



**Lane County
School District 4J**

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**Budget Document &
Superintendent's Message**

Adopted 2013–2014

SCHOOL DISTRICT NO. 4J, LANE COUNTY, OREGON

2013–14

BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2013

Budget Committee

Electors:

Betsy Boyd
Shirley Clark
Tim Gleason, Committee Chair
Joan Obie
Sabrina Parsons
Debra Smith
Jennifer Winters

Term:

July 1, 2011 to June 30, 2014
July 1, 2010 to June 30, 2013
July 1, 2012 to June 30, 2015
July 1, 2011 to June 30, 2014
July 1, 2011 to June 30, 2014
July 1, 2010 to June 30, 2013
July 1, 2012 to June 30, 2015

Board of Directors:

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

Term:

July 1, 2013 to June 30, 2017
July 1, 2013 to June 30, 2017
July 1, 2011 to June 30, 2015
July 1, 2013 to June 30, 2017
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 Ed.D., Chief Financial Officer
Caroline Passerotti, Associate Director of Finance
John Gogol, Financial Management Analyst
Trena McMahon, Financial Management Analyst
Sharon Myrand, Financial Management Analyst

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

Introduction

Welcome!

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

The following document contains the 2013-14 budget, which was prepared in accordance with all laws and legal requirements of the State of Oregon, the Federal Government, and the District's mission, guiding beliefs and values, and goals as approved by the Board. This budget is designed to support instructional programs that will provide students with a high quality education within the resources available. It serves as a document that describes the goals of the District and how these goals are being met.

The 2013-14 budget shows the District's funding structure, the resources available to the District in each fund, and the requirements, or appropriations. It also serves as a guide to operations throughout the coming fiscal year.

The 2013-14 budget document is available for public inspection online at www.4j.lane.edu/finance or through the Public Records / Superintendent's Office, 200 North Monroe, Eugene OR 97402. Comments or suggestions should be addressed to the Eugene School District Board of Directors, Eugene School District 4J, 200 North Monroe, Eugene OR 97402.

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 in opposition to the budget or requested revisions. The budget process and calendar are described in the Executive Summary.

Document Format

The budget document is organized into eight major sections, as described below:

- Executive Summary
- Superintendent's Budget Message
- General Fund
- Other Funds
- Financial Forecast
- Information
- Program Budget Detail - All Funds
- Appendices

For quick and easy reference, summary information is provided in this **Introduction**. Inside the front cover is a list of the names and terms of the seven elected School Board and seven appointed Budget Committee members. They are jointly responsible for overseeing the development and approval of the District's budget. Following this is this overview of format and contents and the Distinguished Budget Presentation Award.

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

The **Executive Summary** contains a brief summary of the 2013-14 budget, a budgeting overview, a statement of the Board's mission and goals, a description of the economic climate in which the budget was developed, charts showing key indicators such as staff, enrollment, and fund balance, a description and diagram of the District's fund structure, and high level financial summaries for budgets in all funds.

The **Superintendent's Budget Message** presents a comprehensive description of District 4J's goals and how limited resources are being aligned to support these goals. This section also describes the underlying budget assumptions and identifies changes in the District's service level as well as the strategies employed to balance the General Fund budget.

The **General Fund** and **Other Funds** sections provide narrative descriptions and financial summaries of the resources and requirements included in the budget by fund. For each program area, key Board goals guiding the appropriation of spending authority, descriptions of services, and financial highlights and program changes are identified. Financial summaries show appropriations by object code for the budget year and from the prior year's adopted budget as well as actual results for the two previous fiscal years.

The long-term **Financial Forecast** provides the financial context for the development of the budget by describing the underlying assumptions for revenues and expenditures.

The **Information** section includes a profile of the District, financial management goals and policies, District-wide and department specific organizational charts, tax rate information, salary schedules and position information, performance indicators, and other supplemental data.

The **Program Budget Detail** 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**, contains a glossary of terminology and list of acronyms used throughout the document.

Distinguished 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, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



Table of Contents

Budget Committee.....	2
Introduction.....	3
Distinguished Budget Presentation Award.....	5
EXECUTIVE SUMMARY	11
Executive Summary	13
Summary of the 2013-14 Budget	13
Budgeting Overview	17
Board of Directors Guiding Beliefs and Values	20
2012-13 Board Goals and Annual Agenda	21
Sustainable Budget Strategy Direction: School Board Decisions	25
Economic Climate.....	27
Staffing History	28
Student Enrollment Projections	29
General Fund Balance History and Projections	30
Fund Structure Overview.....	32
Fund Structure Diagram	34
Budget Summaries	35
SUPERINTENDENT’S BUDGET MESSAGE	39
Superintendent’s Budget Message	41
Preface	41
Background	42
Current Context	46
Aligning the Budget with Our Values and Goals	47
Conclusion.....	56
Attachment A: Budget Assumptions	57
General Fund Budget	57
Other Operating Funds.....	59
Attachment B: Proposed Service Level Changes/ Budget Reductions - General Fund...	62
GENERAL FUND.....	65
General Fund Resources & Requirements	67
Resources	67
Requirements	72
Requirements — Major Program Areas.....	73
Functions in Major Program Areas.....	74
Direct Classroom Services.....	77

Regular Programs	78
Special Programs	82
Classroom Support Services.....	85
Extra-Curricular Activities	86
Student Support.....	88
Libraries, Curriculum and Staff Development.....	92
School Administration	96
Community Services.....	99
Building Support Services	101
Facilities and Transportation Services	102
Computing and Information Services	108
Other Support Services	113
Central Support Services	116
Executive Administration	118
Financial Services	123
Human Resources.....	127
Communications and Intergovernmental Relations	132
Other General Fund Accounts	135
Transfers.....	135
Debt Retirement	135
Contingency.....	135
Unappropriated Ending Fund Balance (UEFB)	136
OTHER FUNDS	139
Other Funds	141
Summary of Requirements.....	141
Capital Equipment Fund	142
Federal, State and Local Programs Fund	143
Student Body Fund.....	146
Debt Service Fund.....	148
Capital Projects Fund	153
Nutrition Services Fund	173
Insurance Reserve Fund	175
Postemployment Benefits Fund	179
FINANCIAL FORECAST	181
Forecast Framework	183
Future Budget Issues	184
Five Year General Fund Forecast.....	187

Summary of Long-Term Financial Forecast – General Fund.....	187
Summary Forecast	188
Summary Assumptions	189
Revenue Detail	191
Revenue Assumptions	192
Expenditure Detail	194
Expenditure Assumptions.....	195
INFORMATION.....	197
District Profile	199
Financial Management Goals and Policies.....	202
Organizational Charts	208
The District	208
Instructional Services	209
Facilities and Transportation Services	210
Computing and Information Services	211
Executive Administration	212
Finance and Support Services	213
Human Resources.....	214
Communications and Intergovernmental Relations	215
Tax Levy Computation	216
Tax Rate Comparison – All Funds	217
Measures and Levies.....	218
Maintenance, Facilities Operations and Capital Expenditures History	220
Enrollment Projections and Methodology	221
School Staffing Methodology	226
Licensed Positions and Salary Plan.....	228
Classified Positions and Salary Schedule	230
Administrative and Supervisory Positions.....	238
Administrative, Supervisory, and Professional Salary Schedules.....	240
Academic Performance.....	242
Financial and Operational Performance Indicators.....	248
Building and Central Support Services	248
Worker’s Compensation	249

Total Claims Review	250
Ratio of Human Resources/Risk Management FTE to District Staff	250
Ratio of Payroll Checks Issued Per Payroll FTE	250
Bond and Levy Election Record	251
Grant Funds Received	251
PROGRAM BUDGET DETAIL – ALL FUNDS.....	253
General Fund.....	255
Capital Equipment Fund	307
Federal, State, and Local Programs Fund	314
Student Body Fund.....	348
Debt Service Fund.....	353
Capital Projects Fund	355
Nutrition Services Fund	364
Insurance Reserve Fund	368
Postemployment Benefits Fund	374
APPENDICES	377
Glossary	379
List of Acronyms.....	390

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 Executive Summary

Table of Contents

Executive Summary	13
Summary of the 2013-14 Budget	13
Budgeting Overview	17
Board of Directors Guiding Beliefs and Values	20
2012-13 Board Goals and Annual Agenda	21
Sustainable Budget Strategy Direction: School Board Decisions	25
Economic Climate.....	27
Staffing History	28
Student Enrollment Projections	29
General Fund Balance History and Projections	30
Fund Structure Overview.....	32
Fund Structure Diagram	34
Budget Summaries	35

Executive Summary

Summary of the 2013-14 Budget

The driver behind both budgeted revenues and expenditures is projected enrollment. This base enrollment has been adjusted for calculation of revenue and for staffing allocation calculations resulting from a change in methodology and open enrollment. The methodology is described in Enrollment Projections and Methodology within the Information Section. Projected 2013-14 enrollment is 16,112 students, an increase of 100 students or 0.6% from October 2012. This increase reflects the addition of 139 students from open enrollment (110 with kindergarten students counted at 0.5) and an increase of 123 from a change in the method for projecting elementary students. Our revenue projections reflect a reduction of 63 students who may exit 4J under open enrollment. Original projections presented to the Budget Committee in December 2012 showed a 162-student drop from October 2012 enrollment to 15,850 students.

For fiscal 2013-14, the General Fund operating budget (excluding the operating contingency and ending fund balance) is \$142.5 million, 3.9% higher than in 2012-13. The 2012-13 budget reflected a 1.9% increase in expenditures, while the two preceding operating budgets reflected declines over prior year expenditures at 5.0% and 1.3% for 2011-12 and 2010-11, respectively.

For fiscal 2013-14, budgeted General Fund revenue is projected to increase \$10.0 million to \$141.1 million, from \$131.1 million in the prior year. This revenue does not include transfers from other funds or the beginning fund balance. The primary sources of change in revenue are as follows: \$10.5 million increase under the state funding formula; \$2.4 million decrease in local option tax receipts; and \$2.1 million increase due to the flow-through of a portion of the District's share of funding from Lane ESD. As a result of federal sequestration, \$233,000 in special education services shifted to the General Fund. The change in state funding represents the effects of a \$600 increase in funding per ADMw and higher projected enrollment.

The budget gap of \$11.6 million based on State revenue of \$6.55 billion plus \$200 million in PERS savings is being closed by several key strategies. The first strategy is to use approximately \$3.5 million in reserves and suspended transfers, and make multiple budget reduction strategies. These include \$1.0 million from the surplus property fund and \$2.5 million in discontinued transfers to other funds. (For additional detail, please reference Attachment B of the Superintendent's Budget Message.) The second strategy is realized through on-going budget reductions of approximately \$3.2 million by increasing the student to classroom teacher ratio by 1.0, reconfiguring health care services, reconfiguring instructional support, restructuring central library/media services, reconfiguring central support for school technology, and eliminating coaching positions and professional development staffing. The last strategy consists of one-time reductions of \$4.9 million which include further increases in the student to classroom teacher ratio, reconfiguring instructional support, eliminating elementary music and P.E., and eliminating professional development. The budget gap was calculated assuming the drawdown of the ending fund balance from the Board policy level of 5.0% to a temporarily reduced level of 4.0% (which resulted in savings of \$1.4 million).

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.

District operating expenses (total requirements less operating contingency, ending fund balance, and transfers but including open enrollment contingency) are projected to rise by \$4.9 million — about 3.6% — to \$141.4 million. Compensation costs, excluding District retirement expenses, are expected to increase due to the following factors an increase in PERS costs, step movements, and increases in benefits costs due to increases agreed for the 2012-13 year that were covered by employee group insurance reserves for the first year, and an increase in worker’s compensation costs. The impact of increasing costs on the limited budget is offset by reductions in staffing levels resulting from budget reduction strategies. This balance of increasing costs and decreased staffing levels might be affected by employee compensation adjustments that are negotiated with employee groups.

Overall staffing levels have declined through an increase in the classroom staffing ratio, the effects of sequestration on federal grants, and strategies required to balance the budget.

In May 2013, District voters approved a \$170 million measure to issue general obligation bonds to pay for technology and instructional materials at every school, improve school security, purchase school buses, and replace four of our older school buildings.

In May 2011, District voters approved a \$70 million general obligation bond, funding 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 current bond is 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.

Risks to the Forecast and Budget

1. Enrollment – Students (ADMw)

State funding is based on the higher of the current year or prior year enrollment, which is counted as ADMw. While enrollment is typically projected using a model that incorporates historic data, the District has changed the projection methodology for elementary students for 2013-14. Weighting is relatively consistent with prior years. This has resulted in projected enrollment of 124.53 ADMw above the prior year enrollment. If enrollment doesn’t increase by at least 124.53 ADMw, that will have a serious impact on this budget. Revenues may decline by up to \$812,821. Weighting may also change from prior years.

Revenue Enrollment	ADMw	Weighting Factor
2012-13	18,212.72	2,750.52
Projected 2013-14	18,337.25	2,721.25
Change	124.53	
Impact on Revenue	\$812,821	
Impact on Expenditures	\$505,617	

2. State School Fund Allocation

On June 26, 2013 the State Legislature approved an appropriation level for K-12 education for 2013-15. The budget has been built on the assumption that SSF revenue will total \$6.55 billion plus \$200 million in cost savings to be yielded from PERS reforms. Anything less than \$6.55 billion plus \$200 million in PERS savings or the failure of the related tax measures that are necessary to fund it, will have a negative impact on Eugene Public Schools.

3. Teacher Experience

A portion of the SSF allocation is adjusted for each year the District average teacher experience is more or less than the statewide average teacher experience. We have assumed a decrease in the 2013-14 budget reflecting the retirement of 25 year veterans and replacement with teachers with less experience (aligned with the experience of teachers hired in 2012-13). Given that teacher experience is based on statewide average experience for the next year, this is very difficult to project. The impact of the early retirement plan on our experience level compared to the rest of the state may differ by more or less than anticipated and revenue may change by more.

