139,553	10,410,308	116.897	10,244,854	108.530	9,075,316	9,075,316	9,075,316
2110 Attendance & Social Work Servi								
111 Licensed Salaries	26,710	26,856	0.200	11,500	0.450	26,415	26,415	26,415
112 Classified Salaries	46,682	47,892	1.561	39,674	1.125	29,408	29,408	29,408
139 Cell Phone Stipend								
1XX Salaries Total:	73,392	74,747	1.761	51,174	1.575	55,823	55,823	55,823
211 Pers Employer Contribution	9,285	11,352		12,773		14,326	14,326	14,326
213 Pers Tier 3 Opsrp	1,388							
214 Pers Debt Service	2,121	2,853						

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	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	5,599	5,915		3,914		4,270	4,270	4,270
231 Worker'S Compensation	354	356		307		360	360	360
232 State Unemployment Insurance	213	288		333		338	338	338
243 Tax Sheltered Annuities	218	42		100		450	450	450
244 Insurance Benefits	24,379	27,151		24,430		21,884	21,884	21,884
2XX Employee Benefits Total:	43,556	47,958		41,857		41,628	41,628	41,628
312 Instructional Prgms. Improv.Servs.		802						
319 Other Instruc.Prof.& Tech.Service	20,000	15,000		50,000				
331 Pupil Transp. To And From School	2,541	2,228				500	500	500
332 Pupil Transp.Other Than To & From		570						
341 Travel - Local In-District	770	1,310						
342 Travel & Exp. Out Of District	1,045	3,564						
346 In-District Expense	341	3,194						
351 Telephone	716							
389 Other Non-Instruc.Prof.&Tech. Serv	72	18						
3XX Purchased Services Total:	25,485	26,686		50,000		500	500	500
410 Supplies	3,284	3,619		15,381		8,665	8,665	8,665
421 Textbooks		186						
460 Non-Consumable Supplies		2,724						
480 Computer Hardware	943							
4XX Supplies & Materials Total:	4,227	6,530		15,381		8,665	8,665	8,665
2110 Attendance & Social Work Servi Total:	146,660	155,920	1.761	158,412	1.575	106,616	106,616	106,616
2115 Student Safety								
112 Classified Salaries	31,181	35,224	1.000	33,446	0.250	8,291	8,291	8,291
139 Cell Phone Stipend				440				
1XX Salaries Total:	31,181	35,224	1.000	33,886	0.250	8,291	8,291	8,291
211 Pers Employer Contribution	1,871	2,524		8,354		2,073	2,073	2,073
213 Pers Tier 3 Opsrp	2,884	2,961						
214 Pers Debt Service	994	1,217						
220 Social Security Administration	2,329	2,698		2,559		621	621	621
231 Worker'S Compensation	153	158		201		41	41	41
232 State Unemployment Insurance	86	126		452		33	33	33
244 Insurance Benefits	10,743	13,829		13,900		3,505	3,505	3,505
2XX Employee Benefits Total:	19,060	23,512		25,466		6,273	6,273	6,273
319 Other Instruc.Prof.& Tech.Service	5,000	800						
342 Travel & Exp. Out Of District		250				1,537	1,537	1,537
343 Travel & Fees, Student						500	500	500
346 In-District Expense						100	100	100
353 Postage	79	39				90	90	90
354 Advertising		581						
389 Other Non-Instruc.Prof.&Tech. Serv		1,300				4,000	4,000	4,000

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	5,079	2,970				6,227	6,227	6,227
410 Supplies	3,800	2,673		12,367		3,637	3,637	3,637
460 Non-Consumable Supplies	387	2,300				12,000	12,000	12,000
4XX Supplies & Materials Total:	4,187	4,973		12,367		15,637	15,637	15,637
541 Initial & Addnl. Equip. Purchases		5,432						
5XX Capital Outlay Total:		5,432						
2115 Student Safety Total:	59,506	72,112	1.000	71,719	0.250	36,428	36,428	36,428
2122 Counseling Services								
111 Licensed Salaries	7,865							
121 Subs-Licensed Salaries	252							
1XX Salaries Total:	8,117							
211 Pers Employer Contribution	481							
213 Pers Tier 3 Opsrp	727							
214 Pers Debt Service	223							
220 Social Security Administration	617							
231 Worker'S Compensation	37							
232 State Unemployment Insurance	24							
243 Tax Sheltered Annuities	149							
244 Insurance Benefits	1,992							
2XX Employee Benefits Total:	4,251							
342 Travel & Exp. Out Of District		417						
346 In-District Expense	618	843						
3XX Purchased Services Total:	618	1,260						
410 Supplies		961						
432 Reference Books		596						
4XX Supplies & Materials Total:		1,557						
2122 Counseling Services Total:	12,985	2,817						
2126 Placement Services								
111 Licensed Salaries	0			0				
112 Classified Salaries	21,165	25,548	0.683	18,384	0.188	14,609	14,609	14,609
124 Temps-Classified Salaries	6,755	16,033		16,000				
131 Licensed Salaries-Add'L		179						
1XX Salaries Total:	27,919	41,760	0.683	34,384	0.188	14,609	14,609	14,609
211 Pers Employer Contribution	968	1,674		4,596		3,740	3,740	3,740
213 Pers Tier 3 Opsrp	1,529	2,635						
214 Pers Debt Service	478	1,065						

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	1,332	1,674		1,407		1,118	1,118	1,118
231 Worker'S Compensation	145	218		110		95	95	95
232 State Unemployment Insurance	56	88		119		88	88	88
243 Tax Sheltered Annuities	165	303		123		183	183	183
244 Insurance Benefits	7,983	13,806		9,494		4,956	4,956	4,956
2XX Employee Benefits Total:	12,656	21,462		15,849		10,180	10,180	10,180
311 Instruction Services		150						
341 Travel - Local In-District	396	421						
342 Travel & Exp. Out Of District		150						
346 In-District Expense	154	240						
351 Telephone	470	450						
374 Tuition Payments - Other		130						
3XX Purchased Services Total:	1,020	1,540						
410 Supplies	545	667		10,759				
470 Computer Software		42						
480 Computer Hardware		550						
4XX Supplies & Materials Total:	545	1,259		10,759				
2126 Placement Services Total:	42,140	66,021	0.683	60,992	0.188	24,789	24,789	24,789
2129 Other Guidance Services								
341 Travel - Local In-District								
3XX Purchased Services Total:								
410 Supplies								
4XX Supplies & Materials Total:								
2129 Other Guidance Services Total:								
2131 Health Services								
111 Licensed Salaries	0				0.300	17,234	17,234	17,234
112 Classified Salaries	629	16,404						
122 Subs-Classified Salaries						4,683	4,683	4,683
123 Temps-Licensed Salaries								
124 Temps-Classified Salaries								
131 Licensed Salaries-Add'L		7,327						
132 Nonlicensed Salaries O/T		3,137						
139 Cell Phone Stipend						20	20	20
1XX Salaries Total:	629	26,867			0.300	21,937	21,937	21,937
211 Pers Employer Contribution	94	1,697				4,402	4,402	4,402
213 Pers Tier 3 Opsrp		379						
214 Pers Debt Service	14	544						
220 Social Security Administration	42	1,979				1,676	1,676	1,676
231 Worker'S Compensation	3	590				141	141	141

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	2	103				133	133	133
243 Tax Sheltered Annuities	8	26				293	293	293
244 Insurance Benefits	0	7,319				4,069	4,069	4,069
2XX Employee Benefits Total:	164	12,638				10,714	10,714	10,714
322 Repairs & Maint.Svcs.(On Contract)		75						
341 Travel - Local In-District		352						
342 Travel & Exp. Out Of District								
346 In-District Expense	377	74						
353 Postage		39						
389 Other Non-Instruc.Prof.&Tech. Serv	12,480	35,429				96,191	96,191	96,191
3XX Purchased Services Total:	12,857	35,970				96,191	96,191	96,191
410 Supplies	212	6,179		1,647		149,041	149,041	149,041
432 Reference Books	0							
460 Non-Consumable Supplies		3,079						
480 Computer Hardware		1,976						
4XX Supplies & Materials Total:	212	11,235		1,647		149,041	149,041	149,041
541 Initial & Addnl. Equip. Purchases		0						
5XX Capital Outlay Total:		0						
640 Dues And Fees	0							
650 Insurance	0	2,908						
6XX Other Objects Total:	0	2,908						
2131 Health Services Total:	13,862	89,617		1,647	0.300	277,883	277,883	277,883
2132 Medical Services								
111 Licensed Salaries	54,589	66,573	0.867	49,853	1.400	82,184	82,184	82,184
112 Classified Salaries	29,096	27,593	1.127	37,957	1.225	31,669	31,669	31,669
123 Temps-Licensed Salaries		12,727						
131 Licensed Salaries-Add'L	193	3,120						
132 Nonlicensed Salaries O/T	0							
139 Cell Phone Stipend								
1XX Salaries Total:	83,878	110,013	1.994	87,810	2.625	113,853	113,853	113,853
211 Pers Employer Contribution	6,895	6,950		21,880		29,228	29,228	29,228
213 Pers Tier 3 Opsrp	1,531	1,529						
214 Pers Debt Service	1,861	1,951						
220 Social Security Administration	6,000	7,771		6,718		8,709	8,709	8,709
231 Worker'S Compensation	391	515		527		739	739	739
232 State Unemployment Insurance	231	405		571		684	684	684
243 Tax Sheltered Annuities	375	1,117		1,047		1,400	1,400	1,400
244 Insurance Benefits	19,132	35,217		32,514		36,186	36,186	36,186
2XX Employee Benefits Total:	36,416	55,455		63,257		76,946	76,946	76,946

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
342 Travel & Exp. Out Of District		2,934						
346 In-District Expense		73						
354 Advertising		395						
389 Other Non-Instruc.Prof.&Tech. Serv	15,491	13,847						
3XX Purchased Services Total:	15,491	17,249						
410 Supplies	0	1,429		372,326		18,308	18,308	18,308
460 Non-Consumable Supplies		2,454						
480 Computer Hardware		0						
4XX Supplies & Materials Total:	0	3,883		372,326		18,308	18,308	18,308
640 Dues And Fees	0	1,700						
6XX Other Objects Total:	0	1,700						
2132 Medical Services Total:	135,785	188,301	1.994	523,393	2.625	209,107	209,107	209,107
2142 Psychological Testing Services								
410 Supplies		85						
4XX Supplies & Materials Total:		85						
2142 Psychological Testing Services Total:		85						
2143 Psychological Counseling Servi								
111 Licensed Salaries	207,328	100,570	1.350	77,625	1.450	89,540	89,540	89,540
121 Subs-Licensed Salaries		159						
1XX Salaries Total:	207,328	100,729	1.350	77,625	1.450	89,540	89,540	89,540
211 Pers Employer Contribution	22,688	12,456		19,307		22,921	22,921	22,921
213 Pers Tier 3 Opsrp	5,691	3,451						
214 Pers Debt Service	5,157	3,763						
220 Social Security Administration	15,175	7,138		5,939		6,850	6,850	6,850
231 Worker'S Compensation	928	458		466		582	582	582
232 State Unemployment Insurance	595	373		505		537	537	537
243 Tax Sheltered Annuities	3,505	1,903		1,215		1,450	1,450	1,450
244 Insurance Benefits	42,102	21,702		18,536		19,691	19,691	19,691
249 District Retirement Fund						3,932	3,932	3,932
2XX Employee Benefits Total:	95,841	51,244		45,968		55,963	55,963	55,963
319 Other Instruc.Prof.& Tech.Service				250,938				
3XX Purchased Services Total:				250,938				
2143 Psychological Counseling Servi Total:	303,169	151,973	1.350	374,531	1.450	145,503	145,503	145,503
2152 Speech Pathology								
111 Licensed Salaries	122,784	128,355	1.780	102,350	1.780	108,939	108,939	108,939
121 Subs-Licensed Salaries	1,073	2,148						

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	123,856	130,503	1.780	102,350	1.780	108,939	108,939	108,939
211 Pers Employer Contribution	11,321	12,141		25,458		27,889	27,889	27,889
213 Pers Tier 3 Opsrp	7,329	8,025						
214 Pers Debt Service	3,465	4,958						
220 Social Security Administration	8,645	8,942		7,830		8,334	8,334	8,334
231 Worker'S Compensation	556	584		615		708	708	708
232 State Unemployment Insurance	339	466		665		654	654	654
243 Tax Sheltered Annuities	1,050	1,504		1,602		1,780	1,780	1,780
244 Insurance Benefits	27,495	31,148		24,439		24,172	24,172	24,172
2XX Employee Benefits Total:	60,200	67,768		60,609		63,537	63,537	63,537
410 Supplies	62	1,660						
4XX Supplies & Materials Total:	62	1,660						
2152 Speech Pathology Total:	184,118	199,931	1.780	162,959	1.780	172,476	172,476	172,476
2169 Misc.Support Of Educational Se								
111 Licensed Salaries	29,886	20,169	0.410	23,575	0.310	15,751	15,751	15,751
112 Classified Salaries	35,410	36,312			1.000	37,318	37,318	37,318
113 Administrators	37,746	36,809			0.350	37,101	37,101	37,101
139 Cell Phone Stipend	223	223				223	223	223
1XX Salaries Total:	103,265	93,512	0.410	23,575	1.660	90,393	90,393	90,393
211 Pers Employer Contribution	9,291	8,997		5,864		23,084	23,084	23,084
213 Pers Tier 3 Opsrp	6,182	5,634						
214 Pers Debt Service	3,109	3,676						
220 Social Security Administration	7,745	7,030		1,804		6,898	6,898	6,898
231 Worker'S Compensation	471	431		142		558	558	558
232 State Unemployment Insurance	292	365		153		570	570	570
241 Professional Dues	175							
243 Tax Sheltered Annuities	3,440	3,278		369		1,976	1,976	1,976
244 Insurance Benefits	22,380	22,025		5,629		22,850	22,850	22,850
2XX Employee Benefits Total:	53,085	51,435		13,961		55,936	55,936	55,936
389 Other Non-Instruc.Prof.&Tech. Serv	650							
3XX Purchased Services Total:	650							
410 Supplies		189						
460 Non-Consumable Supplies	132							
4XX Supplies & Materials Total:	132	189						
2169 Misc.Support Of Educational Se Total:	157,132	145,136	0.410	37,536	1.660	146,329	146,329	146,329
2190 Director Of Ed Services								
112 Classified Salaries	79,812	71,766	2.000	68,223	2.020	70,230	70,230	70,230
113 Administrators	4,412	5,622			0.025	2,332	2,332	2,332

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
121 Subs-Licensed Salaries	6,801	3,691		6,253		3,364	3,364	3,364
123 Temps-Licensed Salaries	3,111	4,697						
124 Temps-Classified Salaries		713						
131 Licensed Salaries-Add'L	2,793	2,008						
139 Cell Phone Stipend	30	40						
1XX Salaries Total:	96,960	88,538	2.000	74,476	2.045	75,926	75,926	75,926
211 Pers Employer Contribution	7,268	6,147		17,620		18,993	18,993	18,993
213 Pers Tier 3 Opsrp	6,421	6,509						
214 Pers Debt Service	2,562	3,168						
220 Social Security Administration	7,061	6,131		5,697		5,808	5,808	5,808
231 Worker'S Compensation	463	427		447		494	494	494
232 State Unemployment Insurance	284	320		484		456	456	456
241 Professional Dues						43	43	43
243 Tax Sheltered Annuities	1,148	1,233		360		996	996	996
244 Insurance Benefits	26,853	27,150		28,196		28,869	28,869	28,869
2XX Employee Benefits Total:	52,061	51,083		52,804		55,659	55,659	55,659
316 Data Processing Serv.(Instr.Only)		14,809						
319 Other Instruc.Prof.& Tech.Service	10,115	23,626				8,104	8,104	8,104
342 Travel & Exp. Out Of District	0							
3XX Purchased Services Total:	10,115	38,435				8,104	8,104	8,104
410 Supplies	172	245						
432 Reference Books	1,000							
460 Non-Consumable Supplies								
4XX Supplies & Materials Total:	1,172	245						
2190 Director Of Ed Services Total:	160,307	178,301	2.000	127,280	2.045	139,689	139,689	139,689
2210 Improvement Of Instruction Ser								
111 Licensed Salaries	275,614	238,777	3.050	188,310	2.000	117,400	117,400	117,400
112 Classified Salaries	100,310	109,516	2.200	62,112	2.250	58,047	58,047	58,047
113 Administrators	142,662	124,000	1.250	124,400	1.370	145,256	145,256	145,256
121 Subs-Licensed Salaries	29,829	48,226		6,000		16,127	16,127	16,127
122 Subs-Classified Salaries	4,862							
123 Temps-Licensed Salaries	64,015	71,827		58,556				
124 Temps-Classified Salaries	611	1,684				1,000	1,000	1,000
131 Licensed Salaries-Add'L	34,306	13,080		13,960		7,210	7,210	7,210
132 Nonlicensed Salaries O/T	0	86						
139 Cell Phone Stipend	609	1,046		320		290	290	290
1XX Salaries Total:	652,819	608,242	6.500	453,658	5.620	345,330	345,330	345,330
211 Pers Employer Contribution	75,482	67,234		88,671		86,072	86,072	86,072
213 Pers Tier 3 Opsrp	6,408	10,574						
214 Pers Debt Service	16,600	19,511						
220 Social Security Administration	47,910	44,578		32,352		26,396	26,396	26,396
231 Worker'S Compensation	2,960	2,793		2,537		4,331	4,331	4,331

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	1,868	2,329		2,748		2,070	2,070	2,070
241 Professional Dues				2,125		2,329	2,329	2,329
243 Tax Sheltered Annuities	12,278	10,565		8,278		8,521	8,521	8,521
244 Insurance Benefits	99,469	111,091		82,093		77,837	77,837	77,837
2XX Employee Benefits Total:	262,976	268,675		218,804		207,556	207,556	207,556
319 Other Instruc.Prof.& Tech.Service	149,530	121,330				80,572	80,572	80,572
324 Rentals	540	954						
341 Travel - Local In-District	1,842	1,457						
342 Travel & Exp. Out Of District	4,348	2,893						
346 In-District Expense	7,778	5,124						
351 Telephone	0							
353 Postage	61	185						
389 Other Non-Instruc.Prof.&Tech. Serv	35,071	6,245						
3XX Purchased Services Total:	199,170	138,187				80,572	80,572	80,572
410 Supplies	18,699	51,724		113,819		613,318	613,318	613,318
421 Textbooks	6,768	1,914						
432 Reference Books	30	245						
440 Periodicals	1,086	757						
460 Non-Consumable Supplies	647	414						
470 Computer Software	5,108	21,631						
480 Computer Hardware	3,097	241,352		89,171				
4XX Supplies & Materials Total:	35,434	318,037		202,990		613,318	613,318	613,318
640 Dues And Fees	843	2,228						
6XX Other Objects Total:	843	2,228						
2210 Improvement Of Instruction Ser Total:	1,151,242	1,335,369	6.500	875,452	5.620	1,246,776	1,246,776	1,246,776
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	19,515	20,130						
112 Classified Salaries	64,383	20,230						
113 Administrators	1,282							
121 Subs-Licensed Salaries	117	1,985						
123 Temps-Licensed Salaries		3,435						
124 Temps-Classified Salaries		1,480						
131 Licensed Salaries-Add'L	1,754							
132 Nonlicensed Salaries O/T	60							
139 Cell Phone Stipend	240	234						
1XX Salaries Total:	87,351	47,494						
211 Pers Employer Contribution	5,969	5,497						
213 Pers Tier 3 Opsrp	6,487	1,070						
214 Pers Debt Service	2,055	1,646						
220 Social Security Administration	6,456	3,464						
231 Worker'S Compensation	419	215						
232 State Unemployment Insurance	262	179						

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	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	1,847	853						
244 Insurance Benefits	25,009	9,908						
2XX Employee Benefits Total:	48,505	22,832						
319 Other Instruc.Prof.& Tech.Service	22,280	32,061						
341 Travel - Local In-District	62	88						
342 Travel & Exp. Out Of District	13,755	4,017						
343 Travel & Fees, Student	55							
346 In-District Expense	1,602	1,062						
351 Telephone		20						
353 Postage	35	8						
389 Other Non-Instruc.Prof.&Tech. Serv	14,098	28,840		18,421				
3XX Purchased Services Total:	51,887	66,095		18,421				
410 Supplies	2,737	344						
421 Textbooks		1,421						
460 Non-Consumable Supplies	1,958	1,345						
470 Computer Software	355							
480 Computer Hardware	19	27,566						
4XX Supplies & Materials Total:	5,068	30,676						
2211 Improvement Of Instruction Ser Total:	192,812	167,097		18,421				
2213 Curriculum Development								
111 Licensed Salaries	85,998	123,855	3.170	182,275				
112 Classified Salaries	15,526	21,421	0.480	12,320	0.225	5,833	5,833	5,833
113 Administrators	24,195	43,774	0.500	43,744				
121 Subs-Licensed Salaries	3,288	13,321		4,134				
122 Subs-Classified Salaries	1,486	0						
123 Temps-Licensed Salaries		4,825						
124 Temps-Classified Salaries	1,922	1,304		1,850		1,600	1,600	1,600
131 Licensed Salaries-Add'L	20,742	33,800		104,760				
139 Cell Phone Stipend	424	636						
1XX Salaries Total:	153,580	242,934	4.150	349,083	0.225	7,433	7,433	7,433
211 Pers Employer Contribution	13,599	21,893		85,922		1,497	1,497	1,497
213 Pers Tier 3 Opsrp	6,919	10,980						
214 Pers Debt Service	3,086	8,706						
220 Social Security Administration	11,351	17,945		26,707		569	569	569
231 Worker'S Compensation	697	1,125		2,095		48	48	48
232 State Unemployment Insurance	478	938		1,737		45	45	45
241 Professional Dues		2,100		1,020				
243 Tax Sheltered Annuities	5,195	7,172		5,688				
244 Insurance Benefits	29,688	49,886		58,474		3,225	3,225	3,225
2XX Employee Benefits Total:	71,014	120,745		181,643		5,384	5,384	5,384
319 Other Instruc.Prof.& Tech.Service	13,689	21,207						
341 Travel - Local In-District	337	528		50				

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
342 Travel & Exp. Out Of District	8,563	12,814						
346 In-District Expense	2,446	3,143		25,000				
353 Postage	276	1,358						
389 Other Non-Instruc.Prof.&Tech. Serv		3,149		7,491				
3XX Purchased Services Total:	25,312	42,199		32,541				
410 Supplies	13,737	17,672		94,553		510	510	510
421 Textbooks	24,766	12,448						
460 Non-Consumable Supplies	3,167	1,253						
480 Computer Hardware	8,434	1,426						
4XX Supplies & Materials Total:	50,103	32,799		94,553		510	510	510
640 Dues And Fees		771						
6XX Other Objects Total:		771						
2213 Curriculum Development Total:	300,008	439,448	4.150	657,820	0.225	13,327	13,327	13,327
2214 Multicultural Ed								
111 Licensed Salaries	66,596	66,355	1.000	57,500	1.000	67,948	67,948	67,948
112 Classified Salaries	45,765	41,758	1.000	33,691	1.000	41,922	41,922	41,922
113 Administrators	0							
124 Temps-Classified Salaries	460							
131 Licensed Salaries-Add'L	5,055	4,842		5,384		8,500	8,500	8,500
132 Nonlicensed Salaries O/T	10,777	8,097		11,748		12,500	12,500	12,500
139 Cell Phone Stipend	1,380	1,380		1,380		1,380	1,380	1,380
1XX Salaries Total:	130,034	122,431	2.000	109,703	2.000	132,250	132,250	132,250
211 Pers Employer Contribution	18,427	18,440		27,000		33,503	33,503	33,503
213 Pers Tier 3 Opsrp	431							
214 Pers Debt Service	3,706	4,651						
220 Social Security Administration	9,750	9,137		8,287		10,012	10,012	10,012
231 Worker'S Compensation	574	548		650		785	785	785
232 State Unemployment Insurance	377	478		704		851	851	851
243 Tax Sheltered Annuities						1,000	1,000	1,000
244 Insurance Benefits	24,849	24,869		32,023		27,600	27,600	27,600
2XX Employee Benefits Total:	58,114	58,122		68,664		73,751	73,751	73,751
319 Other Instruc.Prof. & Tech.Service	9,205	6,650						
322 Repairs & Maint.Svcs.(On Contract)	4,317	3,720						
324 Rentals	4,500	696						
341 Travel - Local In-District	5,252	6,438						
342 Travel & Exp. Out Of District	1,490	539						
346 In-District Expense	0	27						
351 Telephone		43						
353 Postage	2,557	2,182						
354 Advertising								
355 Printing And Binding	1,249	852						
389 Other Non-Instruc.Prof.&Tech. Serv	2,994	155						

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal/State/Local Programs
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Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	31,564	21,303						
410 Supplies	33,210	23,926		96,273		63,717	63,717	63,717
431 Library Books	297							
460 Non-Consumable Supplies	158							
470 Computer Software								
4XX Supplies & Materials Total:	33,665	23,926		96,273		63,717	63,717	63,717
640 Dues And Fees	150							
651 Liability Insurance		215						
6XX Other Objects Total:	150	215						
2214 Multicultural Ed Total:	253,527	225,997	2.000	274,640	2.000	269,718	269,718	269,718
2222 School Library/Media Center								
112 Classified Salaries	3,350	9,911						
1XX Salaries Total:	3,350	9,911						
211 Pers Employer Contribution	293	1,863						
213 Pers Tier 3 Opsrp	380							
220 Social Security Administration	256	916						
244 Insurance Benefits	1,530	5,188						
2XX Employee Benefits Total:	2,459	7,967						
319 Other Instruc.Prof.& Tech.Service	2,000							
3XX Purchased Services Total:	2,000							
410 Supplies	1,300	162						
431 Library Books	4,600	5,189						
432 Reference Books	300							
440 Periodicals	583							
480 Computer Hardware	2,164							
4XX Supplies & Materials Total:	8,947	5,351						
2222 School Library/Media Center Total:	16,756	23,228						
2223 Multimedia Services								
410 Supplies	24	1,600						
431 Library Books	971							
4XX Supplies & Materials Total:	996	1,600						
2223 Multimedia Services Total:	996	1,600						
2230 Assessment And Testing								
112 Classified Salaries	18,217	33						
121 Subs-Licensed Salaries	3,542	7,411						

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Salaries-Add'L	2,736	2,811						
1XX Salaries Total:	24,494	10,255						
211 Pers Employer Contribution	1,901	437						
213 Pers Tier 3 Opsrp	1,373	216						
214 Pers Debt Service	445	182						
220 Social Security Administration	1,777	727						
231 Worker'S Compensation	121	49						
232 State Unemployment Insurance	84	38						
243 Tax Sheltered Annuities	85	0						
244 Insurance Benefits	5,252	241						
2XX Employee Benefits Total:	11,039	1,891						
319 Other Instruc.Prof.& Tech.Service		1,889						
341 Travel - Local In-District		15						
342 Travel & Exp. Out Of District		60						
346 In-District Expense		264						
389 Other Non-Instruc.Prof.&Tech. Serv		2,000						
3XX Purchased Services Total:		4,228						
410 Supplies		954		275,000				
480 Computer Hardware		5,958						
4XX Supplies & Materials Total:		6,912		275,000				
2230 Assessment And Testing Total:	35,534	23,286		275,000				
2240 Instructional Staff Developmen								
111 Licensed Salaries	511,900	420,764	4.920	282,900	7.650	452,964	452,964	452,964
112 Classified Salaries	7,383	16,942			0.400	7,608	7,608	7,608
113 Administrators	3,623							
121 Subs-Licensed Salaries	154,959	98,196		38,398		52,166	52,166	52,166
123 Temps-Licensed Salaries	4,882	0						
124 Temps-Classified Salaries								
131 Licensed Salaries-Add'L	147,412	80,929		65,037		41,482	41,482	41,482
132 Nonlicensed Salaries O/T	105	3,123						
139 Cell Phone Stipend	1,839	1,600						
1XX Salaries Total:	832,103	621,554	4.920	386,335	8.050	554,220	554,220	554,220
211 Pers Employer Contribution	90,297	67,365		96,083		135,366	135,366	135,366
213 Pers Tier 3 Opsrp	19,810	17,566						
214 Pers Debt Service	19,968	21,121						
220 Social Security Administration	61,026	45,843		29,555		42,398	42,398	42,398
231 Worker'S Compensation	3,770	2,862		2,317		3,602	3,602	3,602
232 State Unemployment Insurance	2,416	2,391		2,511		3,326	3,326	3,326
243 Tax Sheltered Annuities	5,390	5,082		3,528		7,650	7,650	7,650
244 Insurance Benefits	112,490	107,787		69,990		112,886	112,886	112,886
2XX Employee Benefits Total:	315,166	270,016		203,984		305,228	305,228	305,228

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal/State/Local Programs
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Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
312 Instructional Prqms. Improv.Servs.	8,000	9,562						
319 Other Instruc.Prof.& Tech.Service	244,371	67,810		34,368				
341 Travel - Local In-District	644	563						
342 Travel & Exp. Out Of District	62,662	47,553		1,741		10,585	10,585	10,585
346 In-District Expense	15,830	26,483				10,000	10,000	10,000
353 Postage	24							
389 Other Non-Instruc.Prof.&Tech. Serv	8,449	4,576				12,164	12,164	12,164
3XX Purchased Services Total:	339,981	156,547		36,109		32,749	32,749	32,749
410 Supplies	5,772	6,446		179,298		143,251	143,251	143,251
421 Textbooks	7,549	4,569						
432 Reference Books	2,802	1,824						
460 Non-Consumable Supplies	6,144	150						
470 Computer Software	3,699	1,307						
480 Computer Hardware	37,028	976						
4XX Supplies & Materials Total:	62,994	15,271		179,298		143,251	143,251	143,251
640 Dues And Fees	409	140						
6XX Other Objects Total:	409	140						
2240 Instructional Staff Developmen Total:	1,550,653	1,063,528	4.920	805,726	8.050	1,035,448	1,035,448	1,035,448
2411 Principals Services								
112 Classified Salaries	4,690							
131 Licensed Salaries-Add'L		352						
1XX Salaries Total:	4,690	352						
211 Pers Employer Contribution	943	37						
213 Pers Tier 3 Opsrp		36						
214 Pers Debt Service		14						
220 Social Security Administration	359	26						
231 Worker'S Compensation		2						
232 State Unemployment Insurance		1						
244 Insurance Benefits	2,142							
2XX Employee Benefits Total:	3,444	117						
324 Rentals	1,500							
346 In-District Expense	205	1,680						
389 Other Non-Instruc.Prof.&Tech. Serv	11,542	309						
3XX Purchased Services Total:	13,247	1,989						
410 Supplies	3,564	6,490						
432 Reference Books		192						
460 Non-Consumable Supplies	376	5,120						
470 Computer Software	125							
480 Computer Hardware	3,963	500						