4. PERS (Public Employees Retirement System)

During the legislative session, a variety of proposals to reduce the increase in PERS rates has been considered. These include reducing liabilities by changing benefits and reducing contributions temporarily through a rate collar. The budget uses the PERS rates that were issued by the PERS board in September 2012 before any PERS reforms. PERS expenditures in the current budget reflect the full impact of the rate increase calculated by the PERS board of \$4.3 million. This liability might be decreased by the Governor's proposal (\$3.0 million reduction), the co-chair proposal (approximately \$2.4 million with the rate collar delaying part of the increase in costs), SB822 (approximately \$2.0 million plus potential savings from the rate collar delaying part of the increase) or SB754 (approximately \$4.2 million). While SB822 has been passed into law, changes to benefits may be legally challenged and revoked. The PERS board, which is responsible for setting rates, may not implement a rate collar or rate changes. Additionally, the changes are difficult to quantify without full actuarial analysis of all elements of a proposal. If the changes do not eventuate or rate changes are significantly different than our estimates, that would impact this budget; however since we are using the rates issued by the PERS board our risk is lower.

5. Local Option Property Tax

Eugene voters have approved a local option tax; however, limitations imposed by Measures 5 and 50 and recent declines in property values have reduced the collections of local option tax in the last couple of years. The budget includes a further decline of \$1.0 million in property taxes, as shown below. The tax collection may be different depending on changes in property values, which are assessed as of January 1 each year, or changes in collection rates.

Year	Tax Collection	Collection Rate
2012-13 Projected	\$8,148,000	94.66%
2013-14 Budgeted	\$7,149,000	94.75%

6. Funding and Services received through the ESD (Education Service District)

Local ESD's receive state funding based on the enrollment of member districts. ESD use of these funds – flow through to districts and provision of services – is determined by vote of local member districts. For 4J, the service plan results in a distribution of resources that does not match District enrollment. One bill before the legislature permits Eugene to withdraw all funds in proportion to enrollment. This would increase the District's revenues by approximately \$1 million. The budget does not include this revenue.

7. Staffing Costs

Eugene's contract with the Eugene Education Association will expire on June 30, 2013. This budget includes a deficit that results in staffing reductions or employee compensation changes that are negotiated with employee groups. The terms of the settlements will have a significant impact on the 2013-14 budget. The impact of settlements will result in adjustments to the budget through the supplemental budget process.

8. 2013 Bond Measure

In May voters approved a \$170 million bond measure to Eugene voters. Some elements of this budget, such as suspension of transfers to purchase buses and equipment have been suspended as a result of this measure.

Budgeting Overview

Budgeting and Accounting

The budget was prepared in accordance with Oregon Local Budget Law, which establishes standard procedures for Oregon municipalities, encourages citizen involvement and controls expenditures of public funds. It was also developed in conjunction with Generally Accepted Accounting Principles (GAAP), a uniform minimum standard for financial accounting and reporting. As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. "Available" is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues subject to accrual include property taxes, interest revenue and charges for services. Property taxes are considered to be available if they are collected within 60 days after year-end.

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

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

The Budget Process

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

Budget preparation takes several months and involves both building-based and central staff. A flowchart identifying the steps involved in the budget process is provided following this section.

The Budget Committee typically 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, the District must publish a notice of the meeting once in the local newspaper, five to 30 days before the meeting date, and post the notice 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.

At the May Budget Committee meeting, 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.

The budget approved by the Budget Committee is then forwarded to the School Board for adoption in June. A public hearing must be conducted at the meeting when the budget is presented as an item for future action. Notice of the public hearing and a summary of the approved budget must be published once in the local newspaper five to 30 days before the hearing. The notice indicates where the complete budget document is available for inspection.

After the hearing, the Board can change the budget estimates and tax levy approved by the Budget Committee. However, if taxes needed to balance the budget are increased by any amount beyond the level approved by the Budget Committee or expenditures in any fund are increased by ten percent or more, the amended budget summary must be republished and another budget hearing must be held. After the budget hearing and before June 30, the Board must adopt the budget, make appropriations, and impose and categorize each tax levy.

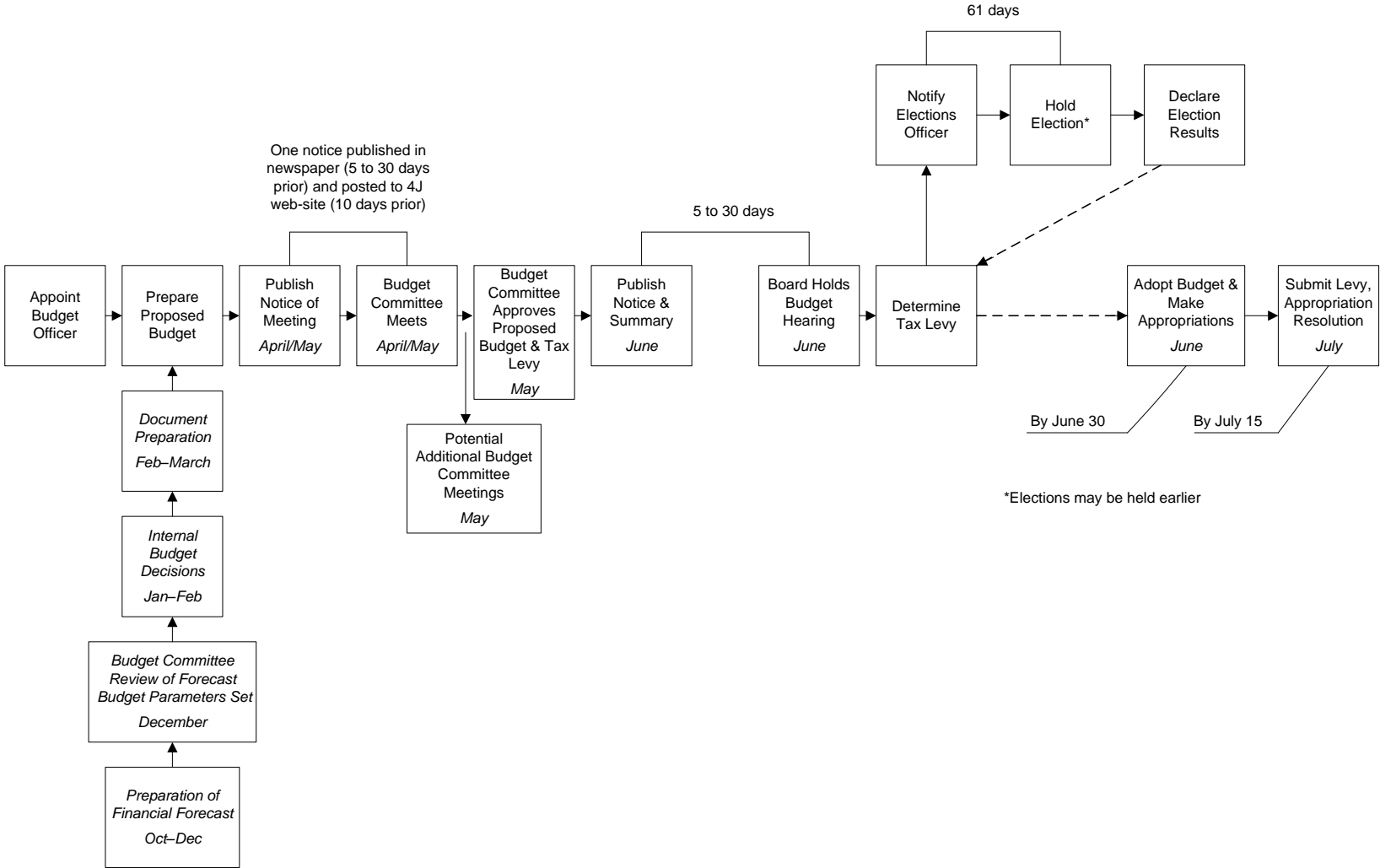
Supplemental Budgets

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

2013–14 Budget Calendar	
December 17, 2012	Budget Committee elected officers; reviewed the committee charge; reviewed financial and enrollment projections and the financial forecast; considered direction for balancing the 2013-14 budget; and set dates for future meetings.
January 8, 2013	Budget Committee reviewed financial projections and discussed fund balances and reserves, PERS and the Long-Range Facility Plan.
February 4	Budget Committee discussed recent budget history and the financial context for developing the 2013-14 budget.
March 4	Budget Committee reviewed potential impacts of state funding scenarios and discussed possible budget balancing strategies.
May 13	Budget Committee received Superintendent’s Budget Message, proposed budget and public comment.
May 20	Budget Committee approved budget and set date for public hearing by the Board.
June 5	School Board held public hearing on approved budget and considered the adopted budget as an item for future action.
June 19	School Board adopted budget

The Budget Process: Requirements of Oregon Local Budget Law
 District 4J activities or dates in italics



Board of Directors Guiding Beliefs and Values

District Mission

- | |
|--|
| <ul style="list-style-type: none">• Do what is best for all 4J students• Continue to learn and grow• Respect and care about each other |
|--|

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.

2012-13 Board Goals and Annual Agenda

Excellence, equity and choice are the core values that have shaped the Board's direction and actions over the last ten years.

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 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 it reflects expectations consistent with state college and career readiness goals and federal requirements. The agenda is reviewed and modified at the beginning of each school year.

We recognize that implementing the agenda and achieving the Board goals may be affected by the availability of District financial and staff resources. Despite reductions in staff and school days, we are setting ambitious goals for student achievement. We are actively aligning our resources to enhance learning and deliver the best possible results for all students.

These outcome goals and key results help us focus our efforts where improvement is most needed. It does not describe everything we are dedicated to doing. Although 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.

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 Board 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 Superintendent, department, and school-level outcome goals that will help achieve the key results.

I. STUDENT ACHIEVEMENT

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

The Board is committed to ensuring that all students graduate and are college and career ready. Every school must improve teaching and learning with a focus on the Common Core State Standards. Our expectation is that every student will make at least one year of academic growth in each school year. All staff shall provide the support needed to

actively engage students in their learning. Some schools require additional resources to achieve District and State academic goals and close the achievement gap.

Key Results

1. By 2015-16, the District will implement the Common Core State Standards, providing clear goals for student learning in English language arts and math and focusing instruction on the knowledge and essential skills that all students will demonstrate for college and career readiness and to achieve the Oregon diploma.
2. In 2012-13, begin tracking both formative academic growth and college and career readiness measures that will be used to assess student preparation at all levels for post-high school education and careers, including:
 - the proportion of ninth graders earning six credits,
 - the percentage of students fully scheduled at each grade level,
 - attendance rates by grade level,
 - EXPLORE college and career readiness results for eighth and ninth grade students,
 - PLAN college and career readiness results for tenth grade students,
 - OAKS (Oregon Assessment of Knowledge and Skills) and essential skills performance for all students and for subgroups,
 - graduation rates for four-year and five-year cohorts,
 - the number and percentage of graduates who enter two-year and four-year colleges; and
 - the number of graduates who are still enrolled in postsecondary education 16 months following their high school graduation.
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.
4. By 2020-21, the overall five-year cohort graduation rate for 4J students will reach 100%. Students with disabilities will have a 100% completion rate resulting in a regular, modified, extended diploma or a certificate of program completion.

II. STAFF CAPACITY BUILDING

Goal: Build our staff capacity to perform at a high level.

Staff capacity to deliver high quality instruction is a key lever to student success.

Collaborative, data-informed decision-making processes and practice and continued systemic professional development are essential to our success as a school district.

Key Results

1. By June 2013, implement 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 2013, implement collaborative practices K-12 that 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 2013-14, pilot and fully implement a more rigorous and growth-oriented performance evaluation system for all teachers with the purpose of developing and retaining a highly skilled and high performing workforce. Improve alignment of our principal evaluation and teacher evaluation.
 5. By June 2013, 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.
 6. By June 2013, design a coherent, consistent and systemic approach to deliver professional development that strengthens teacher expertise District-wide in best practices that enhance instruction, student achievement and college and career readiness.

III. STEWARDSHIP OF DISTRICT RESOURCES

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

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

Key Results

1. 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 reach student achievement goals, and increases operational efficiency while reducing long-term capital needs.
2. By June 2013, the District will monitor and evaluate the effectiveness and impact of providing resources to schools based on our school needs index.
3. By January 2013, build upon data, analysis and public input, to adopt an updated long-range facilities plan and determine whether to refer a bond measure to voters in May 2013.
4. By June 2013, evaluate the cost effectiveness and efficiency of greater centralized purchasing and of shared services with Lane ESD and Springfield and Bethel school districts.

IV. STAKEHOLDER ENGAGEMENT

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

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

Key Results

1. In 2012-15, the Board will work with other local school districts, the Lane County legislative delegation, the Governor's Chief Education Officer and education advisor, the Deputy Superintendent of Public Instruction, the City of Eugene, other elected officials, OSBA and other groups to advocate for legislation in support of increased student achievement envisioned in Oregon's 40-40-20 goal, the funding level identified in the Oregon Quality Education Model and the local control of schools.
2. The Board and staff will work with the 4J Equity Committee to create community partnerships and connections that increase the opportunities for all 4J students to meet college and career readiness goals receive the 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 2014, provide timely parent access to all of their student's information about grades, assignments, progress and attendance through the District's student information system, so that families can better support student learning and success in school.