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

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Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	8,028	12,301						
2411 Principals Services Total:	29,409	14,759						
2490 Other Support Serv.-School Adm								
324 Rentals	639							
342 Travel & Exp. Out Of District	22,262	0						
346 In-District Expense	8,816	0						
3XX Purchased Services Total:	31,717	0						
640 Dues And Fees		0						
6XX Other Objects Total:		0						
2490 Other Support Serv.-School Adm Total:	31,717	0						
2521 Financial & Support Services								
112 Classified Salaries	0	9,122						
1XX Salaries Total:	0	9,122						
211 Pers Employer Contribution	0	1,407						
214 Pers Debt Service	0	358						
220 Social Security Administration	0	698						
231 Worker'S Compensation	0	35						
232 State Unemployment Insurance	0	36						
243 Tax Sheltered Annuities	0	429						
244 Insurance Benefits	0	1,439						
2XX Employee Benefits Total:	0	4,402						
690 Grant Indirect Charges	611,295	535,777		507,944		465,658	465,658	465,658
6XX Other Objects Total:	611,295	535,777		507,944		465,658	465,658	465,658
2521 Financial & Support Services Total:	611,295	549,300		507,944		465,658	465,658	465,658
2544 Building Maint Improvements								
112 Classified Salaries								
1XX Salaries Total:								
211 Pers Employer Contribution								
220 Social Security Administration								
244 Insurance Benefits								
2XX Employee Benefits Total:								
322 Repairs & Maint.Svcs.(On Contract)				1,000				
3XX Purchased Services Total:				1,000				
410 Supplies		320						

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

Federal/State/Local Programs
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Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:		320						
522 Bldg. Improv. (Done Maint. Dept.)	20,390							
531 Improvement Of Sites	1,875							
5XX Capital Outlay Total:	22,265							
2544 Building Maint Improvements Total:	22,265	320		1,000				
2548 Care Of Buildings Services								
112 Classified Salaries	480							
1XX Salaries Total:	480							
2548 Care Of Buildings Services Total:	480							
2555 Student Transportation Dist. E								
112 Classified Salaries	36,786	52,008		1,002		10,047	10,047	10,047
1XX Salaries Total:	36,786	52,008		1,002		10,047	10,047	10,047
331 Pupil Transp. To And From School								
389 Other Non-Instruc.Prof.&Tech. Serv	2,885	5,800				600	600	600
3XX Purchased Services Total:	2,885	5,800				600	600	600
868 Other Than Home To School	8,168	15,065		4,846		20,996	20,996	20,996
8XX Maintenance Supplies Total:	8,168	15,065		4,846		20,996	20,996	20,996
2555 Student Transportation Dist. E Total:	47,840	72,873		5,848		31,643	31,643	31,643
2556 Student Transportaion - Refund								
122 Subs-Classified Salaries								
1XX Salaries Total:								
868 Other Than Home To School								
8XX Maintenance Supplies Total:								
2556 Student Transportaion - Refund Total:								
2641 Hr Service Area Direction								
112 Classified Salaries		17,050	1.000	25,600	1.050	26,628	26,628	26,628
124 Temps-Classified Salaries								
1XX Salaries Total:		17,050	1.000	25,600	1.050	26,628	26,628	26,628
211 Pers Employer Contribution		264		6,394		6,833	6,833	6,833
213 Pers Tier 3 Opsrp		539						
214 Pers Debt Service		172						
220 Social Security Administration		1,218		1,958		2,037	2,037	2,037

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FEDERAL, STATE AND LOCAL PROGRAMS FUND

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Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker'S Compensation		82		154		173	173	173
232 State Unemployment Insurance		64		166		160	160	160
243 Tax Sheltered Annuities		2		180				
244 Insurance Benefits		6,639		13,900		14,721	14,721	14,721
2XX Employee Benefits Total:		8,980		22,752		23,924	23,924	23,924
389 Other Non-Instruc.Prof.&Tech. Serv		200						
3XX Purchased Services Total:		200						
432 Reference Books		1,748						
4XX Supplies & Materials Total:		1,748						
2641 Hr Service Area Direction Total:		27,978	1.000	48,352	1.050	50,552	50,552	50,552
2660 Computing & Info Services								
322 Repairs & Maint.Svcs.(On Contract)	14,174					14,913	14,913	14,913
386 Data Processing Ser.(Non-Instruct.		27,228		134,383		12,000	12,000	12,000
3XX Purchased Services Total:	14,174	27,228		134,383		26,913	26,913	26,913
480 Computer Hardware						26,000	26,000	26,000
4XX Supplies & Materials Total:						26,000	26,000	26,000
550 Technology						72,805	72,805	72,805
5XX Capital Outlay Total:						72,805	72,805	72,805
2660 Computing & Info Services Total:	14,174	27,228		134,383		125,718	125,718	125,718
2665 Site-Based Technology								
112 Classified Salaries	32,688	5,130	0.400	13,200	0.400	14,236	14,236	14,236
1XX Salaries Total:	32,688	5,130	0.400	13,200	0.400	14,236	14,236	14,236
211 Pers Employer Contribution	3,385	965		3,300		3,645	3,645	3,645
213 Pers Tier 3 Opsrp	1,913	0						
214 Pers Debt Service	847	0						
220 Social Security Administration	2,500	474		1,010		1,089	1,089	1,089
231 Worker'S Compensation	98	0		79		93	93	93
232 State Unemployment Insurance	63	0		86		86	86	86
243 Tax Sheltered Annuities	0	0		72		178	178	178
244 Insurance Benefits	14,404	4,404		5,560		5,608	5,608	5,608
2XX Employee Benefits Total:	23,210	5,843		10,107		10,699	10,699	10,699
319 Other Instruc.Prof.& Tech.Service	18,067	1,725						
341 Travel - Local In-District	103							
389 Other Non-Instruc.Prof.&Tech. Serv		777						
3XX Purchased Services Total:	18,169	2,502						

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FEDERAL, STATE AND LOCAL PROGRAMS FUND

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Program Budget Detail
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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	1,695	0						
460 Non-Consumable Supplies	6,450							
480 Computer Hardware		7,798						
4XX Supplies & Materials Total:	8,145	7,798						
2665 Site-Based Technology Total:	82,212	21,272	0.400	23,307	0.400	24,935	24,935	24,935
2669 Other Technology Services								
351 Telephone	8,061	649						
389 Other Non-Instruc.Prof.&Tech. Serv	5,522							
3XX Purchased Services Total:	13,583	649						
2669 Other Technology Services Total:	13,583	649						
2700 District Retirement								
249 District Retirement Fund	332,142	280,691		264,243		225,635	225,635	225,635
2XX Employee Benefits Total:	332,142	280,691		264,243		225,635	225,635	225,635
2700 District Retirement Total:	332,142	280,691		264,243		225,635	225,635	225,635
2XXX Support Services Total:	5,902,309	5,524,836	29.948	5,410,605	29.218	4,748,230	4,748,230	4,748,230
3100 Food Services								
112 Classified Salaries		3,977				2,674	2,674	2,674
132 Nonlicensed Salaries O/T		1,440						
1XX Salaries Total:		5,418				2,674	2,674	2,674
211 Pers Employer Contribution		778				685	685	685
213 Pers Tier 3 Opsrp		110						
214 Pers Debt Service		130						
220 Social Security Administration		414				204	204	204
231 Worker'S Compensation		115				16	16	16
232 State Unemployment Insurance		21				16	16	16
243 Tax Sheltered Annuities		2						
244 Insurance Benefits		1,612				2,663	2,663	2,663
2XX Employee Benefits Total:		3,181				3,584	3,584	3,584
410 Supplies		1,838						
451 Food		30,648				53,513	53,513	53,513
460 Non-Consumable Supplies								
4XX Supplies & Materials Total:		32,486				53,513	53,513	53,513
3100 Food Services Total:		41,085				59,771	59,771	59,771
3320 Community Recreation Services								

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

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Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
112 Classified Salaries	10,213							
131 Licensed Salaries-Add'L	2,003							
1XX Salaries Total:	12,216							
211 Pers Employer Contribution	1,504							
214 Pers Debt Service	408							
220 Social Security Administration	876							
231 Worker'S Compensation	54							
232 State Unemployment Insurance	28							
244 Insurance Benefits	3,974							
2XX Employee Benefits Total:	6,844							
319 Other Instruc.Prof.& Tech.Service	6,360							
343 Travel & Fees, Student	240							
354 Advertising	50							
3XX Purchased Services Total:	6,650							
410 Supplies	821							
4XX Supplies & Materials Total:	821							
640 Dues And Fees	25							
6XX Other Objects Total:	25							
3320 Community Recreation Services Total:	26,556							
3390 Krvm								
112 Classified Salaries	117,880	125,139	3.500	121,169	3.500	114,944	114,944	114,944
113 Administrators					1.000	0	0	0
114 Classified Supervisors	61,350	61,323	1.000	61,323		63,567	63,567	63,567
124 Temps-Classified Salaries	17,928	19,358		34,529		34,529	34,529	34,529
132 Nonlicensed Salaries O/T	4,779	4,685		4,779				
139 Cell Phone Stipend	2,076	2,076		2,076		2,076	2,076	2,076
1XX Salaries Total:	204,013	212,581	4.500	223,876	4.500	215,116	215,116	215,116
211 Pers Employer Contribution	16,114	16,432		46,789		45,699	45,699	45,699
213 Pers Tier 3 Opsrp	13,729	13,958						
214 Pers Debt Service	6,293	7,632						
220 Social Security Administration	13,977	14,953		16,968		16,298	16,298	16,298
231 Worker'S Compensation	973	1,005		1,331		1,345	1,345	1,345
232 State Unemployment Insurance	516	782		1,442		1,278	1,278	1,278
241 Professional Dues				1,200		1,700	1,700	1,700
243 Tax Sheltered Annuities	4,867	4,995		4,250		4,760	4,760	4,760
244 Insurance Benefits	51,572	57,230		61,980		62,270	62,270	62,270
2XX Employee Benefits Total:	108,042	116,986		133,960		133,350	133,350	133,350
319 Other Instruc.Prof.& Tech.Service		83						
321 Equip. Rep.(Not On Serv. Contract)	554	3,139						

PROGRAM BUDGET DETAIL

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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
322 Repairs & Maint.Svcs.(On Contract)		90						
324 Rentals	60,930	61,033						
325 Electricity	18,109	23,147						
341 Travel - Local In-District	2,005	2,594						
342 Travel & Exp. Out Of District	2,295	3,216						
346 In-District Expense	290	403						
351 Telephone	8,725	8,919						
353 Postage	4,400	4,843						
354 Advertising	408							
381 Audit Services	9,150	9,000						
382 Legal Services	7,427	1,722						
389 Other Non-Instruc.Prof.&Tech. Serv	11,021	7,737						
3XX Purchased Services Total:	125,314	125,926						
410 Supplies	13,904	15,149		123,118		178,563	178,563	178,563
460 Non-Consumable Supplies	10,248	30,467						
470 Computer Software	980	2,738						
480 Computer Hardware	1,562	2,780				10,000	10,000	10,000
4XX Supplies & Materials Total:	26,695	51,133		123,118		188,563	188,563	188,563
541 Initial & Addnl. Equip. Purchases		65,953						
5XX Capital Outlay Total:		65,953						
640 Dues And Fees	1,803	6,100						
6XX Other Objects Total:	1,803	6,100						
3390 Krvm Total:	465,866	578,680	4.500	480,954	4.500	537,029	537,029	537,029
3399 Other Community Services								
112 Classified Salaries	10,585	3,955	0.100	2,547				
139 Cell Phone Stipend	147							
1XX Salaries Total:	10,732	3,955	0.100	2,547				
211 Pers Employer Contribution	1,330	237		636				
213 Pers Tier 3 Opsrp	266	377						
214 Pers Debt Service	325	152						
220 Social Security Administration	821	293		195				
231 Worker'S Compensation	52	20		15				
232 State Unemployment Insurance	31	15		17				
243 Tax Sheltered Annuities				18				
244 Insurance Benefits	3,586	268		1,383				
2XX Employee Benefits Total:	6,411	1,362		2,264				
346 In-District Expense	1,463	5,626						
351 Telephone	104	0						
3XX Purchased Services Total:	1,567	5,626						

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

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July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	1,215	1,360		1,186				
4XX Supplies & Materials Total:	1,215	1,360		1,186				
3399 Other Community Services Total:	19,926	12,303	0.100	5,997				
3510 Custody And Care Of Children S								
112 Classified Salaries	1,138							
1XX Salaries Total:	1,138							
211 Pers Employer Contribution	229							
220 Social Security Administration	86							
244 Insurance Benefits	535							
2XX Employee Benefits Total:	850							
3510 Custody And Care Of Children S Total:	1,988							
4150 Capital Building Improvement								
112 Classified Salaries	1,863	0						
1XX Salaries Total:	1,863	0						
211 Pers Employer Contribution	781	0						
214 Pers Debt Service		0						
220 Social Security Administration	318	0						
231 Worker'S Compensation	21	0						
232 State Unemployment Insurance	17	0						
243 Tax Sheltered Annuities		0						
244 Insurance Benefits	1,153	0						
2XX Employee Benefits Total:	2,289	0						
324 Rentals		875						
354 Advertising		675						
383 Architect/Engineer Services		14,115						
389 Other Non-Instruc.Prof.&Tech. Serv		88		4,000				
3XX Purchased Services Total:		15,753		4,000				
410 Supplies		7						
460 Non-Consumable Supplies		209						
4XX Supplies & Materials Total:		216						
522 Bldg. Improv. (Done Maint. Dept.)	20,460	31,048		59,500				
531 Improvement Of Sites	11,967							
5XX Capital Outlay Total:	32,427	31,048		59,500				
4150 Capital Building Improvement Total:	36,579	47,017		63,500				

PROGRAM BUDGET DETAIL

FEDERAL, STATE AND LOCAL PROGRAMS FUND

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July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
Total Requirements:	18,592,777	16,614,229	151.445	16,205,910	142.248	14,420,346	14,420,346	14,420,346

PROGRAM BUDGET DETAIL

STUDENT BODY FUND

Student Body Fund
Resources

Program Budget Detail
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	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
21790 Other Pupil Activity Income	5,133,072	4,836,703		5,900,000		5,900,000	5,900,000	5,900,000
25400 Net Working Capital	3,856,257	3,841,190		3,900,000		3,900,000	3,900,000	3,900,000
Total Resources:	8,989,329	8,677,893		9,800,000		9,800,000	9,800,000	9,800,000

PROGRAM BUDGET DETAIL

STUDENT BODY FUND

Student Body Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
1113 Elementary Extra-Curricular								
319 Other Instruct.Prof.& Tech.Service	330,294	282,769		30,000		30,000	30,000	30,000
342 Travel & Exp. Out Of District	8,602	40,185		25,000		25,000	25,000	25,000
343 Travel & Fees, Student	26,246	35,541		50,000		50,000	50,000	50,000
346 In-District Expense	43,837	9,412		50,000		50,000	50,000	50,000
353 Postage	340	79						
389 Other Non-Instruct.Prof.&Tech. Serv	0	0		50,000		50,000	50,000	50,000
3XX Purchased Services Total:	409,319	367,986		205,000		205,000	205,000	205,000
410 Supplies	893,257	628,013		1,500,000		1,500,000	1,500,000	1,500,000
421 Textbooks	67	500		5,000		5,000	5,000	5,000
431 Library Books	4,413	4,445		20,000		20,000	20,000	20,000
432 Reference Books	795	254						
460 Non-Consumable Supplies	6,383	118,476		25,000		25,000	25,000	25,000
470 Computer Software	3,544	3,689		5,000		5,000	5,000	5,000
4XX Supplies & Materials Total:	908,459	755,376		1,555,000		1,555,000	1,555,000	1,555,000
522 Bldg. Improv. (Done Maint. Dept.)	795							
541 Initial & Addnl. Equip. Purchases	500	14,700		10,000		10,000	10,000	10,000
542 Replacement Equipment Purchases		2,564						
550 Technology	15,035			30,000		30,000	30,000	30,000
5XX Capital Outlay Total:	16,330	17,264		40,000		40,000	40,000	40,000
640 Dues And Fees	36,326	37,348		50,000		50,000	50,000	50,000
6XX Other Objects Total:	36,326	37,348		50,000		50,000	50,000	50,000
868 Other Than Home To School	0	0		10,000		10,000	10,000	10,000
8XX Maintenance Supplies Total:	0	0		10,000		10,000	10,000	10,000
1113 Elementary Extra-Curricular Total:	1,370,433	1,177,975		1,860,000		1,860,000	1,860,000	1,860,000
1122 Middle School Activities								
319 Other Instruct.Prof.& Tech.Service	40,156	61,602		20,000		20,000	20,000	20,000
342 Travel & Exp. Out Of District	2,412	12,739		15,000		15,000	15,000	15,000
343 Travel & Fees, Student	5,903	11,778		10,000		10,000	10,000	10,000
346 In-District Expense	18,133	14,229		35,000		35,000	35,000	35,000
389 Other Non-Instruct.Prof.&Tech. Serv	127,941	98,916		225,000		225,000	225,000	225,000
3XX Purchased Services Total:	194,545	199,263		305,000		305,000	305,000	305,000
410 Supplies	414,264	385,122		750,000		750,000	750,000	750,000
421 Textbooks	2,502	1,010		10,000		10,000	10,000	10,000
431 Library Books	2,685	900		10,000		10,000	10,000	10,000
432 Reference Books		124						
460 Non-Consumable Supplies	17,351	26,107		25,000		25,000	25,000	25,000
470 Computer Software	45	1,135						
4XX Supplies & Materials Total:	436,847	414,398		795,000		795,000	795,000	795,000

PROGRAM BUDGET DETAIL

STUDENT BODY FUND

Student Body Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
541 Initial & Addnl. Equip. Purchases				50,000		50,000	50,000	50,000
550 Technology	18,035			50,000		50,000	50,000	50,000
5XX Capital Outlay Total:	18,035			100,000		100,000	100,000	100,000
640 Dues And Fees	31,522	54,948		75,000		75,000	75,000	75,000
6XX Other Objects Total:	31,522	54,948		75,000		75,000	75,000	75,000
868 Other Than Home To School	-19,836	0		15,000		15,000	15,000	15,000
8XX Maintenance Supplies Total:	-19,836	0		15,000		15,000	15,000	15,000
1122 Middle School Activities Total:	661,113	668,609		1,290,000		1,290,000	1,290,000	1,290,000
1132 Student Activities								
319 Other Instruc.Prof.& Tech.Service	53,792	178,887		75,000		75,000	75,000	75,000
342 Travel & Exp. Out Of District	45,257	66,000		75,000		75,000	75,000	75,000
343 Travel & Fees, Student	218,281	137,570		200,000		200,000	200,000	200,000
346 In-District Expense	38,779	42,035		75,000		75,000	75,000	75,000
353 Postage	994	7,277						
389 Other Non-Instruc.Prof.&Tech. Serv	412,640	473,111		500,000		500,000	500,000	500,000
3XX Purchased Services Total:	769,742	904,881		925,000		925,000	925,000	925,000
410 Supplies	1,108,363	1,108,278		1,500,000		1,500,000	1,500,000	1,500,000
421 Textbooks	10,719	31,878		25,000		25,000	25,000	25,000
431 Library Books	2,761	1,273		10,000		10,000	10,000	10,000
432 Reference Books		18		5,000		5,000	5,000	5,000
460 Non-Consumable Supplies	46,956	81,182		75,000		75,000	75,000	75,000
470 Computer Software	70,658	4,980		10,000		10,000	10,000	10,000
4XX Supplies & Materials Total:	1,239,456	1,227,609		1,625,000		1,625,000	1,625,000	1,625,000
541 Initial & Addnl. Equip. Purchases	5,800	3,958		10,000		10,000	10,000	10,000
542 Replacement Equipment Purchases		150		15,000		15,000	15,000	15,000
550 Technology	1,278	20,378		15,000		15,000	15,000	15,000
5XX Capital Outlay Total:	7,078	24,486		40,000		40,000	40,000	40,000
640 Dues And Fees	1,059,547	987,760		1,250,000		1,250,000	1,250,000	1,250,000
6XX Other Objects Total:	1,059,547	987,760		1,250,000		1,250,000	1,250,000	1,250,000
868 Other Than Home To School	40,771	0		100,000		100,000	100,000	100,000
8XX Maintenance Supplies Total:	40,771	0		100,000		100,000	100,000	100,000
1132 Student Activities Total:	3,116,594	3,144,735		3,940,000		3,940,000	3,940,000	3,940,000
1XXX Instruction Total:	5,148,140	4,991,318		7,090,000		7,090,000	7,090,000	7,090,000
6110 Contingency Fund								

PROGRAM BUDGET DETAIL

STUDENT BODY FUND

Student Body Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
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	3,841,190	3,686,575		2,210,000		2,210,000	2,210,000	2,210,000
820 Unapp.Ending Fund Bal. Total:	3,841,190	3,686,575		2,210,000		2,210,000	2,210,000	2,210,000
7000 Reserves And Fund Balances Total:	3,841,190	3,686,575		2,210,000		2,210,000	2,210,000	2,210,000
Total Requirements:	8,989,329	8,677,893		9,800,000		9,800,000	9,800,000	9,800,000

PROGRAM BUDGET DETAIL

DEBT SERVICE FUND

Debt Service Fund
Resources

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year'S Taxes	15,822,255	14,614,185		14,585,778		14,633,399	14,633,399	13,333,066
21002 Prior Years' Taxes	355,674	417,846		484,000		476,000	476,000	476,000
21115 Taxes/Linn County	12,428	12,215		12,000		12,000	12,000	12,000
21118 Interest From Delinquent Taxes	64,872	80,575		50,000		50,000	50,000	50,000
21516 Int.Earnings On Unsegregated Taxes	5,054	3,555		4,000		4,000	4,000	4,000
21519 Interest Other Investments	52,035	38,651		30,000		25,000	25,000	25,000
21993 Charges To Other Funds	2,565,151	3,221,900		3,640,000		3,761,940	3,761,940	3,761,940
24990 Other Revenue Fm Federal Sources				900,000				
25400 Net Working Capital	11,125,207	11,324,725		10,345,839		9,134,629	9,134,629	9,729,962
Total Resources:	30,002,677	29,713,653		30,051,617		28,096,968	28,096,968	27,391,968

PROGRAM BUDGET DETAIL

DEBT SERVICE FUND

Debt Service Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
5110 Long-Term Debt Service								
610 Principal	10,045,000	11,005,000		12,150,000		11,550,000	11,550,000	11,550,000
620 Interest				1,363,778				
621 Interest	8,632,952	8,183,927		7,689,285		7,683,534	7,683,534	7,683,534
6XX Other Objects Total:	18,677,952	19,188,927		21,203,063		19,233,534	19,233,534	19,233,534
5110 Long-Term Debt Service Total:	18,677,952	19,188,927		21,203,063		19,233,534	19,233,534	19,233,534
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	11,324,725	10,524,726		8,848,554		8,863,434	8,863,434	8,158,434
820 Unapp.Ending Fund Bal. Total:	11,324,725	10,524,726		8,848,554		8,863,434	8,863,434	8,158,434
7000 Reserves And Fund Balances Total:	11,324,725	10,524,726		8,848,554		8,863,434	8,863,434	8,158,434
Total Requirements:	30,002,677	29,713,653		30,051,617		28,096,968	28,096,968	27,391,968

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Resources

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
21200 Revenue From Local Government	233,988	538,068		530,000		30,000	30,000	30,000
21519 Interest Other Investments	25,543	3,225				85,000	85,000	85,000
21990 Miscellaneous Local Revenue		73,185						
21992 Other Local Reimbursements	116,410	49,295		90,000		60,000	60,000	60,000
21994 Insurance Reimbursements	947,357							
21999 Miscellaneous	97,261							
23299 Other Restricted Grants-In-Aid		2,046						
23990 Other Revenue From State Sources								
25111 Bond Principal				35,000,000				
25113 Premium On Bonds Payable								
25300 Sale/Compensat. Loss Fixed Assets	1,380,450							
25400 Net Working Capital	16,375,387	12,394,602		7,545,000		34,958,804	34,958,804	34,958,804
Total Resources:	19,176,396	13,060,421		43,165,000		35,133,804	35,133,804	35,133,804

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	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
1131 Regular High School Program								
480 Computer Hardware						200,000	200,000	200,000
4XX Supplies & Materials Total:						200,000	200,000	200,000
1131 Regular High School Program Total:						200,000	200,000	200,000
1XXX Instruction Total:				1,000		201,000	201,000	201,000
2520 Go Bond-Fiscal Services								
389 Other Non-Instruc.Prof.&Tech. Serv	4,741	23,471				14,000	14,000	14,000
3XX Purchased Services Total:	4,741	23,471				14,000	14,000	14,000
2520 Go Bond-Fiscal Services Total:	4,741	23,471				14,000	14,000	14,000
2521 Financial & Support Services								
354 Advertising								
389 Other Non-Instruc.Prof.&Tech. Serv		16,938		310,000				
3XX Purchased Services Total:		16,938		310,000				
2521 Financial & Support Services Total:		16,938		310,000				
2540 Operation Of Plant Services								
112 Classified Salaries	124,698	53,853	1.000	69,337				
113 Administrators		12,330						
131 Licensed Salaries-Add'L	1,000							
132 Nonlicensed Salaries O/T		571						
139 Cell Phone Stipend	382	382						
1XX Salaries Total:	126,080	67,136	1.000	69,337				
211 Pers Employer Contribution	31,272	10,323		17,334				
213 Pers Tier 3 Opsrp		12						
214 Pers Debt Service	2,334	2,652						
220 Social Security Administration	12,360	5,140		5,304				
231 Worker'S Compensation	5,975	326		416				
232 State Unemployment Insurance	2,966	268		451				
241 Professional Dues				1,020				
243 Tax Sheltered Annuities	3,098	3,093		2,454				
244 Insurance Benefits	11,677	12,686		13,558				

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	69,682	34,501		40,537				
324 Rentals		580						
341 Travel - Local In-District		48						
354 Advertising	164	4,058						
382 Legal Services	753							
383 Architect/Engineer Services	126,400	52,219						
389 Other Non-Instruc.Prof.&Tech. Serv	378,385	145,949		200,000		1,220,089	1,220,089	1,220,089
3XX Purchased Services Total:	505,702	202,854		200,000		1,220,089	1,220,089	1,220,089
410 Supplies	783	5,207						
460 Non-Consumable Supplies	163,395	28,153						
470 Computer Software		10,571						
480 Computer Hardware	6,545							
4XX Supplies & Materials Total:	170,723	43,930						
522 Bldg. Improv. (Done Maint. Dept.)	106,829	12,346		27,000		590,000	590,000	590,000
531 Improvement Of Sites	250	0				90,000	90,000	90,000
541 Initial & Addnl. Equip. Purchases						50,000	50,000	50,000
550 Technology		71,033						
5XX Capital Outlay Total:	107,079	83,379		27,000		730,000	730,000	730,000
640 Dues And Fees	4,734							
656 Taxes		17,224						
6XX Other Objects Total:	4,734	17,224						
831 Plumbing								
832 Heating	10,656							
841 Carpentry		1,297						
852 Handicapped Access	21,448	4,853						
872 Building Repairs	10,136	4,491						
874 Roofing	162,526							
898 Environmental Safety		1,405						
8XX Maintenance Supplies Total:	204,765	12,046						
2540 Operation Of Plant Services Total:	1,188,763	461,071	1.000	336,874		1,950,089	1,950,089	1,950,089
2541 Facilities Management								
112 Classified Salaries	76,493	183,120	2.378	136,774	5.375	337,311	337,311	337,311
113 Administrators		175,477	1.800	159,381	0.800	103,485	103,485	103,485
114 Classified Supervisors	68,922	68,892	1.000	72,494	1.000	72,127	72,127	72,127
139 Cell Phone Stipend	1,116	2,691						
1XX Salaries Total:	146,531	430,180	5.178	368,649	7.175	512,923	512,923	512,923
211 Pers Employer Contribution	15,601	59,492		92,162		131,308	131,308	131,308
213 Pers Tier 3 Opsrp	7,370	7,801						
214 Pers Debt Service	4,881	17,248						

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	11,047	31,999		28,202		39,239	39,239	39,239
231 Worker'S Compensation	3,136	4,225		2,212		2,667	2,667	2,667
232 State Unemployment Insurance	408	1,673		2,396		2,565	2,565	2,565
241 Professional Dues		70		4,894		7,610	7,610	7,610
243 Tax Sheltered Annuities	6,600	23,911		14,631		20,945	20,945	20,945
244 Insurance Benefits	24,600	78,727		69,935		98,608	98,608	98,608
2XX Employee Benefits Total:	73,643	225,146		214,431		302,942	302,942	302,942
353 Postage								
3XX Purchased Services Total:								
2541 Facilities Management Total:	220,174	655,326	5.178	583,079	7.175	815,865	815,865	815,865
2542 Building Div Services								
112 Classified Salaries	150,106	174,549	5.500	289,422	15.500	663,125	663,125	663,125
132 Nonlicensed Salaries O/T	9,767	2,781						
139 Cell Phone Stipend		318						
1XX Salaries Total:	159,873	177,648	5.500	289,422	15.500	663,125	663,125	663,125
211 Pers Employer Contribution	9,695	13,463		72,356		169,760	169,760	169,760
213 Pers Tier 3 Opsrp	14,946	13,703						
214 Pers Debt Service	5,100	6,799						
220 Social Security Administration	12,070	13,350		22,141		50,729	50,729	50,729
231 Worker'S Compensation	6,391	6,680		9,854		26,525	26,525	26,525
232 State Unemployment Insurance	455	698		1,881		3,316	3,316	3,316
241 Professional Dues				1,700				
243 Tax Sheltered Annuities	1,705	1,996		4,780				
244 Insurance Benefits	43,092	50,087		75,880		219,170	219,170	219,170
2XX Employee Benefits Total:	93,454	106,774		188,591		469,500	469,500	469,500
877 Preventative Maintenance	67,618	41,821				100,000	100,000	100,000
8XX Maintenance Supplies Total:	67,618	41,821				100,000	100,000	100,000
2542 Building Div Services Total:	320,944	326,244	5.500	478,014	15.500	1,232,625	1,232,625	1,232,625
2546 Security Services								
112 Classified Salaries	45,217	48,123	1.000	48,496	1.000	48,323	48,323	48,323
132 Nonlicensed Salaries O/T	1,853	1,440						
139 Cell Phone Stipend	636	636						
1XX Salaries Total:	47,706	50,199	1.000	48,496	1.000	48,323	48,323	48,323
211 Pers Employer Contribution	7,027	7,394		12,124		12,371	12,371	12,371
214 Pers Debt Service	1,516	1,906						
220 Social Security Administration	3,499	3,792		3,710		3,697	3,697	3,697
231 Worker'S Compensation	1,883	1,859		2,231		1,933	1,933	1,933
232 State Unemployment Insurance	130	198		315		242	242	242
243 Tax Sheltered Annuities				180				