Sustainable Budget Strategy Direction: School Board Decisions

February 2, 2011

Reduce Staffing, Services and Programs
<ul style="list-style-type: none">• 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
<ul style="list-style-type: none">• 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)• <i>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.</i>
School Closures and Consolidations
<ul style="list-style-type: none">• 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• <i>Note: This school consolidation plan will require some boundary changes</i>• Cost/Savings Target: \$1M
Shared Services and Contracting Out
<ul style="list-style-type: none">• Identify current services that could be provided by the education service district and transfer these services to Lane ESD• Cost/Savings Target: \$0.5M• <i>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.</i>
Materials, Supplies and Services
<ul style="list-style-type: none">• 15% reduction in materials & supplies, contracted services budget• Centralize purchasing of materials & supplies, equipment• Cost/Savings Target: \$1.1M

School and Instruction Redesign
<ul style="list-style-type: none"> • 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 • <i>Direction for future years: Potential reconfiguration, if recommended. consider revising school calendar to have shorter summer breaks and/or 4-day school weeks.</i>
Non-Instructional and Student Support Programs
<ul style="list-style-type: none"> • Reduce General Fund support for athletics programs and other extracurricular offerings by 25% • Cost/Savings Target: \$0.5M
Reserves and One-Time Funds
<ul style="list-style-type: none"> • Use up to \$5M reserves/one-time funds to maintain and bridge to 2012–13 • Cost/Savings Target: \$5M one-time • <i>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.</i>
Revenue Enhancements
<ul style="list-style-type: none"> • Increase community use fees by 20% (\$20K) • Lease some closed schools to charter schools or others (\$200K) • Revenue Target: \$0.22M GF • <i>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)</i> • <i>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.</i>
Other Options
<p>Direction for 2011–12 and future years:</p> <ul style="list-style-type: none"> • 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

Efforts Made Toward these Goals

Efforts made toward these goals have been described in the Superintendent's Budget Message and in Attachment B following the Superintendent's Budget Message.

Economic Climate

State Economic and Revenue Forecast

The District's General Fund revenue relies heavily on state resources (2013-14 - 90%); therefore it is important to consider the state's economic picture as a backdrop to the District's annual budget. The May 2013 State Economic and Revenue Forecast, prepared by the Office of Economic Analysis (OEA), provides details on the state's economic status and may be viewed in its entirety at the OEA's website. We recommend the reader refer to the website <http://www.oregon.gov/DAS/OEA/pages/index.aspx> for the most recent economic information.

The state forecast describes Oregon's recent economic performance as encouraging. According to the analysis, the "rate of growth may now finally be picking up...Sentiment has improved among both businesses and households, with economic forecasters beginning to highlight upside risks to the outlook." As the housing rebound continues and state and local governments stabilize, the outlook shows a gradual increase in job growth over the next couple of years. Employment in Oregon increased in 2012 and into 2013, and is approximately in line with gains seen at the U.S. level. While the gains are slow, they are "gathering a little bit of steam and growth has picked up somewhat when compared with a year ago".

The State's General Fund revenues are expected to be higher than the original projections for the 2011-13 biennium at \$14.2 billion. This is a \$126 million increase from the March 2013 forecast. Currently, the OEA is forecasting \$15.6 billion in General Fund revenues for the 2013-15 biennium, an increase of \$1.2 billion over the 2011-13 biennium.

Staffing History

	2010–11 Actual FTE	2011–12 Actual FTE	2012–13 Budget FTE	2013–14 Budget FTE	Changes from 2012–13
GENERAL FUND					
LICENSED STAFF					
Program Staff ¹	27.29	27.56	29.48	26.47	(3.01) ^{3,4}
Special Education	98.98	72.42	108.98	115.29	6.31 ⁴
School Licensed	706.71	650.80	618.24	567.65	(50.59) ⁵
Subtotal - Licensed	832.98	750.78	756.70	709.41	(47.28)
CLASSIFIED/PROFESSIONAL STAFF					
Ed Center	60.40	58.70	65.80	72.04	6.23 ⁴
Facilities	39.00	23.94 ²	24.00 ²	23.50 ²	(0.50)
Transportation	69.95	73.15	92.70	97.47	4.77 ⁶
Custodians	89.22	74.50	80.50	80.50	0.00
Community Recreation Services	2.00	1.00	1.50	1.00	(0.50)
School Based					
Support Staff	206.04	194.11	151.13	149.42	(1.71) ⁷
Special Ed Assts.	118.38	114.93	94.09	107.37	13.27 ⁴
Subtotal - Classified/Professional	584.99	540.33	509.72	531.30	21.57
ADMINISTRATORS					
Central Administrators/Supervisors	29.49	28.28	30.50	32.16	1.66 ^{4,8}
School Administrators	48.05	42.01	44.50	45.00	0.50
Subtotal - Administrators	77.54	70.29	75.00	77.16	2.16
TOTALS - GENERAL FUND	1,495.51	1,361.40	1,341.42	1,317.87	(23.55)

Totals may not foot due to rounding.

¹ Includes TOSA's, TAG, Nurses, Psychologists.

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 included 11.0 FTE in 2011-12, and 12.0 FTE in 2012-13 and 2013-14.

³ Includes eight Essential Skills Coordinators previously budgeted in schools.

⁴ Includes staff funded from \$2.1 million ESD flow-through dollars.

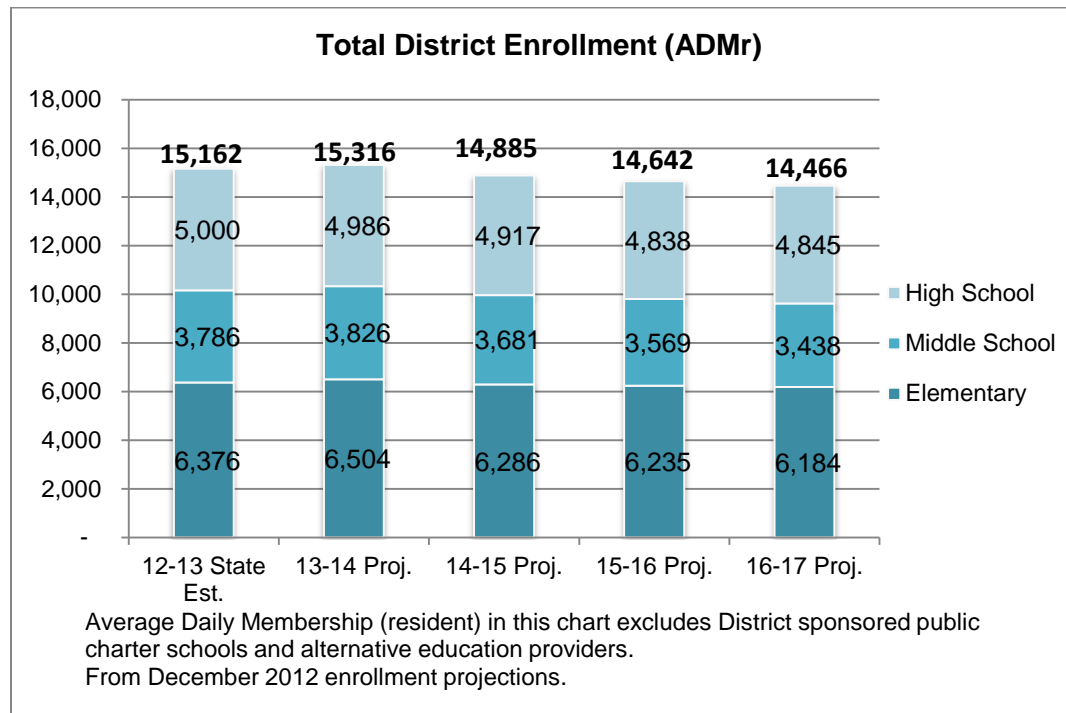
⁵ Reflects increase in staffing ratio. Does not reflect the conclusion of employee contract negotiations.

⁶ Represents staffing of additional bus routes in 2012-13.

⁷ Includes reduction of technology services support.

⁸ Net increase in Instruction administrators paid from converted discretionary fund and staffing budgets beginning in 2012-13.

Student Enrollment Projections



Note: 2013-14 elementary projections reflect revised estimates; please refer to the Enrollment Forecast and Methodology in the Information section for additional details and for methodologies regarding enrollment.

General Fund Balance History and Projections

	(Projections are in BOLD , \$ millions)											
	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17
Beginning Fund Balance	6.2	10.8	20.8	17.1	14.0	12.1	8.0	8.1	6.7	5.7	7.5	7.5
Resources *	130.0	143.2	149.3	149.1	142.1	139.9	139.2	138.5	142.4	148.9	149.2	151.2
Requirements	<u>125.4</u>	<u>133.2</u>	<u>153.0</u>	<u>152.2</u>	<u>144.0</u>	<u>144.0</u>	<u>139.1</u>	139.9	143.4	147.1	149.2	151.1
Ending Fund Balance	10.8	20.8	17.1	14.0	12.1	8.0	8.1	6.7	5.7	7.5	7.5	7.6
Policy Level Fund Balance (5%)	6.4	7.0	7.4	7.4	7.1	6.9	6.8	6.6	7.1	7.4	7.4	7.5

* Includes transfers from other funds, which are not part of the reserve calculation. See the Budget Summaries - Projected Ending Fund Balances - All Funds at the end of the Executive Summary for detailed calculation of ending fund balance.

Key Assumptions

The above table 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 5. 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 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."

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.

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.

Although the 2009 legislature approved a \$5.8 billion base budget and approved the release of an additional \$200,000 in reserves for K-12 education, in May 2010, 9% across the board cuts were imposed for all state agencies as the Great Recession began to have its impact on local economies. Total biennial funding dropped to \$5.74 billion, and state funding to the District was reduced by \$6.8 million as a result.

For the 2011-13 biennium, the State approved \$5.7 billion to fund K-12 schools, 3.4% lower than the 2009-11 appropriation. The total included \$125 million in School Year Subaccount funds to lower class sizes and to increase the number of school days. The total was 8.7% lower than the \$6.245 billion provided in the 2007-09 biennium.

Reserves are projected to be 5.0% in 2012-13 as a result of higher than projected State School Funding received. Reserves are budgeted at 4.0% in 2013-14, consistent with Board direction for balancing the 2013-14 budget.

Fund Structure Overview

The **General Fund** and **Other Funds** sections describe resources and requirements for each of the District's eight funds.

For each fund, budget information can be compared to the adopted budget for the prior year and actual, audited figures for the two years preceding that year.

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 building rentals 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.

Other Funds include the following:

Special Revenue Funds

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.

Special Purpose Reserve – This fund accounts for budget appropriations for schools and most central administration departments for accumulating unexpended department and school budgets to be applied against future services, projects, property and equipment, which were formerly accounted for in the **Capital Equipment Fund**.

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. The Nutrition Services program is budgeted to be financially self-supporting.

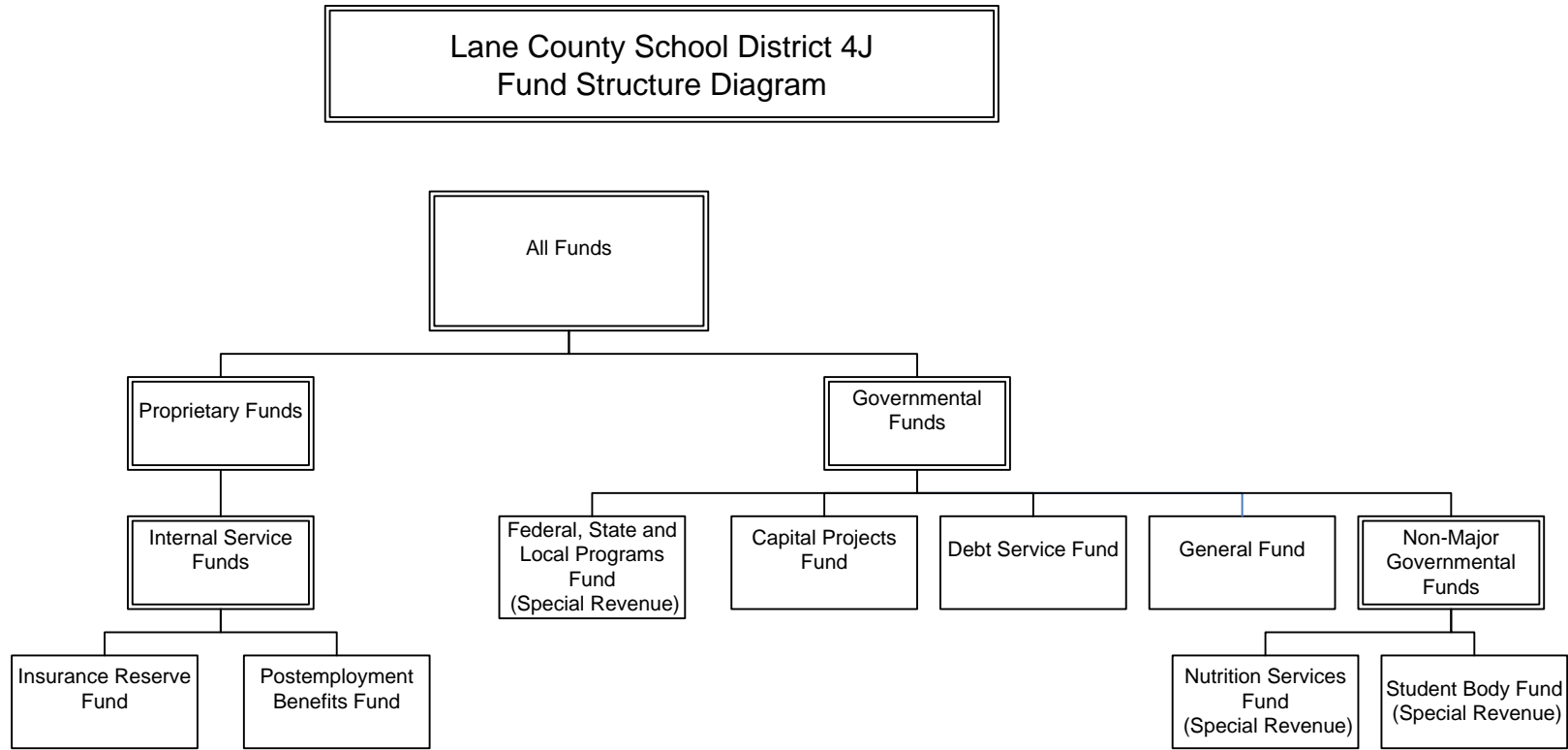
Capital Projects – The Capital Projects Fund accounts for revenue and expenditures for capital improvements. Primary resources include general obligation bonds to fund capital construction and facilities remodel and the sale of surplus property. It has been expanded to include capital budget appropriations for the Computing and Information Services and Facilities and Transportation Services departments formerly in the **Capital Equipment Fund**. The Capital Equipment Fund was established in 1990 to support the replacement of school buses, vehicles, equipment, and other long-lived assets. Primary sources of funding for these appropriations include transfers from the General Fund and state reimbursement of certain qualifying transportation costs.