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	10,647	12,096		13,900		14,140	14,140	14,140
2XX Employee Benefits Total:	24,702	27,247		32,460		32,382	32,382	32,382
2546 Security Services Total:	72,408	77,446	1.000	80,956	1.000	80,705	80,705	80,705
2548 Care Of Buildings Services								
112 Classified Salaries	22,373	41,850	2.000	47,447	2.000	44,296	44,296	44,296
1XX Salaries Total:	22,373	41,850	2.000	47,447	2.000	44,296	44,296	44,296
211 Pers Employer Contribution	1,347	2,494		11,862		11,340	11,340	11,340
213 Pers Tier 3 Opsrp	2,077	4,187						
214 Pers Debt Service	715	1,593						
220 Social Security Administration	1,623	3,121		3,630		3,389	3,389	3,389
231 Worker'S Compensation	922	1,596		2,183		1,772	1,772	1,772
232 State Unemployment Insurance	58	163		308		221	221	221
243 Tax Sheltered Annuities	77	128		360				
244 Insurance Benefits	11,433	28,177		27,800		28,280	28,280	28,280
2XX Employee Benefits Total:	18,251	41,459		46,142		45,002	45,002	45,002
2548 Care Of Buildings Services Total:	40,624	83,309	2.000	93,590	2.000	89,298	89,298	89,298
2660 Computing & Info Services								
112 Classified Salaries					0.500	36,100	36,100	36,100
114 Classified Supervisors					0.200	18,386	18,386	18,386
139 Cell Phone Stipend								
1XX Salaries Total:					0.700	54,486	54,486	54,486
211 Pers Employer Contribution						13,948	13,948	13,948
213 Pers Tier 3 Opsrp								
214 Pers Debt Service								
220 Social Security Administration						4,168	4,168	4,168
231 Worker'S Compensation						283	283	283
232 State Unemployment Insurance						272	272	272
241 Professional Dues						940	940	940
243 Tax Sheltered Annuities						2,676	2,676	2,676
244 Insurance Benefits						9,513	9,513	9,513
2XX Employee Benefits Total:						31,801	31,801	31,801
389 Other Non-Instruc.Prof.&Tech. Serv				325,000		1,450,000	1,450,000	1,450,000
3XX Purchased Services Total:				325,000		1,450,000	1,450,000	1,450,000
470 Computer Software						500,000	500,000	500,000
4XX Supplies & Materials Total:						500,000	500,000	500,000
541 Initial & Addnl. Equip. Purchases						550,000	550,000	550,000
550 Technology								

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total:						550,000	550,000	550,000
2660 Computing & Info Services Total:				325,000	0.700	2,586,287	2,586,287	2,586,287
2669 Other Technology Services								
122 Subs-Classified Salaries								
1XX Salaries Total:								
214 Pers Debt Service								
220 Social Security Administration								
231 Worker'S Compensation								
232 State Unemployment Insurance								
2XX Employee Benefits Total:								
351 Telephone								
3XX Purchased Services Total:								
2669 Other Technology Services Total:								
2700 District Retirement								
249 District Retirement Fund	7,922	14,681						
2XX Employee Benefits Total:	7,922	14,681						
2700 District Retirement Total:	7,922	14,681						
2XXX Support Services Total:	1,855,576	1,658,484	14.678	2,207,512	26.375	6,768,868	6,768,868	6,768,868
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	248,431	2,088						
113 Administrators	76,912	4,497						
132 Nonlicensed Salaries O/T	1,697							
139 Cell Phone Stipend	1,923	32						
1XX Salaries Total:	328,964	6,617						
211 Pers Employer Contribution	50,335	1,005						
214 Pers Debt Service	10,967	256						
220 Social Security Administration	24,305	491						
231 Worker'S Compensation	2,702	30						
232 State Unemployment Insurance	896	26						

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
241 Professional Dues	1,808	629						
243 Tax Sheltered Annuities	12,756	206						
244 Insurance Benefits	54,101	1,210						
2XX Employee Benefits Total:	157,871	3,854						
321 Equip. Rep.(Not On Serv. Contract)	121							
322 Repairs & Maint.Svcs.(On Contract)		48						
342 Travel & Exp. Out Of District	1,631							
353 Postage		3						
354 Advertising								
3XX Purchased Services Total:	1,752	51						
410 Supplies								
440 Periodicals	199	199						
470 Computer Software	938	469						
4XX Supplies & Materials Total:	1,137	668						
640 Dues And Fees		40						
6XX Other Objects Total:		40						
4111 Service Area Direction Total:	489,723	11,230						
4120 Site Improvements								
112 Classified Salaries	3,617							
1XX Salaries Total:	3,617							
211 Pers Employer Contribution	1,323							
220 Social Security Administration	454							
231 Worker'S Compensation	362							
232 State Unemployment Insurance	178							
2XX Employee Benefits Total:	2,318							
354 Advertising	1,408	1,788						
383 Architect/Engineer Services	104,071	95,533						
389 Other Non-Instruc.Prof.&Tech. Serv	250,019	50,374						
3XX Purchased Services Total:	355,498	147,695						
410 Supplies	2,350	920						
460 Non-Consumable Supplies	27,257	3,323						
4XX Supplies & Materials Total:	29,607	4,243						
531 Improvement Of Sites	873,640	1,504,234		1,080,000		2,700,000	2,700,000	2,700,000
541 Initial & Addnl. Equip. Purchases	6,429	0						
5XX Capital Outlay Total:	880,068	1,504,234		1,080,000		2,700,000	2,700,000	2,700,000
640 Dues And Fees	750							

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	750							
839 Irrigation	10,569	17,094						
841 Carpentry		2,102						
8XX Maintenance Supplies Total:	10,569	19,197						
4120 Site Improvements Total:	1,282,426	1,675,369		1,080,000		2,700,000	2,700,000	2,700,000
4150 Capital Building Improvement								
112 Classified Salaries	46,564	0	11.000	475,534				
132 Nonlicensed Salaries O/T		56						
1XX Salaries Total:	46,564	56	11.000	475,534				
211 Pers Employer Contribution	16,950	3		118,866				
213 Pers Tier 3 Opsrp		5						
214 Pers Debt Service		2						
220 Social Security Administration	5,815	4		36,373				
231 Worker'S Compensation	4,637	2		21,871				
232 State Unemployment Insurance	2,280	0		3,091				
243 Tax Sheltered Annuities				1,980				
244 Insurance Benefits				152,900				
2XX Employee Benefits Total:	29,682	17		335,080				
322 Repairs & Maint.Svcs.(On Contract)	38	18						
324 Rentals		1,189						
353 Postage	356	164						
354 Advertising	4,330	1,409						
383 Architect/Engineer Services	144,361	78,577		60,000		500,000	500,000	500,000
389 Other Non-Instruc.Prof.&Tech. Serv	235,508	95,704				500,000	500,000	500,000
3XX Purchased Services Total:	384,593	177,061		60,000		1,000,000	1,000,000	1,000,000
410 Supplies	13,194	14,729						
460 Non-Consumable Supplies	270,871	152,649						
470 Computer Software		845						
480 Computer Hardware	16,166	3,771						
4XX Supplies & Materials Total:	300,231	171,993						
522 Bldg. Improv. (Done Maint. Dept.)	1,811,543	1,923,291		9,325,334		10,846,000	10,846,000	10,846,000
531 Improvement Of Sites						450,000	450,000	450,000
541 Initial & Addnl. Equip. Purchases						100,000	100,000	100,000
550 Technology	79,707							
5XX Capital Outlay Total:	1,891,249	1,923,291		9,325,334		11,396,000	11,396,000	11,396,000
640 Dues And Fees	1,750							
6XX Other Objects Total:	1,750							
832 Heating				55,386		67,000	67,000	67,000

PROGRAM BUDGET DETAIL

CAPITAL PROJECTS FUND

Capital Projects Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
835 Electrical				67,000		80,000	80,000	80,000
841 Carpentry				67,000		80,000	80,000	80,000
8XX Maintenance Supplies Total:				189,386		227,000	227,000	227,000
4150 Capital Building Improvement Total:	2,654,068	2,272,418	11.000	10,385,334		12,623,000	12,623,000	12,623,000
5200 Transfers From Other Funds								
710 Fund Modifications	500,000	500,000		1,000		2,000,000	2,000,000	2,000,000
7XX Transfers Total:	500,000	500,000		1,000		2,000,000	2,000,000	2,000,000
5200 Transfers From Other Funds Total:	500,000	500,000		1,000		2,000,000	2,000,000	2,000,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	12,394,602	6,942,919		29,489,154		10,839,936	10,839,936	10,839,936
820 Unapp.Ending Fund Bal. Total:	12,394,602	6,942,919		29,489,154		10,839,936	10,839,936	10,839,936
7000 Reserves And Fund Balances Total:	12,394,602	6,942,919		29,489,154		10,839,936	10,839,936	10,839,936
Total Requirements:	19,176,396	13,060,421	25.678	43,165,000	26.375	35,133,804	35,133,804	35,133,804

PROGRAM BUDGET DETAIL

NUTRITION SERVICES FUND

Nutrition Services Fund
Resources

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
21611 Breakfasts				60,000		61,988	61,988	61,988
21612 Type A Lunches				951,628		908,230	908,230	908,230
21622 Ala Carte Lunches	1,135,586	986,300		179,350		153,900	153,900	153,900
21630 Special Functions	230,736	186,274		59,500		55,575	55,575	55,575
21631 Banquet & Dinner Revenue	189,684	178,332		233,874		235,989	235,989	235,989
21699 Miscellaneous Income	82,815	52,421						
23102 Matching Funds	3,087	3,551		54,219		52,877	52,877	52,877
23299 Other Restricted Grants-In-Aid	51,074	50,218						
23990 Other Revenue From State Sources	12,274	14,699						
24511 Lunch Subsidy	497	430		2,159,704		2,162,576	2,162,576	2,162,576
24512 Breakfast Subsidy	2,192,329	2,111,013		759,000		729,755	729,755	729,755
24513 Snack Subsidy	703,312	668,926		140,000		135,066	135,066	135,066
24911 Value Of Commodities Received	117,389	84,498		247,992		219,414	219,414	219,414
25200 Transfers From Other Funds	260,666	285,850		349,800		28,300	28,300	28,300
25400 Net Working Capital	29,825	258,368		74,584		74,584	74,584	74,584
	67,447	74,584						
Total Resources:	5,076,721	4,955,464		5,269,651		4,818,254	4,818,254	4,818,254

PROGRAM BUDGET DETAIL

NUTRITION SERVICES FUND

Nutrition Services Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
2521 Financial & Support Services								
112 Classified Salaries	26,006	25,884	0.625	34,318	0.625	26,201	26,201	26,201
132 Nonlicensed Salaries O/T	703	401						
1XX Salaries Total:	26,709	26,284	0.625	34,318	0.625	26,201	26,201	26,201
211 Pers Employer Contribution	3,984	3,845		9,204		6,708	6,708	6,708
214 Pers Debt Service	871	981						
220 Social Security Administration	2,005	1,982		2,052		2,004	2,004	2,004
231 Worker'S Compensation	127	127		161		136	136	136
232 State Unemployment Insurance	74	104		174		131	131	131
243 Tax Sheltered Annuities	334	328		113				
244 Insurance Benefits	6,998	7,410		8,688		8,838	8,838	8,838
2XX Employee Benefits Total:	14,393	14,776		20,391		17,817	17,817	17,817
389 Other Non-Instruc.Prof.&Tech. Serv	3,304	3,307						
3XX Purchased Services Total:	3,304	3,307						
2521 Financial & Support Services Total:	44,407	44,367	0.625	54,709	0.625	44,018	44,018	44,018
2544 Building Maint Improvements								
112 Classified Salaries		650						
1XX Salaries Total:		650						
211 Pers Employer Contribution		122						
220 Social Security Administration		61						
244 Insurance Benefits		245						
2XX Employee Benefits Total:		429						
460 Non-Consumable Supplies		825						
4XX Supplies & Materials Total:		825						
522 Bldg. Improv. (Done Maint. Dept.)		0						
5XX Capital Outlay Total:		0						
2544 Building Maint Improvements Total:		1,903						
2700 District Retirement								
249 District Retirement Fund	9,917	11,860		10,237				
2XX Employee Benefits Total:	9,917	11,860		10,237				
2700 District Retirement Total:	9,917	11,860		10,237				
2XXX Support Services Total:	54,323	58,131	0.625	64,946	0.625	44,018	44,018	44,018