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 Projects).

Insurance Reserve – This fund accounts for the risk management activities and employee benefits programs provided by the District. It covers insurance premium payments, insurance reserves, 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.

Fund Structure Diagram



Budget Summaries

Budget Summary – All Funds

**STATEMENT OF RESOURCES — ALL FUNDS (in thousands)
For Fiscal Year Beginning July 1, 2013**

RESOURCES

FUND	CURRENT TAXES	INTERFUND PAYMENTS	OTHER LOCAL	COUNTY	STATE	FEDERAL	BOND PROCEEDS	FUND TRANSFERS	BEGINNING FUND BALANCE	TOTAL
General	62,369		5,431	2,394	70,917			1,259	6,742	149,112
Federal, State & Local Pgms			4,897	16	1,467	9,453				15,833
Student Body			5,010						5,803	10,813
Debt Service	19,497		4,448			669			6,797	31,411
Capital Projects			2		520		95,000		18,766	114,288
Nutrition Services			1,532		58	3,682		40	75	5,387
Insurance Reserve		32,367	150		100			1,145	8,756	42,518
Postemployment Benefits		3,600							1,500	5,100
TOTAL - All Funds	81,866	35,967	21,470	2,410	73,062	13,804	95,000	2,444	48,439	374,462

**STATEMENT OF REQUIREMENTS — ALL FUNDS (in thousands)
For Fiscal Year Beginning July 1, 2013**

REQUIREMENTS—BY OBJECT

FUND	SALARIES	EMPLOYEE BENEFITS	SERVICES/ SUPPLIES	EQUIPMENT/ CAPITAL	OTHER	TRANSFERS	CONTINGENCY	UEFB	TOTAL
General	70,232	50,544	18,699	46	929	1,145	3,679	3,838	149,112
Federal, State & Local Pgms	7,381	5,133	2,639	74	606				15,833
Student Body			7,132	1,189	1,375	1	506	610	10,813
Debt Service					22,617			8,794	31,411
Capital Projects	1,769	1,296	8,400	32,215	935	1,000		68,673	114,288
Nutrition Services	1,206	1,390	2,641				100	50	5,387
Insurance Reserve	387	33,281	924		491	298	500	6,637	42,518
Postemployment Benefits	827	2,798					475	1,000	5,100
TOTAL - All Funds	81,802	94,442	40,435	33,524	26,953	2,444	5,260	89,602	374,462

Budget Summary Requirements by Program Area and by Function – All Funds

**STATEMENT OF REQUIREMENTS — ALL FUNDS (in thousands)
For Fiscal Year Beginning July 1, 2013**

REQUIREMENTS—BY PROGRAM AREA ¹

FUND	DIRECT CLASS SVCS	CLASSROOM SUPPORT	BUILDING SUPPORT	CENTRAL SUPPORT	OTHER ACCOUNTS	CONTINGENCY	UNAPPROP BALANCE	TOTAL
General	79,701	28,024	24,355	8,369	1,146	3,679	3,838	149,112
Federal, State & Local Pgms	10,308	3,943	663	919				15,833
Student Body	879	8,099	718		1	506	610	10,813
Debt Service					22,617		8,794	31,411
Capital Projects	2,001		41,674	5	1,935		68,673	114,288
Nutrition Services			5,163	74		100	50	5,387
Insurance Reserve	1		17	35,065	298	500	6,637	42,518
Postemployment Benefits				3,625		475	1,000	5,100
TOTAL - All Funds	92,890	40,066	72,590	48,057	25,997	5,260	89,602	374,462

REQUIREMENTS — BY FUNCTION ¹

FUND	INSTRUCTION	SUPPORT SERVICES	ENTERPRISE & COMMUNITY SVCS	FACILITIES ACQ & CONSTR	FUND TRANSFERS	OTHER USES	CONTINGENCY	UNAPPROP BALANCE	TOTAL
General	81,993	58,054	401	1	1,145	1	3,679	3,838	149,112
Federal, State & Local Pgms	10,333	4,917	582	1					15,833
Student Body	7,969	1,725	1	1	1		506	610	10,813
Debt Service						22,617		8,794	31,411
Capital Projects	2,001	18,905	1	22,773	1,000	935		68,673	114,288
Nutrition Services		74	5,163				100	50	5,387
Insurance Reserve	1	35,080	1	1	298		500	6,637	42,518
Postemployment Benefits		3,625					475	1,000	5,100
TOTAL - All Funds	102,297	122,380	6,149	22,777	2,444	23,553	5,260	89,602	374,462

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)

ALL FUNDS TOTAL	RESOURCES									TOTAL
	CURRENT TAXES	INTERFUND PAYMENTS	OTHER LOCAL	COUNTY	STATE	FEDERAL	BOND PROCEEDS	FUND TRANSFERS	BEGINNING FUND BALANCE	
Actual 2010–2011	78,088	35,254	20,344	262	63,676	22,107		4,752	62,968	287,451
Actual 2011–2012	78,043	32,926	20,071	510	67,999	15,414	35,790	5,338	52,096	308,187
Budget 2012–2013	77,252	35,550	21,299	312	63,148	12,467		5,124	73,286	288,438
Budget 2013–2014	81,866	35,967	21,470	2,410	73,062	13,804	95,000	2,444	48,439	374,462

ALL FUNDS TOTAL	REQUIREMENTS									TOTAL
	INSTRUCTION	SUPPORT SERVICES	ENTERPRISE & COMMUNITY SERVICES	FACILITIES ACQUISITION & CONSTR	FUND TRANSFERS	OTHER USES	CONTINGENCY	UNAPPROP BALANCE		
Actual 2010–2011		103,098	97,749	5,922	4,006	4,752	19,828		52,096	287,451
Actual 2011–2012		98,196	97,951	5,568	5,998	5,338	21,909		73,227	308,187
Budget 2012–2013		100,286	107,001	5,486	15,324	5,124	20,259	4,614	30,344	288,438
Budget 2013–2014		102,297	122,380	6,149	22,777	2,444	23,553	5,260	89,602	374,462

Projected Ending Fund Balances – All Funds

FUND	ENDING FUND BALANCES – ALL FUNDS				
	2013-14				
	BEGINNING	PLUS	LESS	PLUS	ENDING FUND
	FUND BALANCE	REVENUES	EXPENDITURES	UNDERSPENDING	BALANCE
GENERAL ¹	6,742,000	142,370,000	145,274,257	1,834,286	5,672,029
FEDERAL, STATE & LOCAL PROGRAMS	-	15,833,467	15,833,467	-	-
STUDENT BODY ²	5,803,000	5,010,000	10,203,000	1,307,675	1,917,675
DEBT SERVICE ³	6,797,172	24,613,796	22,616,893	-	8,794,075
CAPITAL PROJECTS ⁴	18,765,963	95,521,600	45,614,258	2,183,983	70,857,288
NUTRITION SERVICES	75,000	5,312,496	5,337,496	-	50,000
INSURANCE RESERVE ⁵	8,755,805	33,762,000	35,880,676	1,552,480	8,189,609
POSTEMPLOYMENT BENEFITS ⁶	1,500,000	3,600,000	4,100,000	502,585	1,502,585
TOTAL – ALL FUNDS	48,438,940	326,023,359	284,860,047	7,381,009	96,983,261

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 2013-14 budgeted ending fund balance represents 4.0% of operating revenues. Operating revenues are \$141,111,000 reflecting total revenues less transfers from other funds of \$1,259,000.

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, not including the open enrollment contingency of \$900,000. Transfers to other funds, including capital, equipment and nutrition service, are excluded.

² The Student Body Fund contains both Student Body and Special Purpose Reserve sub funds. Underspending for the Student Body Fund represents 97% of the budgeted contingency plus 0.75% of all other accounts. Underspending for the Special Purpose Reserve is projected to be 66% of the budgeted contingency plus 50% of all other

³ Ending Fund Balance is available for debt service payments due in early 2014-15.

⁴ Underspending is expected to be 5% of budgeted expenditures, excluding transfers and debt service payments.

⁵ Underspending is projected to be 66% of the budgeted contingency plus 3% of all other accounts. Transfers are excluded from underspending calculations.

⁶ Underspending is projected to be 97% of the budgeted contingency and 0.75% of all other accounts.



Superintendent's
Budget Message

Table of Contents

Superintendent’s Budget Message	41
Preface	41
Background	42
Current Context	46
Aligning the Budget with Our Values and Goals	47
Conclusion.....	56
Attachment A: Budget Assumptions	57
General Fund Budget	57
Other Operating Funds.....	59
Attachment B: Proposed Service Level Changes/ Budget Reductions - General Fund...	62

Superintendent's Budget Message

Preface

In the few weeks that have elapsed since I prepared the budget message below, two issues that impact our expenditures have crystallized.

- PERS reforms have been enacted and quantified by the PERS board.
- District conversations with employee groups regarding compensation changes, including furlough days, have concluded.

The resulting reduction in costs will allow the District to restore some services and positions that are not included in this document's adopted budget. These service restorations and cost reductions, as well as potential changes to the District's finances resulting from the conclusion of the legislative session, will be reflected through supplemental budgets in early 2013-14.

The adopted budget in this budget document reflects revenues from statewide education funding of \$6.55 billion plus \$200 million of expected savings as a result of PERS reforms. The adopted budget assumes status quo compensation agreements, which represents a full work year for all employees and step advancement for those eligible. Consequently, the adopted budget includes significant budget balancing strategies, such as increasing the classroom teacher staffing ratio by between 2.1 and 2.3 students per staff member, and eliminating the school instructional support model and the elementary music and PE specialist program.

Any savings yielded from PERS reforms and contract agreements with our employee groups will permit restoration of some of these budget balancing items, according to the priorities identified by the Board and Budget Committee as well as those outlined in employee group agreements.

These decisions are difficult. We are working together with our employee group partners to provide our children the best educational opportunities possible in a resource-constrained environment. In this endeavor, I extend my thanks to our community, staff, and members of our Budget Committee and Board for their support and counsel.

Sheldon Berman
Superintendent
June 26, 2013

The Eugene School District 2013-14 budget is being recommended in the midst of an exceedingly difficult financial period for public education in the state of Oregon, and even more so for public education in Eugene. Nevertheless, the budget is designed to support the District's mission and the Board's adopted core values and goals. The following message describes how the District has leveraged its budget in the past two years—and how we plan to align limited resources in the 2013-14 fiscal year—to support the Board's core values of equity, choice, and excellence, and the four goals of student achievement, staff capacity building, stewardship of District resources, and stakeholder engagement.

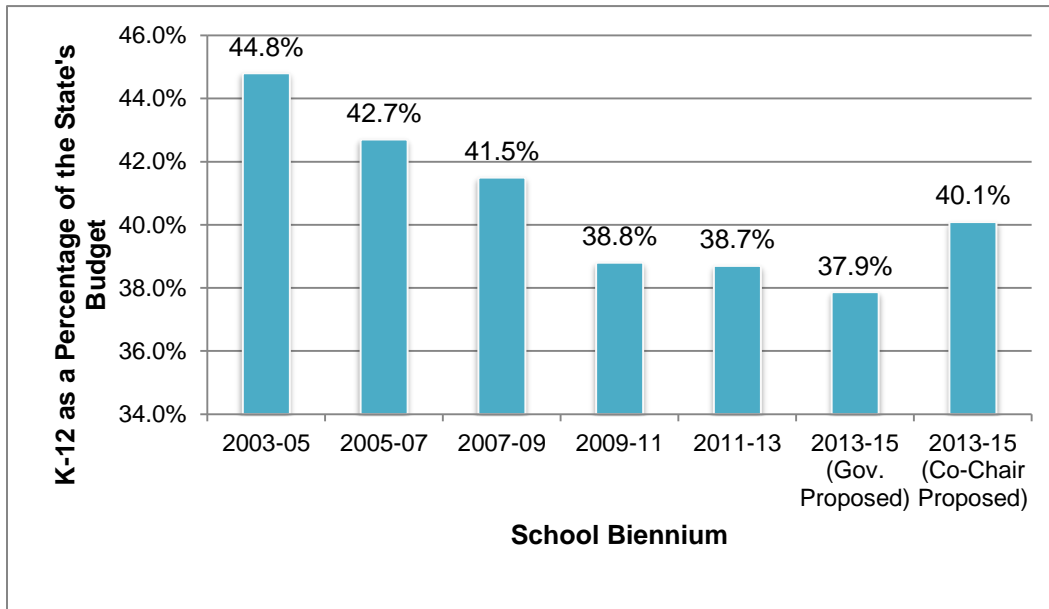
Background

We have prepared this budget against the backdrop of significant ambiguity in funding levels from the state of Oregon, five years of service reductions, and a slow but continuing enrollment decline. Given that over 80% of our funding comes from the State School Fund, preparing a budget while the state's biennial budget-setting process is still underway is always challenging. We are not certain what our revenue will be until the Legislature adopts the 2013-15 state budget. Repeated reductions in funding and strains on the District's core operations have limited the District's ability to maintain stability, retain valued programs, and make strategic investments.

Education funding and long-term structural costs, described below, are key issues for state leaders this legislative session. PERS reform, portability of ESD funding, local option levy limitations, and the funding allocation for the State School Fund are at the forefront of the Legislature's discussions. We are communicating regularly with our local legislators about all of these issues and have helped frame the conversation about ESD restructuring through a white paper prepared in collaboration with the four largest school districts in Oregon.

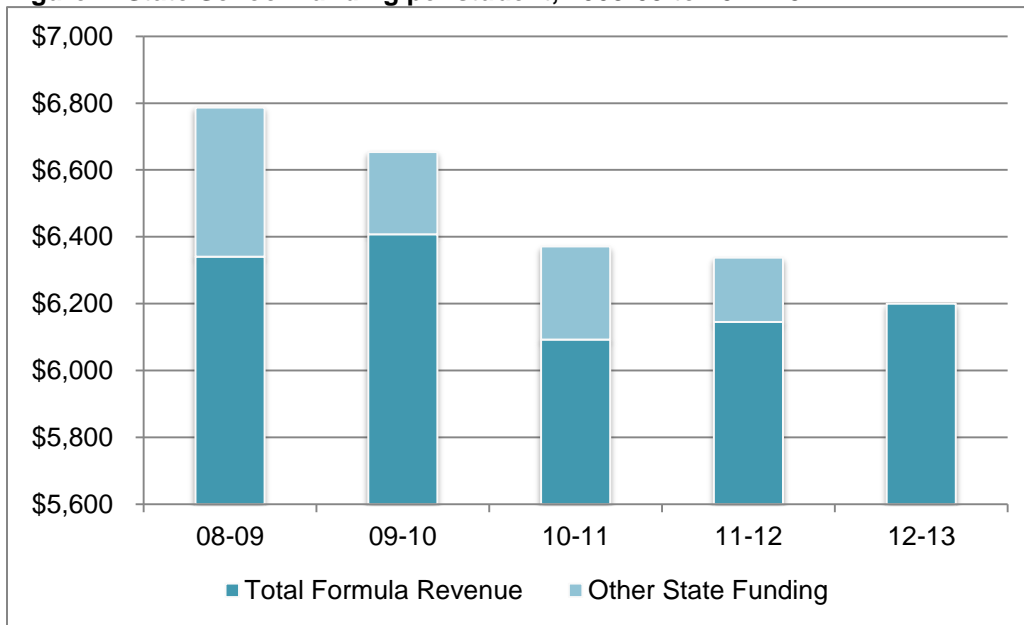
Over the last five years, district revenue has decreased markedly, pulled downward by declines in local, state and federal funding. Over the last ten years, K-12 education's share of the state budget has steadily fallen from 44.8% to only 37.9% of the governor's proposed 2013-15 biennial budget (Figure 1). This drop translates into a decrease of 8.7% in state school funds—or nearly \$600 per student (Figure 2). The co-chair's proposed budget would increase that percentage to 40.1% of the 2013-15 biennial budget—but that is still a decrease from K-12 education's share of 41.5% in the 2007-09 biennium. The reduction is partly explained by the long and deep national recession that began in 2008; however, it should be noted that education's share was already falling as early as 2005. The recession has also impacted Eugene's local revenues. Eugene's annual local option revenue collections have fallen by 42.5% since 2009 (Figure 3). Adding to both the local and state funding issues, federal sequestration will produce further cuts in funding for programs serving our most needy students. We are anticipating a reduction of up to 10% in IDEA and Title funding.

Figure 1. K-12 Education spending as a percentage of Oregon's Biennial Budget, 2003-05 to 2013-15



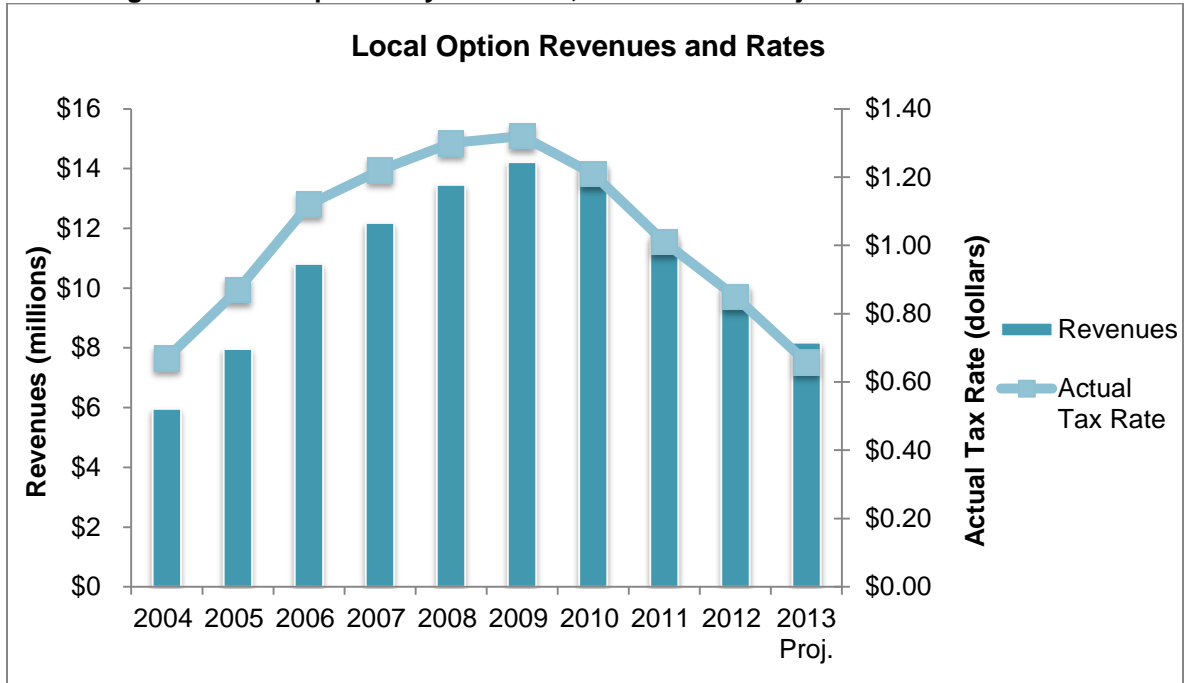
Source: COSA; Oregon Legislative Fiscal Office 2011-13 Legislatively Approved Budget

Figure 2. State School Funding per student, 2008-09 to 2012-13



Source: ODE SSF Grant Estimate; State of Oregon Economic & Revenue Forecasts

Figure 3. Local option levy collection, 2004 to 2013 Projected



The District’s overall costs have continued to rise. Employee salaries and benefits, which represent approximately 85% of the District budget, have risen through a combination of employee step movement, increases in health care benefits, and PERS rate increases. In the 2013-15 biennium, the District’s effective PERS rates, for all PERS plans taking into account the effect of side accounts and debt service on our pension bonds, will increase from the current 19.60% of PERS eligible salary to 27.75%—an increase not easily absorbed elsewhere in the budget. Note that the PERS rate reflects the cost of funding the PERS system and is not directly linked to benefits for current employees. Other operating costs, such as the cost of insurance and utilities, have also increased. And the cost of transportation continues to fluctuate along an upward trajectory tracking increases in fuel prices.

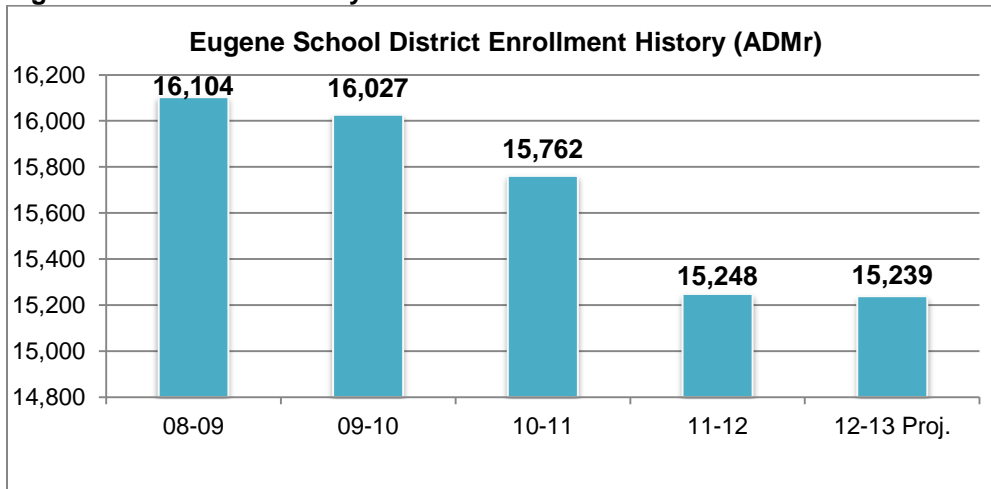
Balancing our budget for the last five years has required use of reserves, reductions in services, and employee concessions. The Board undertook a sustainable budget process in 2011-12 that identified ten key areas for putting Eugene on a sustainable financial path and providing all our students with a sound education (see page 25 of the Executive Summary). In order to bring some stability to the system and allow us to take stock of the effect of past cuts, the 2012-13 budget was balanced using \$10.4 million in one-time resources. Less than \$5 million of these resources are available to support the 2013-14 budget (Table 1).

Table 1. Resources from reserves and other funds used to balance the budget, 2012-13 and 2013-14

	2012-13	2013-14	Comment on 2013-14 usage
Reduce Fund Balance	\$1.3	\$1.3	Board permission for lower than policy level
Use Surplus Property Reserve	\$2.0	\$1.0	Reduces fund balance to less than \$1 million
Use Capital Reserves	\$0.7		
Set-aside for PERS increases	\$1.3		
Employee group reserve contributions	\$0.5		
One-time department and school reserves	\$0.9		
Suspension of funding for buses, equipment, and set asides for risk and post-employment liabilities	\$3.7	\$2.55	Provision for funding some of these items in the proposed bond
Total	\$10.4	\$4.85	

Finally, 4J's enrollment decline slowed in the 2012-13 school year, with an actual increase of 235 students (Table 2 – line B). Note that enrollment for kindergarten is counted as 1.0 to accurately reflect the number of students in the school system. The increase in enrollment is partly due to the state's new inter-district open enrollment law (Table 2 – lines C and D), through which the district saw a net gain of 135 new students (line E). School districts may now enroll students who reside outside of district boundaries without limitation except as defined by the local board. If admitted under the provisions of the open enrollment statute, the student does not pay tuition; the enrolling district assumes responsibility for educating the student and claims the student for purposes of state funding. If all the students who registered actually attend 4J in the fall, this modest increase will produce a small gain in our State School Fund for 2013-14.¹

Figure 4. Enrollment History



Note: Student enrollment is expressed as resident average daily 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, economic disadvantage, English Language Learners (ELL), and

¹ 2013-14 numbers are subject to adjustment after actual registrations are finalized.

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 excludes students enrolled in charter schools and alternative education programs.

Table 2. Summary of Enrollment, 2012-13

	Elementary	Middle	High	Total	Change from Projected
District Enrollment (excluding charter schools)					
A. Projected enrollment 2012-13 (not including potential open enrollment)	6,884	3,826	5,104	15,814	
B. Actual enrollment 2012-13	6,967	3,811	5,271	16,049	235
C. Incoming as a result of open enrollment	161	61	90	312	
D. Outgoing as a result of open enrollment	76	28	73	177	
E. Net gain from open enrollment (C-D)	85	33	17	135	135
F. Actual enrollment less net inflow from open enrollment (B-E)	6,882	3,778	5,254	15,914	100

Note: Kindergarten is counted as 1.0. All other enrollment is expressed as ADM on October 1, 2012.

Current Context

The budget is also shaped by Oregon’s education agenda and local student learning needs. Oregon is adopting the common core state standards, requiring districts to implement a new teacher and principal evaluation system, requiring standards-based grading, and employing a kindergarten readiness assessment in all kindergarten classrooms. In addition, beyond achievement levels on the OAKS test, the state has established a wide range of indicators to evaluate school performance, including yearly measures of academic growth, attendance in grades 6 and 9, completion of at least six credits in grade 9, and high school graduation and completion rates. Although funding limitations make it a challenge to meet these new requirements and standards, the district is complying with the requirements and taking steps to ensure that we use them as opportunities to enhance teaching and learning. For example, our new teacher and principal effectiveness system is aligned with the state standards and will help build the capacity of instructional staff and foster a non-defensive self-examination of instructional practice throughout the district. Each of these state initiatives requires professional development for administrators and teachers to ensure meaningful and effective implementation. Funds for professional development are built into the budget at the most modest level so that we can meet these requirements.

The district is also continuing as best it can within the constraints of the budget to build on work initiated over the past two years that supports equity, efficiency and instructional effectiveness. District initiatives such as moving to an aligned high school schedule, fostering collaboration within and across schools, and promoting instructional dialogue among teachers and principals will continue to help schools better support student needs. Given the challenging financial picture for the next biennium, our work in 2013-14 will focus on enhanced consistency, increased use of data, greater transparency, equitable school funding, and an overarching effort to limit the impact of any cuts on the classroom.

Aligning the Budget with Our Values and Goals

Ensuring and Enhancing Equity

Equity, defined as directing resources to schools to address students' educational needs, has long been a core value of the 4J Board. In 2012-13, the district began using a school needs index as a student weighting tool in allocating building-based staffing. The needs index for each school is based on the percent of students at the school with such student characteristics as being economically disadvantaged, requiring special education services, being limited English proficient, and being highly mobile in their home residence. In 2012-13, we established counselor and essential skills staffing levels based on the school needs index to ensure that schools with a greater percentage of students with higher needs received some added support. Although we are maintaining the needs index, reductions in the district's financial resources have challenged the implementation of the needs index at the elementary school level as the district has also sought to limit class sizes. Given that the district has an interest in both providing additional resources to support students at risk and ensuring class size at the elementary level doesn't exceed 30, the district will review the implementation of the needs index and consider a weighted student resource model in the coming year that integrates class size into the formula.