PROGRAM BUDGET DETAIL

NUTRITION SERVICES FUND

Nutrition Services Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
3100 Food Services								
112 Classified Salaries	1,281,005	1,235,951	69.616	1,214,760	62.519	1,131,533	1,131,533	1,131,533
114 Classified Supervisors	30,220	29,469	0.500	30,522	0.500	29,821	29,821	29,821
122 Subs-Classified Salaries	87,442	117,068		120,929				
124 Temps-Classified Salaries	7,945	10,408		6,905				
132 Nonlicensed Salaries O/T	17,103	14,322		31,537				
139 Cell Phone Stipend	720	720						
1XX Salaries Total:	1,424,434	1,407,939	70.116	1,404,653	63.019	1,161,354	1,161,354	1,161,354
211 Pers Employer Contribution	148,345	144,121		317,031		303,381	303,381	303,381
213 Pers Tier 3 Opsrp	32,936	37,486						
214 Pers Debt Service	34,789	46,672						
220 Social Security Administration	102,267	101,650		99,684		88,844	88,844	88,844
231 Worker'S Compensation	45,483	44,499		50,214		37,920	37,920	37,920
232 State Unemployment Insurance	4,081	5,315		8,470		5,807	5,807	5,807
241 Professional Dues				600		600	600	600
243 Tax Sheltered Annuities	7,893	8,293		6,842		7,163	7,163	7,163
244 Insurance Benefits	649,500	718,017		685,186		656,308	656,308	656,308
245 Other Benefits	5,400							
2XX Employee Benefits Total:	1,030,694	1,106,053		1,168,028		1,100,023	1,100,023	1,100,023
321 Equip. Rep.(Not On Serv. Contract)	1,387	771		1,700		1,700	1,700	1,700
322 Repairs & Maint.Svcs.(On Contract)	50,000	51,277		50,000		50,000	50,000	50,000
324 Rentals	130	1,797		150		150	150	150
341 Travel - Local In-District	5,519	5,846		13,000		13,000	13,000	13,000
342 Travel & Exp. Out Of District	152	567						
346 In-District Expense	20	118						
351 Telephone	43	37						
353 Postage	3,982	4,273		6,000		6,000	6,000	6,000
354 Advertising								
389 Other Non-Instruc.Prof.&Tech. Serv	18,980	11,570		318,947		302,195	302,195	302,195
3XX Purchased Services Total:	80,213	76,257		389,797		373,045	373,045	373,045
410 Supplies	33,808	23,691		29,000		29,000	29,000	29,000
414 Soap And Paper	150	-613		210,672		199,607	199,607	199,607
419 Miscellaneous				150		150	150	150
451 Food	2,114,922	1,914,480		1,547,830		1,466,531	1,466,531	1,466,531
453 Usda Commodities	261,436	284,947		247,992		234,966	234,966	234,966
460 Non-Consumable Supplies	1,450	764						
470 Computer Software								
480 Computer Hardware	706	9,233						
4XX Supplies & Materials Total:	2,412,472	2,232,501		2,035,644		1,930,254	1,930,254	1,930,254
3100 Food Services Total:	4,947,813	4,822,750	70.116	4,998,121	63.019	4,564,675	4,564,675	4,564,675
6110 Contingency Fund								
810 Planned Reserve				132,000		132,000	132,000	132,000

PROGRAM BUDGET DETAIL

NUTRITION SERVICES FUND

Nutrition Services Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
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	74,584	74,584		74,584		77,561	77,561	77,561
820 Unapp. Ending Fund Bal. Total:	74,584	74,584		74,584		77,561	77,561	77,561
7000 Reserves And Fund Balances Total:	74,584	74,584		74,584		77,561	77,561	77,561
Total Requirements:	5,076,721	4,955,464	70.741	5,269,651	63.644	4,818,254	4,818,254	4,818,254

PROGRAM BUDGET DETAIL

INSURANCE SERVICES FUND

Insurance Services Fund
Resources

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
21510 Interest On Investments	46,638	36,772		24,000		20,000	20,000	20,000
21960 Recovery Of Prior Year Expenditures		418,215						
21994 Insurance Reimbursements	174,858	363,193						
21999 Miscellaneous	30,576,473	31,840,427		38,400,000		33,850,000	33,850,000	33,850,000
23990 Other Revenue From State Sources	79,163	20,394						
25200 Transfers From Other Funds	531,503	632,946		599,000		608,000	608,000	608,000
25400 Net Working Capital	9,416,200	9,257,732		8,146,000		8,413,006	8,413,006	8,413,006
Total Resources:	40,824,835	42,569,678		47,169,000		42,891,006	42,891,006	42,891,006

PROGRAM BUDGET DETAIL

INSURANCE SERVICES FUND

Insurance Services Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	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	12,729	13,706		8,000		15,000	15,000	15,000
3XX Purchased Services Total:	12,729	13,706		8,000		15,000	15,000	15,000
2311 Board Of Directors Expenses Total:	12,729	13,706		8,000		15,000	15,000	15,000
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	730,275	742,543		800,000		800,000	800,000	800,000
232 State Unemployment Insurance	310,659	494,201		400,000		450,000	450,000	450,000
242 Physical Examinations	7,274	4,394				5,000	5,000	5,000
244 Insurance Benefits	27,953,149	28,739,023		37,400,000		31,900,000	31,900,000	31,900,000
246 Long Term Disability Ins	261,386	216,536		265,000		305,000	305,000	305,000
247 Term Life	245,126	131,956		400,600		280,000	280,000	280,000
2XX Employee Benefits Total:	29,507,913	30,328,653		39,265,600		33,740,000	33,740,000	33,740,000
322 Repairs & Maint.Svcs.(On Contract)				3,400				
346 In-District Expense	759	635				100,000	100,000	100,000
351 Telephone	2,393	2,360		3,000				
353 Postage	35	204				35	35	35
389 Other Non-Instruc.Prof.&Tech. Serv	708,076	745,296		735,000		1,029,000	1,029,000	1,029,000
3XX Purchased Services Total:	711,263	748,495		741,400		1,129,035	1,129,035	1,129,035
410 Supplies	40,862	32,738		23,000		700	700	700
460 Non-Consumable Supplies	374	1,654		5,000		750	750	750
470 Computer Software								
480 Computer Hardware	1,458							
4XX Supplies & Materials Total:	42,693	34,393		28,000		1,450	1,450	1,450
522 Bldg. Improv. (Done Maint. Dept.)	0							
541 Initial & Addnl. Equip. Purchases				10,000				
5XX Capital Outlay Total:	0			10,000				

PROGRAM BUDGET DETAIL

INSURANCE SERVICES FUND

Insurance Services Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
655 Judg.& SettleM.Against The Distric		100						
6XX Other Objects Total:		100						
2529 Other Fiscal Services Total:	30,262,030	31,111,641		40,045,000		34,870,485	34,870,485	34,870,485
2546 Security Services								
389 Other Non-Instruc.Prof.&Tech. Serv	655			10,000				
3XX Purchased Services Total:	655			10,000				
460 Non-Consumable Supplies								
4XX Supplies & Materials Total:								
2546 Security Services Total:	655			10,000				
2548 Care Of Buildings Services								
112 Classified Salaries	6,072	6,408	0.250	6,720	0.250	7,724	7,724	7,724
1XX Salaries Total:	6,072	6,408	0.250	6,720	0.250	7,724	7,724	7,724
211 Pers Employer Contribution	364	385		1,680		1,977	1,977	1,977
213 Pers Tier 3 Opsrp	562	593						
214 Pers Debt Service	195	244						
220 Social Security Administration	429	443		514		591	591	591
231 Worker'S Compensation	250	245		309		309	309	309
232 State Unemployment Insurance	16	23		44		39	39	39
243 Tax Sheltered Annuities				45				
244 Insurance Benefits	3,132	3,515		3,475		3,535	3,535	3,535
2XX Employee Benefits Total:	4,948	5,447		6,067		6,451	6,451	6,451
655 Judg.& SettleM.Against The Distric				50,000				
6XX Other Objects Total:				50,000				
2548 Care Of Buildings Services Total:	11,020	11,855	0.250	62,787	0.250	14,175	14,175	14,175
2554 Vehicle Purch.Serv. & Maint.Se								
321 Equip. Rep.(Not On Serv. Contract)	0	0						
3XX Purchased Services Total:	0	0						
655 Judg.& SettleM.Against The Distric	0	0		50,000				
6XX Other Objects Total:	0	0		50,000				
2554 Vehicle Purch.Serv. & Maint.Se Total:	0	0		50,000				
2555 Student Transportation Dist. E								
321 Equip. Rep.(Not On Serv. Contract)	0	0						

PROGRAM BUDGET DETAIL

INSURANCE SERVICES FUND

Insurance Services Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	0	0						
2555 Student Transportation Dist. E Total:	0	0						
2641 Hr Service Area Direction								
111 Licensed Salaries	68,594	66,383	1,000	69,723	1,000	65,524	65,524	65,524
112 Classified Salaries	274,543	222,654	4,330	216,522	4,330	226,587	226,587	226,587
113 Administrators	84,617	82,199	1,000	86,497	1,000	84,012	84,012	84,012
121 Subs-Licensed Salaries	2,576	2,655				2,500	2,500	2,500
122 Subs-Classified Salaries	11,163					10,000	10,000	10,000
124 Temps-Classified Salaries	2,515	2,185				5,000	5,000	5,000
131 Licensed Salaries-Add'L	2,986	2,904				1,000	1,000	1,000
132 Nonlicensed Salaries O/T	608	1,141				1,000	1,000	1,000
139 Cell Phone Stipend	636	636				636	636	636
1XX Salaries Total:	448,238	380,758	6.330	372,743	6.330	396,259	396,259	396,259
211 Pers Employer Contribution	45,797	43,775		93,186		92,307	92,307	92,307
213 Pers Tier 3 Opsrp	13,942	8,326				250	250	250
214 Pers Debt Service	11,345	12,944				1,000	1,000	1,000
220 Social Security Administration	48,192	28,367		28,515		28,478	28,478	28,478
231 Worker'S Compensation	1,712	2,904		2,236		3,100	3,100	3,100
232 State Unemployment Insurance	1,007	1,483		2,423		1,831	1,831	1,831
241 Professional Dues	622	1,386		2,900		3,296	3,296	3,296
243 Tax Sheltered Annuities	9,107	9,767		10,049		10,927	10,927	10,927
244 Insurance Benefits	89,029	86,177		86,677		101,285	101,285	101,285
2XX Employee Benefits Total:	220,753	195,130		225,986		242,474	242,474	242,474
319 Other Instruc.Prof.& Tech.Service				1,800				
321 Equip. Rep.(Not On Serv. Contract)	90							
322 Repairs & Maint.Svcs.(On Contract)	10,793	10,396		15,000		10,000	10,000	10,000
324 Rentals		16						
341 Travel - Local In-District	274	40		500		500	500	500
342 Travel & Exp. Out Of District	1,120	1,247		3,000		1,000	1,000	1,000
346 In-District Expense	56	72		3,000		100	100	100
351 Telephone				1,000				
353 Postage	1,444	1,277		5,600		600	600	600
354 Advertising		114				100	100	100
355 Printing And Binding		5,385				5,500	5,500	5,500
389 Other Non-Instruc.Prof.&Tech. Serv	284	10,136		80,000		250,000	250,000	250,000
395 Fringe Benefits Consultant	15,000	25,000		50,000		20,000	20,000	20,000
3XX Purchased Services Total:	29,061	53,682		159,900		287,800	287,800	287,800
410 Supplies	4,331	4,976		25,000		5,000	5,000	5,000
432 Reference Books	429			500		500	500	500
440 Periodicals	141	134		250		250	250	250
470 Computer Software		50		500		50	50	50
480 Computer Hardware		3,732		2,000				

PROGRAM BUDGET DETAIL

INSURANCE SERVICES FUND

Insurance Services Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	4,900	8,891		28,250		5,800	5,800	5,800
640 Dues And Fees	400	160		1,500		500	500	500
6XX Other Objects Total:	400	160		1,500		500	500	500
892 Building Safety	6,053	5,504						
8XX Maintenance Supplies Total:	6,053	5,504						
2641 Hr Service Area Direction Total:	709,405	644,125	6.330	788,379	6.330	932,833	932,833	932,833
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	3,842	180						
3XX Purchased Services Total:	3,842	180						
2669 Other Technology Services Total:	8,638	180						
2690 Claims								
389 Other Non-Instruc.Prof.&Tech. Serv				25,000				
3XX Purchased Services Total:				25,000				
410 Supplies	1,085	1,085		10,000				
431 Library Books	1,517					2,000	2,000	2,000
460 Non-Consumable Supplies	3,039	423		5,500				
480 Computer Hardware	42,844	2,866		10,000				
4XX Supplies & Materials Total:	48,485	4,374		25,500		2,000	2,000	2,000
522 Bldg. Improv. (Done Maint. Dept.)	0							
5XX Capital Outlay Total:	0							
655 Judg.& Settlem.Against The Distric	8,844	27,849		50,000		50,000	50,000	50,000
6XX Other Objects Total:	8,844	27,849		50,000		50,000	50,000	50,000
2690 Claims Total:	57,329	32,223		100,500		52,000	52,000	52,000
2700 District Retirement								
249 District Retirement Fund	7,473	8,892		6,100		8,750	8,750	8,750

PROGRAM BUDGET DETAIL

INSURANCE SERVICES FUND

Insurance Services Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	7,473	8,892		6,100		8,750	8,750	8,750
2700 District Retirement Total:	7,473	8,892		6,100		8,750	8,750	8,750
2XXX Support Services Total:	31,069,278	31,822,621	6.580	41,070,766	6.580	35,893,243	35,893,243	35,893,243
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	497,825	358,310		147,000		809,300	809,300	809,300
7XX Transfers Total:	497,825	358,310		147,000		809,300	809,300	809,300
5200 Transfers From Other Funds Total:	497,825	358,310		147,000		809,300	809,300	809,300
6110 Contingency Fund								
810 Planned Reserve				745,000		700,000	700,000	700,000
810 Planned Reserve Total:				745,000		700,000	700,000	700,000
6110 Contingency Fund Total:				745,000		700,000	700,000	700,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	9,257,732	10,388,747		5,203,234		5,485,463	5,485,463	5,485,463
820 Unapp.Ending Fund Bal. Total:	9,257,732	10,388,747		5,203,234		5,485,463	5,485,463	5,485,463
7000 Reserves And Fund Balances Total:	9,257,732	10,388,747		5,203,234		5,485,463	5,485,463	5,485,463
Total Requirements:	40,824,835	42,569,678	6.580	47,169,000	6.580	42,891,006	42,891,006	42,891,006

PROGRAM BUDGET DETAIL

POSTEMPLOYMENT BENEFITS FUND

Postemployment Benefits Fund
Resources

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
21999 Miscellaneous	2,858,360	3,414,242		2,750,000		1,700,000	1,700,000	1,700,000
25400 Net Working Capital	5,929,840	5,276,758		5,400,000		2,925,000	2,925,000	2,925,000
Total Resources:	8,788,200	8,690,999		8,150,000		4,625,000	4,625,000	4,625,000

PROGRAM BUDGET DETAIL

POSTEMPLOYMENT BENEFITS FUND

Postemployment Benefits Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
2710 Retirement - Certified								
116 Early Retirement Pay	841,960	771,786		780,000		650,000	650,000	650,000
139 Cell Phone Stipend		0						
1XX Salaries Total:	841,960	771,786		780,000		650,000	650,000	650,000
211 Pers Employer Contribution	43							
220 Social Security Administration	37,871	32,252		50,000		32,500	32,500	32,500
231 Worker'S Compensation	19	0						
232 State Unemployment Insurance	1	0						
244 Insurance Benefits	2,244,920	2,256,271		2,180,000		1,900,000	1,900,000	1,900,000
2XX Employee Benefits Total:	2,282,855	2,288,523		2,230,000		1,932,500	1,932,500	1,932,500
389 Other Non-Instruc.Prof.&Tech. Serv		7,200						
3XX Purchased Services Total:		7,200						
2710 Retirement - Certified Total:	3,124,815	3,067,509		3,010,000		2,582,500	2,582,500	2,582,500
2720 Retirement - Administrators								
116 Early Retirement Pay	74,134	55,745		70,000		65,000	65,000	65,000
139 Cell Phone Stipend		0						
1XX Salaries Total:	74,134	55,745		70,000		65,000	65,000	65,000
211 Pers Employer Contribution	0							
220 Social Security Administration	2,551	1,884		3,000		3,250	3,250	3,250
232 State Unemployment Insurance		0						
243 Tax Sheltered Annuities								
244 Insurance Benefits	118,562	125,633		80,000		90,000	90,000	90,000
2XX Employee Benefits Total:	121,113	127,517		83,000		93,250	93,250	93,250
2720 Retirement - Administrators Total:	195,247	183,262		153,000		158,250	158,250	158,250
2730 Retirement - Classified								
116 Early Retirement Pay	6,264	7,308		8,000		8,000	8,000	8,000
1XX Salaries Total:	6,264	7,308		8,000		8,000	8,000	8,000
211 Pers Employer Contribution	53	0						
213 Pers Tier 3 Opsrp		0						
214 Pers Debt Service	95	0						
220 Social Security Administration	477	556		600		600	600	600
231 Worker'S Compensation	136	0						
232 State Unemployment Insurance	17	0						
243 Tax Sheltered Annuities	26	0						
244 Insurance Benefits	184,312	155,607		192,000		190,000	190,000	190,000
2XX Employee Benefits Total:	185,116	156,163		192,600		190,600	190,600	190,600
2730 Retirement - Classified Total:	191,380	163,471		200,600		198,600	198,600	198,600