Variations in high school programs and procedures have caused students to receive different educational services depending on which school they attend. Different high school schedules, for instance, have meant that instructional time and number of courses offered varies considerably across our high schools. The Board of Education's key value of equity demands that where a student lives should not affect the level of education. We owe it to all students to ensure every student has access to the same opportunities. In 2012-13, Churchill High School became the first site to implement the common high school schedule that was selected after months of public input, forums, and study by a representative task force, and then approved by the Board. Building upon Churchill's implementation, the other 4J high schools are preparing to introduce the trimester schedule in 2013-14. The new schedule does not preclude some differences in programming across schools. However, this consistency will bring a greater level of equity of opportunity for students across the system, and will enhance the capacity of the district to provide quality services to all.

The District is striving for equity in other areas of the instructional program as well. For example, in 2012-13, we addressed the disparities in elementary music and physical education by providing nine weeks of instruction in each subject for all elementary schools. Equity will remain a prominent focus as we pursue efforts to close the achievement gap and provide a high quality of education to all.

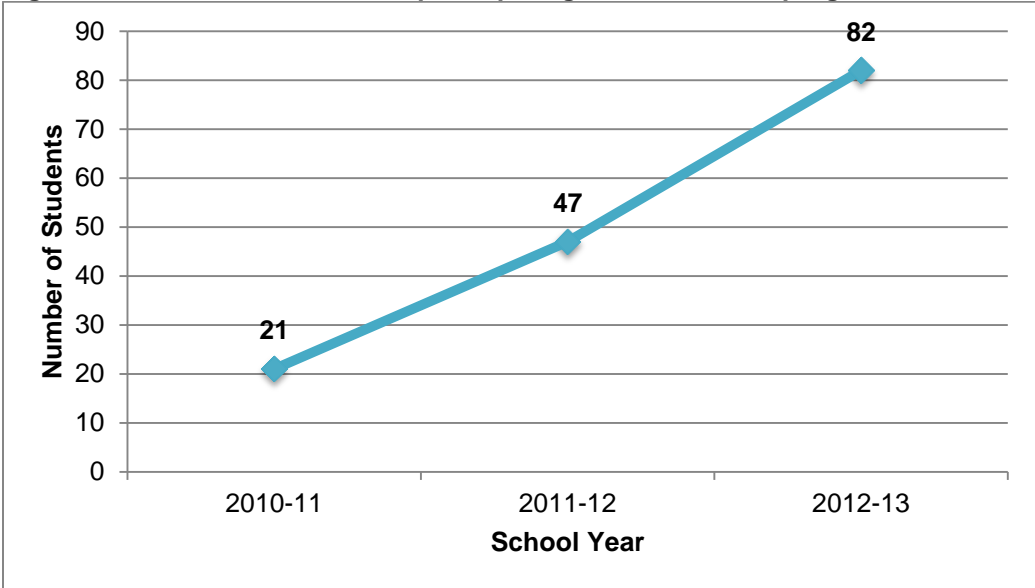
Sustaining and Promoting Choice

The District is also addressing the core value of choice. Open enrollment has offered additional opportunities for choice for both Eugene students and students from surrounding districts. The change in enrollment policies at Buena Vista Elementary—which gives priority to English language learners and economically disadvantaged students—has significantly altered the demographic makeup of the school and brought it more in line with district averages. We have also opened up more opportunities for choice by increasing high school options. In 2012-13, Churchill High School kicked off a focus on science, technology, engineering, and math, generally referred to as STEM. A grant of \$420,000 from Oregon's Career and Technical Revitalization Grant Fund allowed the school to support foundational math and science classes, and to add a new engineering

and design program (built with support from professionals from these disciplines) to the already existing technical education program. In addition, the district expanded its Advanced Career-Technical Scholarship (4J-ACTS) initiative, which sponsors students to take advanced career-technical coursework in a structured program at Lane Community College. Enrollment in 4J-ACTS grew by 75% in 2012-13 compared with the previous year (Figure 5).

Looking ahead, at the beginning of September 2013, the Early College and Career Options program (ECCO), formerly Education Options, will be co-located on the Lane Community College main campus. This program will acquaint students with college life and college coursework while they continue to earn their high school diplomas, thus facilitating their transition to college. ECCO students will have access to campus resources, including easy bus transportation, on-campus childcare for parenting students, and early introduction to career and technical programs. Similar models show that being on a college campus significantly improves students' likelihood of attending, succeeding in, and graduating from college. (February 7, 2013, LCC, Press release: <http://www.lanecollege.edu/mpr/news/rel01636.htm>). We believe that ECCO will set a new local standard for the seamless transition to college and career preparation called for in Oregon's 40-40-20 goal.

Figure 5. Number of 4J students participating in the 4J-ACTS program



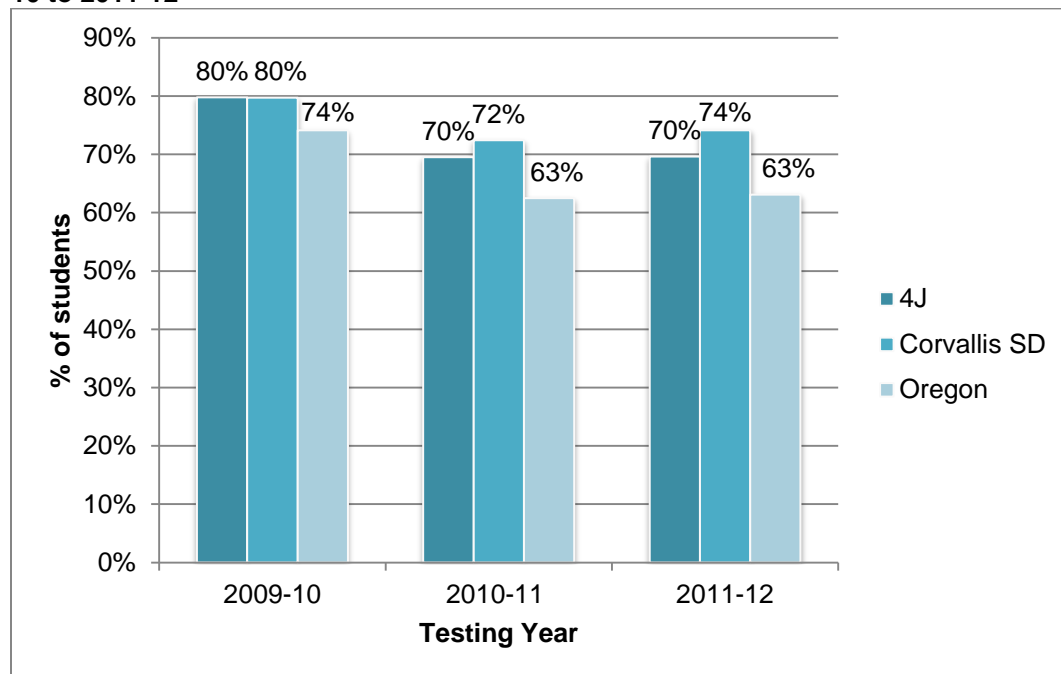
Excellence through Student Achievement

A third core value is excellence, which is perhaps most clearly evidenced through our focus on the Board goal of student achievement. Oregon's introduction of Achievement Compacts in 2012 shifted the state's focus from input measures to outputs—or "key measures of student success"—by setting targets for achievement. This shift formalizes what 4J schools have been doing for many years by using data to inform instruction.

We increasingly use data to analyze and support decision-making throughout the District. Replacing the position of assistant superintendent with a director of research and planning has enabled us to provide readily usable data for our schools regarding student achievement and achievement gaps, as well as district-level performance data to enhance our management of areas as diverse as the funding allocation for teacher substitutes and understanding the impact of student absence on academic performance. Using and sharing data enhance transparency of the operational successes and challenges we face as a district. This past year our use of monthly financial projections, staff leave data, high school scheduling comparisons, and student course loads has been critical in making effective operational decisions. Communicating this information to the staff and public has contributed to the transparency of our decision-making.

Several key metrics of student achievement—academic performance, high school graduation, and college and career readiness—guide our instructional initiatives. OAKS achievement results for Eugene 4J students as a whole are strong. The District’s OAKS results exceeded the state average score for the last three years (Figure 6). For comparison purposes, results are also shown for Corvallis School District. Like Eugene, Corvallis is a college town. Corvallis’ student population is also demographically similar to that of Eugene (Table 3).

Figure 6. Students meeting or exceeding benchmark on OAKS reading test, 2009-10 to 2011-12



Note: The OAKS test is taken by all students between grades 3 and 11. The Score Required to Meet Benchmark increased in 2011-12 at all grades except 11th.

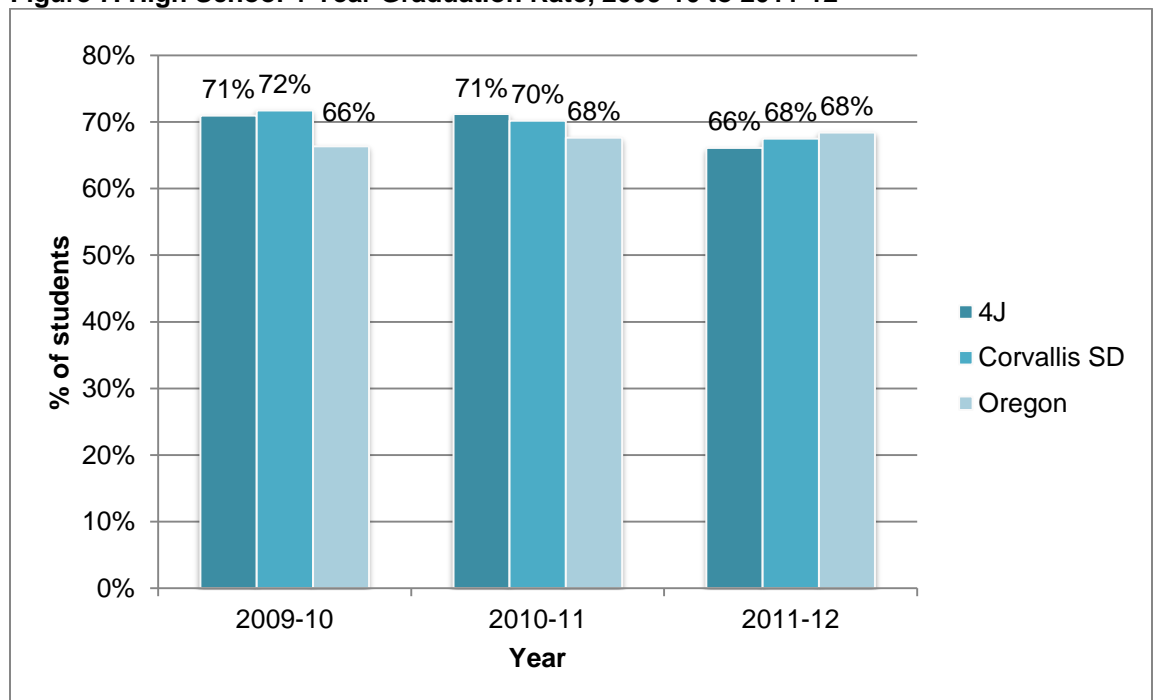
Table 3. Students (disaggregated) meeting or exceeding benchmark on OAKS math test, 2009-10 to 2011-12

District	% White (non-Hispanic)	% Hispanic/Latino	% Multiethnic	% Asian	% FRL (2011-12)	Enrollment (2012-13)
Eugene	69.8	13.3	9.4	3.9	40.3	16,865
Corvallis	70.7	14.3	6.4	6.6	37.2	6,397

Source: Oregon Department of Education, extracted March 25, 2013 <http://www.ode.state.or.us/data/reports/toc.aspx>

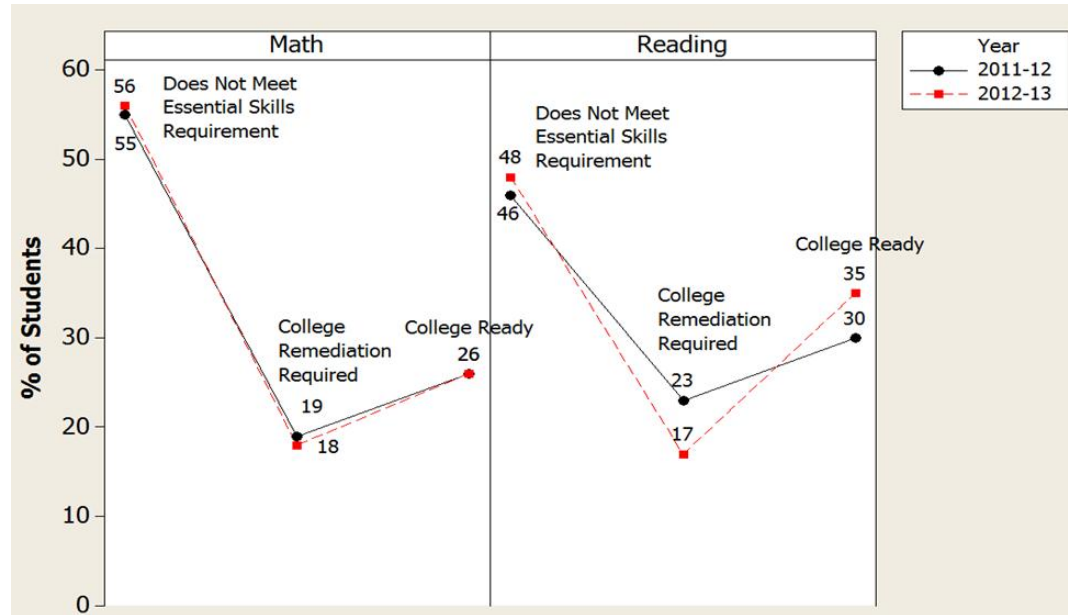
One of the state’s goals is to increase the percentage of students who earn a diploma within four years. Data on the district’s graduation rates over the past three years reveal that we are losing ground on this indicator as compared with the rest of the state and with Corvallis as a similar district (Figure 7).

Figure 7. High School 4-Year Graduation Rate, 2009-10 to 2011-12



The PLAN test predicts college and career readiness. Recent results indicate the majority of the district's 10th graders in 2012-13 are not on track to be prepared for success in college (Figure 8), although we do show improvement in college readiness in the area of reading compared with last year.

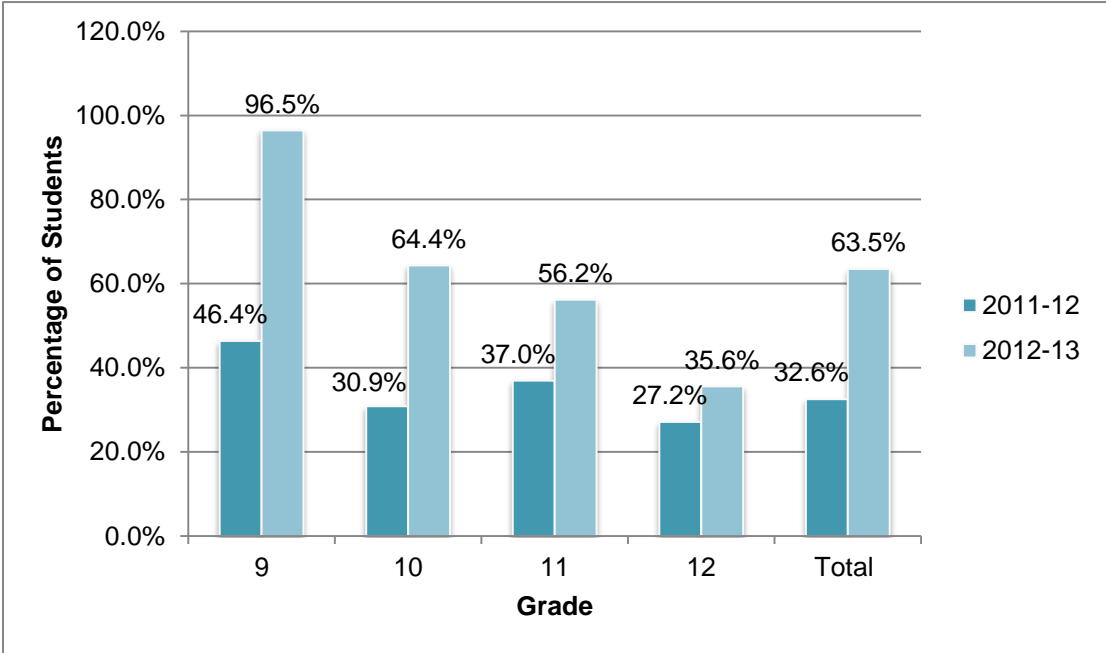
Figure 8. PLAN test prediction of college and career readiness for 10th graders, 2012-13



Among the district's major priorities in the area of student achievement is enhancing the graduation rate and our students' college and career readiness. To address both of these factors, we are implementing a comprehensive set of initiatives, including the following.

- The trimester schedule will provide more opportunities for students to retake courses or receive remediation without delay, as well as enable students to accelerate in areas of interest. It will also provide the opportunity for students to focus in greater depth on fewer subjects at a time, thereby assisting students in developing greater depth of understanding of core concepts.
- Fully scheduling 9th graders helps students start their school careers with a greater opportunity to accumulate credits. Having insufficient credits at the end of freshman year to be on track to graduate is highly correlated with dropping out of high school. Providing all 9th grade students with a full academic schedule has already increased learning time at the beginning of students' high school careers (Figure 9).

Figure 9. Percentage of students in 4J comprehensive high schools with full schedules



- We are developing an induction process for students who join the district after 9th grade. This group of students tends to be particularly vulnerable to dropping out of school because they have difficulty forming connections with adults and peers. The induction process will support their integration and get them on track for graduation.
- We are bringing truancy services in-house. This change will streamline the process of identifying and supporting students who are not attending school, and thus should increase their attendance and graduation rates.
- The district is creating an early warning system to identify students who are not on track to graduate so that we can intervene and offer the appropriate supports to promote student success.
- The district is considering the implementation of student advisories in middle and high schools. This service will enhance personalization and build a stronger sense of community to support students' connection to their school.
- The district is working with David Conley and the Educational Policy Improvement Center (EPIC) at the University of Oregon to align our curriculum and instruction with college-ready standards. We are also collaborating with Lane Community College, the University of Oregon, and other Lane County school districts in a college- and career-readiness initiative entitled "ConnectEd Lane County."
- At six schools (Spring Creek Elementary, Awbrey Park Elementary, Madison Middle, Monroe Middle, Cal Young Middle, and Sheldon High), staff members are piloting the use of personal devices (iPads) to improve core instruction and interventions by providing targeted instruction that students can access at school and at home. This research-based practice bridges the digital divide and helps close achievement gaps by improving achievement and attendance and by lowering disciplinary referrals and the dropout rate.

Academic achievement is the focus of other initiatives as well that range from creating positive school and classroom climate, to enhancing the rigor of instruction to address the expectations of the common core state standards, to supporting professional collaboration. All of these initiatives over the past year and those extending into next year are targeted on improving excellence in teaching and learning.

Staff Capacity Building

The Board's goal of building staff capacity is critical to the District's success. Since 2008-09, the decline in staffing levels throughout the District has outpaced the drop in student enrollment. The result is that class sizes in the District have grown and the variation in size between the smallest and largest classes has increased. Moreover, support and administrative staff have been reduced to minimal levels. In some areas, we have found it necessary to restore selected positions in order to sustain basic operations, which has resulted in some additional costs.

Our outstanding and dedicated staff constitute the District's most important resource, whether delivering instruction themselves or providing essential support for those who do. Hiring, retaining, and developing staff are critical functions for which resources have been cut. Nevertheless, in 2012-13 the district made two staffing-related strategic investments that will continue in 2013-14. First, we purchased new software to facilitate a more efficient and accessible hiring system that simplifies the application and hiring processes. Second, we introduced to a pilot group of schools and educators a new system for evaluating educator effectiveness. This work is ahead of, but aligned with, the state deadline for implementation of the Oregon Framework for Teacher and Administrator Evaluation and Support Systems. It also incorporates the requirements found in the state's Senate Bill 290 and in the federal Elementary and Secondary Education Act (ESEA) Flexibility Request (waiver) process. The interlinked evaluation and professional growth system will be implemented across the district in the 2013-14 school year.

In recent years, accommodations by employee groups have helped balance the budget and reduce layoffs. In 2012-13, the district and employee groups agreed to a reduction in work year of five furlough days and an increase in the district's contribution toward benefits costs. Step advancement was funded for those qualified to move up the salary schedule, and senior staff received a one-time longevity payment funded by insurance reserves that are jointly controlled by the district and employee groups. In February 2013, the district offered licensed and classified staff an early retirement incentive. This offer has the potential to reduce the district's compensation costs, as well as to avoid or reduce potential layoffs caused by the budget constraints we are facing for 2013-14.

Stewardship of District Resources

The district provides stewardship of resources in three ways. First, staff looks at ways to leverage the district's resources and achieve efficiencies, particularly with general fund dollars. Second, the district is reinvesting in and rejuvenating the district's physical infrastructure. Third, the district is using bond funding to support deferred instructional investment and technology. The Board is also carefully managing local property tax rates and regularly reviews financial data.

District staff has been working to achieve economies in several ways, especially by leveraging the district's buying power. For example, each principal traditionally makes purchasing decisions and negotiates the price paid for items and services without the benefit of bulk purchasing. This year, central office staff focused on the provision of

photocopiers by working with schools to determine their needs, soliciting interested vendors, and selecting a copier solution for the entire district. While replacing the district's entire copier fleet and realizing savings on contracts for services will take some time, the savings in principal and school staff time should be immediate.

In an effort to ensure competitive pricing and services, financial service staff issued five major RFPs during the year. In many cases, district policy and state law guided or required bidding processes. RFPs were issued for the business technology system, nutrition services, buses, copier services, and a financial advisor. In the area of nutrition services, we have brought the program from the point of being a serious drain on general fund resources to having a balanced budget. We will continue to seek best value in the services we purchase.

In 2011-12, the Board decided to gradually phase out the elementary grades at Arts and Technology Academy. In light of our continuing financial and staffing constraints, the school requested that we move forward with closing the entire elementary component at the end of this year. Among the largest districts in the state, 4J has the fewest average number of students per school. Therefore, by shifting the remaining ATA students to other elementary schools, the district expects to realize some cost savings.

District staff continues to work with other local districts in an effort to identify possible cost or service sharing opportunities. In particular, 4J has been working with the ESD and the legislature in an effort to receive the full amount of the state's allocation to the ESD for 4J students. Finally, Computing and Information Services (CIS) has identified technology standards for the purchase of technology for all schools and departments across the district. Ensuring consistency in technology assets will make maintenance and repairs easier. In the coming year, CIS will be working on developing a replacement cycle for technology across the district.

In 2012, we began an 18-month process of updating the district's long-range facilities plan. With an average age of over 50 years, many school buildings are in need of significant repair or replacement. Moreover, many buildings are not designed to appropriately support new instructional techniques and technology. In May 2013, District voters approved a \$170 million bond measure for:

- replacement or major renovation of four aging schools
- additions at two schools
- technology upgrades at all schools
- instructional materials at all schools
- school safety and security measures
- building repairs, improvements and equipment
- bus purchases

The district proposes to use the proceeds of this bond funding to support deferred investments in new instructional materials and technology. Bond funds will allow the district to update science, writing and math materials for all grade levels and to replace science equipment. With the rapid development of instructional technology, the district also needs to upgrade and expand hardware and software to support student learning. Nearly 40% of school computers need to be replaced because they are too outdated to run current instructional software.

The Board also demonstrates stewardship of district resources through ongoing financial oversight. In October 2012, the Board approved a bond refunding that saved local property tax payers including homeowners a total of \$4,004,118 in taxes over the course of 12 years. The Board has begun to receive a monthly financial projection in a new dashboard format. The Financial Policy Committee meets annually with the district's auditor to review the financial statements and auditor's report. In 2013-14, the Board plans to execute this function through an audit committee that will have broader purview of the district's operations.

Our continuing financial constraints have created a tension between retaining educational services and implementing a sustainable budget strategy. Over the long-term, a sustainable budget maintains reserves at or above Board targets, minimizes the use of one-time funds, optimizes the use of short-term resources to improve student achievement, and increases operational efficiency while reducing long-term capital needs.

Based on the Legislative Co-Chair's proposal for state school funding for the next year, there is little choice but to continue using some short-term strategies to balance our budget and preserve educational services to students. I recommend that for the 2013-14 budget, the Board again reduce the general fund ending fund balance requirement from 5% to 4% (\$1.4 million), draw down the surplus property reserve (\$1 million) and suspend transfers from the general fund to pay for textbooks and equipment (\$2.55 million).

Stakeholder engagement

Engaging the community, staff, families, students, elected officials and other stakeholders is important for effective leadership and a worthy goal of the Board. I continue to be impressed with this community's commitment to its children and support for our schools. Throughout the year, I have appreciated the opportunity to meet with business and community leaders, legislators, parents and students to discuss our instructional initiatives and the financial challenges facing our schools.

In 2013-14, we hope to expand our outreach endeavors, especially among communities of color. The Equity Committee is formulating strategies to support and extend this work, and we continue to build relationships that help us advance these efforts to better engage with all families. In order to significantly deepen our outreach activities, we are submitting multiple grant proposals in partnership with the Center for Equity Promotion at the University of Oregon.

The new Synergy Student Information System that will be implemented in 2013-14 includes a parent portal (ParentVUE) that will provide parents and guardians access to current achievement and behavioral data for their students through one user-friendly site that is standard for all 4J schools.

The Board also plans to appoint a review committee to engage community members in ensuring that our bond funds are spent wisely and in alignment with what we have promised to deliver.

There continues to be a very robust discussion of how best to advance toward our goals of improving student achievement and providing equitable educational opportunities for students. Although there may not always be agreement, we are united in our dedication to students and to their success.

Conclusion

We had hoped for an economic rebound in 2013-14 that would restore a full school year and allow us to avoid further reductions. We now know that such a scenario is not going to unfold. Even though the Legislature has not yet adopted a K-12 budget, it is extremely unlikely that we can escape another round of significant service reductions.

We must live within our means and at the same time provide a strong educational experience for every student. We deeply appreciate the cooperation of our employees, who have repeatedly accepted compensation adjustments in order to prevent even deeper reductions that would impact student learning.

My budget recommendation includes increases in class sizes, a shorter school year and other service reductions. These actions are not ones that any of us wish to take. I know, however, that I speak for all district staff in committing to do our utmost to support each and every student.

Our children are our future and our joy. We take delight in their success and are troubled when they struggle. Together, we will do our best to ensure that every student succeeds. We deeply appreciate the profound commitment and talent of our staff and of all those who are volunteering to assist us in making a difference for the children of Eugene.

Sincerely,

A handwritten signature in black ink, appearing to read "Sheldon Berman". The signature is fluid and cursive, with a long horizontal stroke at the end.

Sheldon Berman
Superintendent

Attachments

Attachment A: Budget Assumptions

General Fund Budget

Revenue from the State

School districts receive funding from the state 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. Funding received under the State School Fund is our most significant revenue source.

The proposed budget is built with the revenue assumption that the state K-12 appropriation for the 2013-15 biennium will be \$6.55 billion as reflected in the proposed budget of the Co-Chairs of the Joint Ways and Means Committee. However, until the legislature adopts its 2013-15 biennial budget, the level of funding we can anticipate over the next two years remains uncertain.