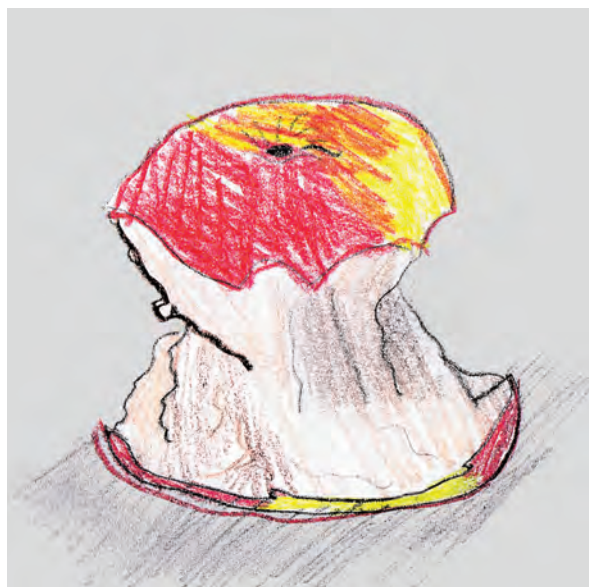
PROGRAM BUDGET DETAIL

POSTEMPLOYMENT BENEFITS FUND

Postemployment Benefits Fund
Requirements

Program Budget Detail
July 1, 2012 to June 30, 2013

	Actual Expenditures		2011 - 2012		2012 - 2013 Budget			
	2009 - 2010	2010 - 2011	FTE	Budget	FTE	Proposed	Approved	Adopted
2XXX Support Services Total:	3,511,442	3,414,242		3,363,600		2,939,350	2,939,350	2,939,350
5200 Transfers From Other Funds								
710 Fund Modifications				1,256,000		1,257,000	1,257,000	1,257,000
7XX Transfers Total:				1,256,000		1,257,000	1,257,000	1,257,000
5200 Transfers From Other Funds Total:				1,256,000		1,257,000	1,257,000	1,257,000
6110 Contingency Fund								
810 Planned Reserve				1,000,000		300,000	300,000	300,000
810 Planned Reserve Total:				1,000,000		300,000	300,000	300,000
6110 Contingency Fund Total:				1,000,000		300,000	300,000	300,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	5,276,758	5,276,758		2,530,400		128,650	128,650	128,650
820 Unapp.Ending Fund Bal. Total:	5,276,758	5,276,758		2,530,400		128,650	128,650	128,650
7000 Reserves And Fund Balances Total:	5,276,758	5,276,758		2,530,400		128,650	128,650	128,650
Total Requirements:	8,788,200	8,690,999		8,150,000		4,625,000	4,625,000	4,625,000



Appendices

APPENDICES

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APPENDIX A – LICENSED POSITIONS

LICENSED POSITIONS Budgeted Under Object 111

General Fund	Function	Number of FTE	Salary Cost by Function
	1111 CLASSROOM TEACHERS, K-3	249.802	\$ 14,205,296
	1121 CLASSROOM TEACHERS	136.330	7,759,609
	1131 CLASSROOM TEACHERS	192.300	10,951,217
	1132 HIGH SCHOOL EXTRA-CURRICULAR	5.950	337,198
	1210 TALENTED AND GIFTED	0.250	15,423
	1220 SPECIAL EDUCATION TEACHERS	7.300	340,588
	1229 SPECIAL EDUCATION TEACHERS	4.000	232,847
	1250 SPECIAL EDUCATION TEACHERS	58.123	3,099,448
	1260 SPECIAL EDUCATION TEACHERS	1.250	67,743
	1280 ALTERNATIVE EDUCATION TEACHERS	5.767	337,667
	1291 ENGLISH-LANGUAGE TEACHERS	12.877	744,520
	1294 HOME INSTRUCTION	0.500	28,949
	1460 SPECIAL PROGRAMS SUMMER SCHOOL	1.575	89,258
	2110 SOCIAL WORKERS	4.250	234,440
	2122 COUNSELORS	24.380	1,404,626
	2131 NURSES	8.900	492,920
	2143 SCHOOL PSYCHOLOGISTS	12.600	766,988
	2152 SPEECH SPECIALIST	13.760	772,251
	2169 MISCELLANEOUS SUPPORT OF EDUCATIONAL SERVICES	4.431	267,899
	2211 TEACHER ON SPECIAL ASSIGNMENT	5.950	335,968
	2222 MEDIA SPECIALISTS	3.650	206,853
	2240 INSTRUCTIONAL STAFF DEVELOPMENT	2.250	131,180
	2321 CARE TEAM COORDINATOR	0.500	28,336
	Total-General Fund	756.695	\$ 42,851,225
Other Funds			
Insurance Reserve Fund			
	2641 BENEFITS COORDINATOR	1.000	\$ 65,524
	Total-Insurance Reserve Fund	1.000	\$ 65,524
	TOTAL-Funds Other Than General Funds	1.000	\$ 65,524
TOTAL CERTIFIED-ALL FUNDS		757.695	\$ 42,916,749 *

* Positions budgeted in the Federal, State and Local Programs fund are not included.

APPENDIX B – LICENSED PROFESSIONAL SALARY PLAN

Effective July 1, 2012 and ending June 30, 2013

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	34,058	35,318	36,625	37,980	39,385	40,842	42,353
2	35,318	36,625	37,980	39,385	40,842	42,353	43,920
3	35,971	37,302	38,682	40,113	41,597	43,136	44,733
4	36,637	37,993	39,399	40,857	42,369	43,937	45,563
5	37,993	39,399	40,857	42,369	43,937	45,563	47,249
6	39,399	40,857	42,369	43,937	45,563	47,249	48,997
7	40,857	42,369	43,937	45,563	47,249	48,997	50,810
8	42,369	43,937	45,563	47,249	48,997	50,810	52,690
9	43,937	45,563	47,249	48,997	50,810	52,690	54,640
10**	45,563	47,249	48,997	50,810	52,690	54,640	56,662
11	47,249	48,997	50,810	52,690	54,640	56,662	58,758
12	48,997	50,810	52,690	54,640	56,662	58,758	60,932
13	50,810	52,690	54,640	56,662	58,758	60,932	63,186
16*	52,690	54,640	56,662	58,758	60,932	63,186	65,524
Longevity 16	54,640	56,662	58,758	60,932	63,186	65,524	67,948
Longevity 17						67,490	69,986

16* is 3.7% greater than Step 13 and is halfway between Step 13 and Longevity. Not eligible for lump sum payments.

**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	0.920	\$ 21,744
		ELEMENTARY SCHL ASST	1.336	30,917
		INST ASST BILINGUAL	4.206	104,758
		INST ASST KINDER	6.277	158,210
		INST ASST REG EDUC PROGRAM	8.771	229,798
		INSTRUCTIONAL ASSISTANT	12.708	336,790
		SCHOOL PLUS PROGRAM COORD	0.500	14,769
	1121	EDUCATION SKILLS TRAINER	0.493	14,980
		INST ASST BILINGUAL	0.125	3,469
		INSTRUCTION ASSIST- READ RIGHT	0.300	7,963
		INSTRUCTIONAL ASSISTANT	1.327	32,901
	1131	CAREER CENTER ASSISTANT	1.000	28,994
		CAREER CENTER SPECIALIST	0.425	12,140
		INST ASST BILINGUAL	0.739	16,399
		INSTRUCTION ASSIST- READ RIGHT	1.200	29,020
		INSTRUCTIONAL ASSISTANT	3.150	77,908
		VOC TRAINING ASSISTANT	2.888	87,439
	1220	DEPARTMENT SECRETARY	0.875	26,508
		INST ASST 1:1	17.340	434,204
		INST ASST-BEHAVIORAL	0.750	18,955
		INST ASST-COGNITIVE	6.125	162,760
		INSTRUCTION ASSISTANT (AUTISM)	21.625	527,034
		PROGRAM COORD ASSISTANT	1.000	29,663
	1229	SOCIAL SKILL SPECIALIST-AUTISM	1.000	31,808
	1250	INSTRUCTIONAL ASSISTANT	10.441	268,366
		INST ASST-BEHAVIORAL	11.937	300,766
		INST ASST-COGNITIVE	19.500	510,093
		INSTRUCTION ASSISTANT (AUTISM)	0.750	19,710
		PROGRAM COORD ASSISTANT	1.000	29,663
		VOC TRAINING ASSISTANT	1.750	52,920
	1280	DEPARTMENT ASSISTANT	0.375	10,088
		PROGRAM COORD ASSISTANT	0.787	25,281
	1291	HUMAN SERVICES COORDINATOR	0.250	7,593
		INST ASST BILINGUAL	2.620	72,715
		PROGRAM COORD ASSISTANT	1.000	33,572
	1460	INSTRUCTIONAL ASSISTANT	<u>0.472</u>	<u>12,609</u>
Subtotal-Direct Classroom Services			145.962	\$ 3,782,509

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function
Classroom Support Services				
	2115	SCHOOL CROSSING GUARD	1.563	29,444
		STUDENT SUPERVISION ASSISTANT	6.902	149,112
	2131	DEPARTMENT SECRETARY	1.000	32,990
		HEALTH SERVICES ASSISTANT	5.400	143,773
	2190	ADMINISTRATIVE ASSISTANT	1.000	36,732
		CATALOG SPECIALIST	1.000	25,334
		DEPARTMENT SECRETARY	1.000	35,051
		FINANCIAL MGMT ANALYST II	1.000	72,200 Admin Grade 6
	2210	PROGRAM COORD ASSISTANT	0.400	12,565
	2211	ADMINISTRATIVE ASSISTANT	1.000	37,640
		DATA AND RESEARCH ANALYST	1.000	59,677 Admin Grade 7
		EXECUTIVE ASSISTANT	1.000	44,138 Admin Grade 2
		HUMAN SERVICES COORDINATOR	1.250	37,037
		INSTRUCTIONAL OPERATIONS COORD	1.000	64,266 Admin Grade 4
		PROGRAM COORD ASSISTANT	1.629	57,400
		SCHOOL CHOICE/STUDENT ASSIGN COORD	1.000	47,244 Admin Grade 3
	2222	AV/TEXTBOOK SPECIALIST	2.100	61,189
		LIBRARY IMC ASST	2.168	49,132
		LIBRARY SPECIALIST	0.399	10,092
	2240	PROGRAM COORD ASSISTANT	0.200	7,047
	2411	ATTENDANCE CLERK	3.250	101,722
		ATTENDANCE CLERK-MS	6.969	192,452
		DEPARTMENT ASSISTANT	2.357	60,934
		DEPARTMENT SECRETARY	5.156	162,167
		ELEMENTARY SCHL ASST	1.063	24,067
		FINANCE CLERK	4.000	156,498
		GENERAL SERVICES ASSISTANT	0.750	21,576
		HIGH SCHOOL SECRETARY	4.711	184,934
		MIDDLE SCHOOL SECRETARY	8.000	289,975
		OFFICE SUPPORT BICULT/BILING	2.159	51,440
		RECORDS & SCHEDULING ASST	8.000	249,418
		REGISTRAR	4.750	188,941
		SCHOOL VOLUNTEER COORDINATOR	0.875	19,651
		SECRETARY	18.000	608,655
	3320	FACILITIES COORD	0.500	15,351
		RECREATION ACTIVITIES COORD	1.000	37,297
	3510	INST ASST DAY CARE PROGRAM	<u>2.625</u>	<u>63,916</u>
	Subtotal-Classroom Support Services		106.176	\$ 3,441,055

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function	
Building Support Services	2541	ADMINISTRATIVE ASSISTANT	3.000	\$ 127,149	
		ENGINEER	0.500	36,058	Admin Grade 6
	2542	CARPENTER	1.000	37,743	
		ELECTRICIAN SPECIALIST	1.500	92,717	
		ELECTRONIC TECH SPECIALIST	1.000	51,787	
		FLOOR COVERING SPECIALIST	1.000	38,588	
		HEATING TECHNICIAN	1.000	37,640	
		HVAC REFRIG TECH III	1.000	49,128	
		LOCKSMITH SPECIALIST	1.000	49,128	
		MAINTENANCE WORKER II	1.000	37,846	
		PAINTER	1.000	36,319	
		PLUMBER SPECIALIST	1.000	51,787	
		SENIOR ROOFER	1.000	37,846	
	2543	EQUIPMENT OPERATOR	1.000	35,268	
		GROUNDS SPECIALIST IPM	1.000	35,268	
		SENIOR GROUNDSKEEPER	6.000	199,850	
	2546	SAFETY SPECIALIST	1.000	53,334	
	2548	CUSTODIAL MAINT COORD I	18.000	584,708	
		CUSTODIAL MAINT COORD II	7.000	242,151	
		CUSTODIAL STAFF ASSISTANT	1.000	37,743	
		CUSTODIAL TECHNICIAN	3.370	102,573	
		CUSTODIAN	48.125	1,279,002	
		LEAD CUSTODIAN	3.000	101,885	
	2549	FLEET MECHANIC II	1.000	46,611	
	2551	GENERAL LABORER	0.375	9,188	
		PROGRAMMER ANALYST II	1.000	44,116	
	2552	ASST DISPATCHER/ACCT CLERK	2.000	65,195	
		BUS AIDE SPECIAL ED	4.750	90,119	
		BUS DRIVER	67.550	1,560,697	
		BUS DRIVER SPECIALIST	3.750	94,916	
		DISPATCH INFO COORDINATOR	2.375	75,245	
		DRIVER TRAINER	1.150	44,632	
		ROUTE PLANNING COORD	1.000	42,383	
		TRAINING COORD	1.000	34,938	
		TRANSPORTATION DISPATCHER	1.000	42,383	
	2554	ACCOUNTING CLERK II	0.750	28,385	
		FLEET MECHANIC II	4.000	182,279	
		PARTS SPECIALIST	1.000	41,415	
	2575	BUYER	0.500	30,298	
		PURCHASING ANALYST	1.000	64,266	Admin Grade 4
		WAREHOUSE OPS ASST	2.610	83,381	

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function	
Building Support Services—continued					
	2660	BUSINESS SYSTEMS SUPPORT SPEC	1.000	72,199	Admin Grade 6
		CATALOGING SPECIALIST	1.500	64,213	
		COMPUTER SYS SUPPORT TECH III	1.000	45,828	
		COMPUTER TECHNICIAN	1.000	42,548	
		DATA BASE ADMINISTRATOR	1.000	76,165	Admin Grade 7
		ELECTRONICS TECHNICIAN	1.000	49,540	
		MANAGEMENT ASSISTANT	1.000	43,497	
		NETWORK INFRASTRUCTURE SPEC	0.500	36,100	Admin Grade 6
		PROGRAMMER ANALYST II	1.000	54,841	
		SENIOR APPLICATIONS DEVELOPER	1.000	62,368	Admin Grade 6
		SENIOR NETWORK ENGINEER	1.000	81,878	Admin Grade 8
		SENIOR PROGRAMMER ANALYST	1.000	58,141	
		SENIOR SECURITY ENGINEER	1.000	76,165	Admin Grade 7
		SENIOR SYSTEMS ADMINISTRATOR	1.000	62,368	Admin Grade 6
		USER SERV SPECIALIST II K-3	2.980	134,942	
	2665	TECHNOLOGY SUPPORT SPEC I	1.193	37,534	
		TECHNOLOGY SUPPORT SPEC II	10.400	347,796	
		TECHNOLOGY SUPPORT SPEC III	5.000	206,941	
			<u>234.878</u>	<u>\$ 7,489,026</u>	
Subtotal—Building Support Services					
Central Support Services					
	2321	DEPARTMENT ASSISTANT-BILINGUAL	1.000	\$ 36,196	
		EXEC ASST TO SUPT	1.000	61,206	Admin Grade 4
		PARENT, COMM, DIVERSITY COORD	1.000	80,127	Admin Grade 8
		MINORITY COMMUNITY LIASON	0.160	10,743	
	2521	ACCOUNTING & BUSINESS SYS SPEC	2.000	82,065	
		ACCOUNTING CLERK II	2.375	82,272	
		ACCOUNTING CLERK III	2.000	79,095	
		FINANCIAL INFO SYS ANALYST II	1.000	72,199	Admin Grade 6
		FINANCIAL MGMT ANALYST II	2.000	128,532	Admin Grade 4
		FINANCIAL MGMT ANALYST III	1.000	64,871	Admin Grade 6
		PAYROLL SPECIALIST	1.000	46,611	
	2630	COMMUNICATIONS COORDINATOR	1.000	68,760	Admin Grade 6
		GRANT WRITER	0.500	32,743	Admin Grade 6
		MANAGEMENT ASSISTANT	0.500	18,684	
	2641	EXECUTIVE ASSISTANT	1.000	46,345	Admin Grade 2
		HR ASSISTANT I	0.500	18,923	
		HR ASSISTANT II	3.000	114,899	
		HRIS ANALYST II	0.670	37,902	Admin Grade 6
		HUMAN RESOURCES SPECIALIST	1.000	42,445	
			<u>22.705</u>	<u>\$ 1,124,617</u>	
Subtotal—Central Support Services					
TOTAL—GENERAL FUND			509.721	\$ 15,837,207	

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function
Other Funds				
Capital Projects Fund				
	2541	ADMINISTRATIVE ASSISTANT	1.000	\$ 42,383
		DESIGN & PLANNING ADMIN	1.000	80,127 Admin Grade 8
		ENGINEER	0.375	27,043 Admin Grade 8
		MANAGEMENT ASSISTANT	1.000	46,611
		PROJECT MANAGER	2.000	168,190 Admin Grade 9
	2542	CARPENTER	2.000	73,629
		ELECTRICIAN	2.000	103,575
		ELECTRICIAN SPECIALIST	0.500	30,906
		ELECTRONICS TECHNICIAN	1.000	44,384
		HEATING TECHNICIAN	1.000	36,711
		HVAC REFRIG TECH II	1.000	44,590
		HVAC REFRIG TECH III	1.000	46,982
		IRRIGATION SPECIALIST	1.000	35,907
		LOCKSMITH	1.000	44,384
		MAINTENANCE WORKER II	2.000	78,187
		MAINTENANCE WORKER III	1.000	37,846
		PLUMBER	2.000	86,024
	2546	SAFETY SPECIALIST	1.000	48,323
	2548	CUSTODIAN	2.000	44,296
	2660	NETWORK INFRASTRUCTURE SPECIALIST	0.500	36,100
			24.375	\$ 1,156,198
Total–Capital Projects Fund				
Nutrition Services Fund				
	2521	ACCOUNTING CLERK III	0.625	\$ 26,201
	3100	CATERING OPERATIONS ASSISTANT	1.000	36,332
		FOOD SERVICE ASST I	16.349	225,083
		FOOD SERVICE ASST II	12.252	188,372
		FOOD SERVICE COORD I	7.002	123,150
		FOOD SERVICE COORD II	18.250	386,789
		FOOD SERVICE TECHNICIAN	4.501	78,408
		PRODUCTION COORDINATOR	0.875	23,574
		PROGRAM ASSISTANT-FOOD SVCS	1.000	32,354
		WAREHOUSE OPS ASST	1.290	37,471
			63.144	\$ 1,157,734
Total–Nutrition Services Fund				

APPENDIX C – CLASSIFIED POSITIONS

	Function	Position	FTE	Salary Cost by Function
Insurance Services Fund				
	2548	CUSTODIAN	0.250	\$ 7,724
	2641	BENEFITS COORDINATOR	1.000	45,470
		HR ASSISTANT II	2.000	68,184
		HRIS BENEFITS MANAGER	1.000	64,266 Admin Grade 4
		HRIS ANALYST II	0.330	18,667 Admin Grade 6
Total-Insurance Services Fund			4.580	\$ 204,311
TOTAL - ALL FUNDS OTHER THAN GENERAL FUNDS			92.099	\$ 2,518,243
TOTAL CLASSIFIED-ALL FUNDS			601.820	\$ 18,355,450 *

* Positions budgeted in the Federal, State and Local Programs fund are not included.

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	GROUNDWORK 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

2012-13 CLASSIFIED SALARY SCHEDULE

Effective July 1, 2012 and ending June 30, 2013

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

2012-13 FOOD SERVICE SALARY SCHEDULE

Effective July 1, 2012 and ending June 30, 2013

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

These salary schedules have not been increased over the 2011-12 salary schedules. 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	2.653	\$ 244,218	12
		DIRECTOR ED SUPPORT SERVICES	0.650	69,172	15
	2211	ASSOCIATE DIRECTOR - FINANCE	0.100	12,180	13
		ASSISTANT SUPERINTENDENT/CAO	1.000	121,327	
		DIRECTOR ELEMENTARY EDUCATION	1.000	106,417	15
		DIRECTOR OF HIGH SCHOOL SERVICES	1.000	106,417	15
		POSA	0.500	46,196	13
		FEDERAL PROGRAMS COORD	0.200	19,972	13
		INSTRUCTION TECHNOLOGY COORD	1.000	87,939	11
		SECONDARY ED ADMINISTRATOR	1.000	95,896	12
	2411	ELEMENTARY PRINCIPAL	17.000	1,556,180	12-13
		SECONDARY ASST PRINCIPAL	14.000	1,152,794	10-11
		SECONDARY PRINCIPAL	<u>13.500</u>	<u>1,306,238</u>	12-15
Subtotal-Classroom Support Services			53.603	\$ 4,924,947	
Building Support Services					
	2541	CONSTRUCTION PROGRAM MANAGER	0.400	\$ 36,772	11
		CUSTODIAL SUPERVISOR	1.000	76,089	7
		DIRECTOR FACILITIES MGMT	0.600	63,850	15
		MECHANICAL DIV SUPERVISOR	1.000	76,089	7
	2551	DIRECTOR FACILITIES MGMT	0.200	21,284	15
		TRANSPORTATION MANAGER	1.000	83,786	10
	2552	TRANSPORTATION OPS & CLAS SUPV	1.000	53,407	5
	2554	TRANSPORTATION OPS & CLAS SUPV	1.000	68,163	5
	2575	WAREHOUSE SUPERVISOR	0.500	30,119	3
	2660	DIRECTOR CIS	1.000	106,417	15
		INFORMATION SYSTEMS MANAGER	1.000	91,930	11
		NETWORK SERVICES MANAGER	0.800	73,544	11
	2665	TECH SUPPORT SPEC SUPERVISOR	<u>1.000</u>	<u>72,466</u>	7
Subtotal-Building Support Services			10.500	\$ 853,917	
Central Support Services					
	2321	SUPERINTENDENT	1.000	\$ 191,255	
	2521	ASSOCIATE DIRECTOR - FINANCE	0.900	85,076	13
		CHIEF FINANCIAL OFFICER	1.000	106,417	15
		FINANCIAL OPS & REPORTING MGR	1.000	91,930	11
		PAYROLL ACCOUNTS PAYABLE SUPV	1.000	68,163	5
	2630	DIRECTOR COMM & INTERGOV REL	1.000	106,417	15

APPENDIX E – ADMINISTRATIVE AND SUPERVISORY POSITIONS

	Function	Position	FTE	Salary Cost by Function	Pay Grade
Central Support Services-continued					
	2641	ASSOCIATE DIRECTOR-HR	1.000	99,256	13
		DIRECTOR HUMAN RESOURCES	1.000	106,417	15
		HUMAN RESOURCES ADMINISTRATOR	1.000	95,896	12
		HR OPERATIONS SUPV	1.000	68,163	5
		RECRUITMENT, COMP, AND CLASS ADMIN	<u>1.000</u>	<u>95,896</u>	12
Subtotal-Central Support Services			10.900	\$ 1,114,888	
TOTAL-GENERAL FUND			75.003	\$ 6,893,752	
Other Funds					
Capital Projects Fund					
	2541	CONSTRUCTION PROGRAM MANAGER	0.600	\$ 55,158	11
		DIRECTOR FACILITIES MGMT	0.200	21,284	15
		NETWORK SERVICES MANAGER	0.200	18,386	11
		PREVENTIVE MAINT PROG SUPERV	<u>1.000</u>	<u>72,127</u>	6
Total Capital Projects Funds			2.000	\$ 166,955	
Food Service Fund					
	3100	WAREHOUSE SUPERVISOR	<u>0.500</u>	<u>\$ 29,821</u>	3
Total Food Service Fund			0.500	\$ 29,821	
Insurance Reserve Fund					
	2641	RISK MANAGER	<u>1.000</u>	<u>\$ 84,012</u>	9
Total Insurance Reserve Fund			1.000	\$ 84,012	
TOTAL-FUNDS OTHER THAN GENERAL FUND			3.500	\$ 280,788	
TOTAL ADMINISTRATIVE & SUPERVISORY-ALL FUNDS			78.503	\$ 7,174,540	

Positions budgeted in the Federal, State and Local Programs fund are not included.

APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES

Elementary Principals (218 Day) Schedule Effective July 1, 2012 and ending June 30, 2013

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
12	71,674	75,258	79,021	82,972	87,121	91,477

The total number of days is reduced by five days from to 223 to 218.

The salary schedule is the same in 2012-13 as in 2011-12.

APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES

11 Month (220 Day) Schedule
Effective July 1, 2012 and ending June 30, 2013

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1	38,819	40,760	42,798	44,938	47,185	49,544
2	41,760	43,848	46,040	48,342	50,759	53,297
3	44,699	46,934	49,281	51,745	54,332	57,049
4	47,639	50,021	52,522	55,148	57,905	60,800
5	50,577	53,106	55,761	58,549	61,476	64,550
6	53,518	56,194	59,004	61,954	65,052	68,305
7	56,458	59,281	62,245	65,357	68,625	72,056
8	59,398	62,368	65,486	68,760	72,198	75,808
9	62,336	65,453	68,726	72,162	75,770	79,559
10	65,277	68,541	71,968	75,566	79,344	83,311
11	68,219	71,630	75,212	78,973	82,922	87,068
12	71,158	74,716	78,452	82,375	86,494	90,819
13	75,071	78,825	82,766	86,904	91,249	95,811

The total number of days is reduced by five days from to 225 to 220.

The salary schedule is the same in 2012-13 as in 2011-12.

APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES

12 Month (255 Day) Schedule
Effective July 1, 2012 and ending June 30, 2013

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1	40,584	42,613	44,744	46,981	49,330	51,797
2	43,658	45,841	48,133	50,540	53,067	55,720
3	46,730	49,067	51,520	54,096	56,801	59,641
4	49,806	52,296	54,911	57,657	60,540	63,567
5	52,878	55,522	58,298	61,213	64,274	67,488
6	55,953	58,751	61,689	64,773	68,012	71,413
7	59,028	61,979	65,078	68,332	71,749	75,336
8	62,099	65,204	68,464	71,887	75,481	79,255
9	65,173	68,432	71,854	75,447	79,219	83,180
10	68,249	71,661	75,244	79,006	82,956	87,104
11	71,317	74,883	78,627	82,558	86,686	91,020
12	74,393	78,113	82,019	86,120	90,426	94,947
13	77,468	81,341	85,408	89,678	94,162	98,870
14	80,954	85,002	89,252	93,715	98,401	103,321
with 3% stipend	83,383	87,552	91,930	96,526	101,353	106,421

The total number of days is reduced by five days from to 260 to 255.

The salary schedule is the same in 2012-13 as in 2011-12.

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.

ADMw

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.

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.

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

SCHOOL YEAR SUBACCOUNT

Funds allocated in 2011-12 to K-12 school districts by the State Legislature for the purpose of reducing class size and enhancing student learning opportunities in such ways as increasing the number of school days.

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	ESEA Elementary and Secondary Education Act	IRS Internal Revenue System
ADMw Average daily membership, weighted for additional student characteristics	FLSA Fair Labor Standards Acts	KRVM District 4J's radio station
ARRA American Recovery and Reinvestment Act of 2009	FTE Full-time equivalent	NCLB No Child Left Behind Act
AV Assessed property value	GAAP Generally Accepted Accounting Principles	OAKS Oregon Assessment of Knowledge and Skills
BOLI Bureau of Labor and Industries	GFOA Government Finance Officers Association	ODE Oregon Department of Education
CIS Computing and Information Services	G.O. BOND General obligation bond	OEBB Oregon Educators' Benefits Board
DOL Department of Labor	GPS Global Positioning System	OPSRP Oregon Public Service Retirement Plan
EBL Essential Budget Level	HR Human Resources Department	ORS Oregon Revised Statutes
EEF Eugene Education Fund	IDEA Individuals with Disabilities Education Act	OSBA Oregon School Boards Association
EEA Eugene Education Association	IEP Individualized Education Program	OSEA Oregon School Employees Association
EEOC Equal Employment Opportunity Commission	IHS International High School	OSHA Occupational Safety and Health Administration
ELL English Language Learner	IIPM Instructional Intervention/Progress Monitoring	PERS Public Employees Retirement System
ESD Education Service District	IPBS Intensive Positive Behavior Support	PM Preventive Maintenance

APPENDIX H– LIST OF ACRONYMS

QEM Quality Education Model	SIF School Improvement Fund	TOSA Teacher on special assignment
RD Registered dietician	SFSF State Fiscal Stabilization Fund	TSPC Teacher Standards and Practices Commission
RMV Real market property value	SSF State School Fund	UEFB Unappropriated ending fund balance
SAT SAT Reasoning Test, formerly Scholastic Aptitude Test	SYS School Year Subaccount	USDE United States Department of Education
	TAG Talented and Gifted	

See Appendix G – Glossary for further definitions.

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