Funding Source	State Budget (\$000)	State Budget (\$000)	\$ per pupil (ADMw) (Total Formula Revenue)		
	2011-13 Biennium	2013-15 Biennium	2011-12	2012-13	2013-14
State School Fund	5,700,000	6,550,000	6,117	6,258	6,802
School Year Subaccount	2,900		190	0	0
Total			6,307	6,258	6,802

Note: 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. Total Formula Revenue amounts correspond to those underlying revenue assumptions and are subject to revision by the State.

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 2013-14, it will decrease to \$7.1 million, representing a decline of 39.3% since the current local option levy's first year. The local option comprises approximately 5.1% 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. The budgeted local property tax collection rate for 2013-14 is 94.75%. Actual local property tax collection rate for 2012-13 was 94.66% (2011-12 was 94.8%).

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

Expenditures

Wages and benefits: In this budget, expenditures have been adjusted to reflect regular advancement of employees on salary schedules, employees have been returned to working full schedules, and wage and salary levels have been kept at their 2012-13 levels. The budget also includes staffing reductions necessary to reach a balanced budget, given the above budget assumptions. It is possible that a different balance of staffing reductions or employee compensation changes may be negotiated with employee groups.

The budgeted PERS rates that are applied to salaries reflect three elements. The first element is the PERS employer contribution rates issued by the PERS board actuary for employees in Tier 1/ Tier 2 and OPSRP plans. The District’s composite PERS rate, using rates as released by the PERS board in September 2012 and assuming the proportion of employees in each of the plans is consistent across the biennia, has increased from 18.91% in 2011-13 to 21.44% effective July 2013.²

The second element is the effect of pension bond repayments from the District’s side account. The rate for pension bond repayments, which has also been increasing, varies depending on the amount of PERS eligible salary. PERS eligible salary will depend upon the balance of staffing reductions and employee compensation changes that may be agreed upon between the District and employee groups. The third element is the District’s contribution for PERS on behalf of employees, which is a flat 6% (also referred to as the PERS pick-up).

The legislature approved SB822 which results in a reduction in the PERS rate from cost savings in PERS benefits and from implementation of a rate collar in the 2013-15 biennium. This affects the PERS rate calculated from the combined effect of actuarial rate and pension bond rate. The adjustment to rates has been estimated as 3% for the purposes of this budget. Once the PERS board confirms the 2013-15 rates, the District will amend expenditures.

Materials, Services and Supplies: Materials, services and supplies budgets have been held constant at 2012-13 budget levels without any inflationary impact.

Transfers from reserves (\$000):

		From				
		General Fund	Special Purpose Res.	Cap. Proj. Fund	Lcnd. Ins. Res.	Class. Ins. Res.
To	General Fund		1	1,000		258
	Nutrition Svcs.					40
	Risk Mngmt.	875				
	Lcnd. Ins. Res.	135				
	Clas. Ins. Res.	75				
	Admn. Ins. Res.	60				

² Assumes 65% Tier 1/ Tier 2 and 35% OPSRP proportions applied to actuaries’ rates.

Contingency and Ending Fund Balance

The District's projected ending fund balance as of June 2014 is \$5.7 million. This reflects 4.0% of operating revenues for 2013-14 (\$141.1 million), which is lower than the Board policy target for the ending fund balance of 5.0%. The Board allowed the fund balance to fall to 4.0% as part of the District's strategy to balance the 2013-14 budget.

The operating contingency is \$2.8 million, or 2.0% of operating expenditures as provided in Board policy. For the 2013-14 school year, an additional contingent amount of \$900,000 has been set aside for potential increases in enrollment that might eventuate from the state's open enrollment law and a change in the elementary enrollment projection model.

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 \$15.8 million. The largest grant programs in the 2013-14 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 \$4.4 million in 2013-14. However, the full effect of the federal budget sequestration is not known at this time and remains uncertain until released by the Oregon State Department of Education.

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 decrease of \$0.3 million of the grant to \$2.8 million. However, the full effect of the federal budget sequestration is not known at this time and remains uncertain until released by the State's Department of Education. 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 \$4.6 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 (and for other districts on a reimbursement basis). 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 \$2.8 million (2012-13: \$2.9 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 2013-14 (2012-13: \$1.0 million).

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 financial goal of the program is to break even – match revenues and expenditures.

Insurance Reserve Fund

The Insurance Reserve Fund accounts for the majority of the District's insurance functions, including employee benefit plans and property and liability insurance. It comprises the following five functions:

- **EEA / teacher association insurance reserve**
- **OSEA / classified association insurance reserve**
- **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 (2012-13 - \$1,125 for licensed and administrative staff and \$1,060 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 7.5%)

- **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 representatives of each of the employee groups – the Joint Benefits Committee (JBC). In July 2012, the District established a contract with Cascade Health Solutions to provide a full-range of healthcare services. Between 1995 and 2012, the District contracted with PeaceHealth Medical group. The JBC voted to increase the amount each employee currently contributes by \$2 per month to \$10 to ensure that the wellness clinic fund will be sufficient for ongoing operations.

- **General Risk Management Fund**

This fund accounts for remittances of workers' compensation and unemployment payments (approximately \$1.2 million), administration of the District's risk programs, and insurance deductibles in the event of claims (\$0.5 million). The budgeted expenditures for this fund are \$3.5 million, which are primarily provided by transfers from the General Fund.

Postemployment Benefits Fund

The District Postemployment Benefits Fund accounts for supplemental retirement benefits. 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 271 employees eligible for and receiving supplemental retirement benefits (April 2012). The Fund also includes the cost of implementing the early retirement plan issued by the District in early 2013. The plan was offered to licensed and classified staff.

To cover the annual cost of retirement benefits, the District budgets a percentage of salary costs in this fund. For 2013-14 \$3.5 million is budgeted in the General Fund to help cover these costs.

This fund also included the PERS reserve which was set up to cover potential future PERS rate increases when the rate was reduced for the 2003-05 biennium. The reserve was exhausted by transfers made to the General Fund between 2005-07 and 2012-13.

Capital Projects Fund

As a result of voter approval for the May 2011 and 2013 measures for capital improvements, replacements, renovations and repairs, expenditures from this fund of \$44.6 million focus on replacing or renovating four aging schools, improvements to school facilities, the upgrade of technology systems, bus purchases 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 2013-14. This frees up \$1.0 million of General Fund operating funds to support services and operations. In addition, \$1.0 million in proceeds from the sale of surplus property is budgeted as a transfer to the General Fund.

Debt Service Fund

Debt service costs of \$22.6 million reflect the District's repayment of general obligation and pension obligation bonds.

Attachment B: Proposed Service Level Changes/ Budget Reductions - General Fund

GENERAL FUND SERVICE LEVEL ADDITIONS AND BUDGET BALANCING STRATEGIES		
Ongoing Additions Resulting from 2012-13 Supplemental Budget Action	\$	FTE
▫ Increase elementary licensed staffing to reduce class size	873,000	9.00
▫ Provide funding for LCC tuition and related costs for Eugene Education Options (EEO) fifth-year seniors	505,000	0.00
▫ State School Fund revenue for EEO students participating in the LCC program	(505,000)	0.00
▫ Increase the number of bus drivers and fuel costs to support additional bus routes (net of 70% state reimbursement)	73,000	4.77
▫ Increase the number of special education licensed staff to correct the 2012-13 budget	97,000	1.00
Subtotal—Ongoing Additions Resulting from Supplemental Budget Action	1,043,000	14.77
Ongoing Additions		
▫ Adjust budgeted staffing to reflect changes in 2013-14 enrollment projection (as of December 2012) and the needs index	218,000	2.25
▫ Increase special education services previously provided by Lane ESD (.45 Administrator, 9.5 Licensed, 19.25 Classified)	2,084,000	29.20
▫ Lane ESD flow-through funding in lieu of Flex Fund dollars	(2,084,000)	0.00
▫ Increase transfer to the Postemployment Benefits Fund (not including Early Retirement Incentive costs)	920,000	0.00
▫ Improve cost management related to employee leaves by fully funding short-term and long-term leave pools for school-based licensed and classified employees	437,000	0.00
▫ Increase licensed staffing to more fully schedule I.H.S. students	364,000	3.75
▫ Increase special education services to offset IDEA grant reductions due to sequestration (1.11 Licensed, 2.38 Classified)	233,000	3.49
▫ Fund initiatives to improve student achievement	100,000	0.00
▫ Correct budget to include Young Parent Program Supervisor for Eugene Education Options	46,000	0.72
▫ Restore elementary principal position at Twin Oaks to full time and add other district administrative responsibilities	44,000	0.50
▫ Increase office support for Arts & Technology Academy (net of decrease related to closure of elementary school)	32,000	0.50
▫ Budget corrections	104,983	(0.48)
▫ Create staffing pool	140,513	1.50
▫ Restore in-service day for licensed substitutes	47,000	
▫ Upgrade Human Resources staff	43,954	
▫ Add licensed music staff at Sheldon High School	14,051	(0.15)
Subtotal—Ongoing Additions	2,744,501	41.28
One-time Service Level Additions		
▫ Fund Open Enrollment Contingency to cover staffing and supply costs for up to 109 new students (Hold Harmless cap for state funding purposes), as projected from Open Enrollment and changing the model for projecting elementary enrollment	400,000	
▫ Fund Open Enrollment Contingency to cover staffing and supply costs for new students over the Hold Harmless cap of 109, as projected from Open Enrollment and adjusting elementary enrollment projections	500,000	
▫ State School Fund revenue from 123.5 ADM over the Hold Harmless cap of 109, as projected from Open Enrollment and revised elementary enrollment projections	(813,000)	
▫ Increase transfer to the Postemployment Benefits Fund to cover Early Retirement Incentive costs	880,000	
▫ Decreased licensed and classified compensation costs from implementation of Early Retirement Incentive program	(750,000)	
▫ Fund costs associated with new teacher evaluation model	253,000	
▫ Funding for actuarial cost calculations (biannual allocation)	14,000	
▫ Funding to support employee contract negotiations (biannual allocation)	10,000	
Subtotal—One-time Additions	494,000	
Staffing Changes Resulting from the Conversion of Discretionary Funds and FTE, Offload to Other Funds		
▫ Financial Services professional staff		0.16
▫ Communications and Intergovernmental Relations management assistant, grant writer		0.30
▫ Computing and Information Services telephone and intercom support, on-line learning, consortium off-load		(1.15)
▫ Instruction Department FTE funding for administrator and analyst positions, licensed extended contracts		(3.30)
▫ English Language Learners		0.02
Subtotal—Changes Resulting from the Conversion of Discretionary Funds and FTE, Offload to Other Funds		(3.97)
Total Service Level Additions	4,281,501	52.08

BUDGET BALANCING STRATEGIES		
REVENUE INCREASES	\$	FTE
▫ Change qualification process for athletic participation fee discounts	(40,000)	
Subtotal—Revenue Increases	(40,000)	0.00
COST REDUCTIONS		
Short-term Reserve Strategies	\$	FTE
▫ Eliminate transfer to Capital Equipment Fund for textbooks and equipment needs (fourth year)	(1,800,000)	
▫ Eliminate transfer to Capital Equipment Fund for bus purchases (fourth year)	(158,000)	
▫ Eliminate transfer to Capital Projects Fund (fourth year)	(500,000)	
▫ Transfer from Capital Projects Fund	(1,000,000)	
Subtotal—Short-term Reserve Strategies	(3,458,000)	0.00
On-going Reduction Strategies	\$	FTE
▫ Reconfigure health care services to schools	(438,000)	(5.20)
▫ Increase student to classroom teacher ratio by 1.0 - all levels	(1,963,000)	(20.25)
▫ Reconfigure school instructional support model	(440,000)	(4.53)
▫ Restructure central media/library services support to schools	(75,000)	(1.00)
▫ Reduce 20 (non-FTE) high school assistant coaching positions	(100,000)	
▫ Eliminate professional development staffing	(30,000)	(0.30)
▫ Reconfigure central support for school technology	(200,000)	(4.40)
Subtotal—On-going Strategies	(3,246,000)	(35.68)
One-time Reduction Strategies	\$	FTE
▫ Increase student to classroom teacher ratio by .9 elementary, 1.0 middle and 1.1 high	(1,733,000)	(18.50)
▫ Increase student to classroom teacher ratio by 0.2 - all levels	(366,000)	(3.80)
▫ Reconfigure school instructional support model	(749,000)	(8.00)
▫ Eliminate elementary music and P.E. program	(954,000)	(10.00)
▫ Eliminate professional development	(300,000)	
▫ Shift professional development for evaluation training to Title IIA grant funding	(265,000)	
▫ Eliminate inflationary increase for employee insurance benefit contributions	(245,000)	
▫ Eliminate of inflationary increase for school and department budgets for supply and materials	(180,000)	
▫ Reduce CIS discretionary appropriations	(100,000)	
Subtotal—One-time Strategies	(4,892,000)	(40.30)
TOTAL BUDGET REDUCTIONS	(11,636,000)	(75.98)
TOTAL SERVICE LEVEL ADDITIONS AND BUDGET BALANCING STRATEGIES	(7,354,499)	(23.90)
RECONCILIATION TO PROPOSED BUDGET DEFICIT		
	\$	
General Fund Budget Deficit in Proposed 2013-14 Budget	(16,093,000)	
Add Resources with State School Fund at \$6.55 Billion and PERS Reforms of \$200 Million	2,057,000	
Increase projected Ending Fund Balance for 2012-13	1,489,000	
Make budget corrections and additional requirements	(439,000)	
Draw down General Fund reserves to 4% of operating revenues	1,350,000	
BUDGET DEFICIT BALANCED IN ADOPTED 2013-14 BUDGET	(11,636,000)	

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General Fund



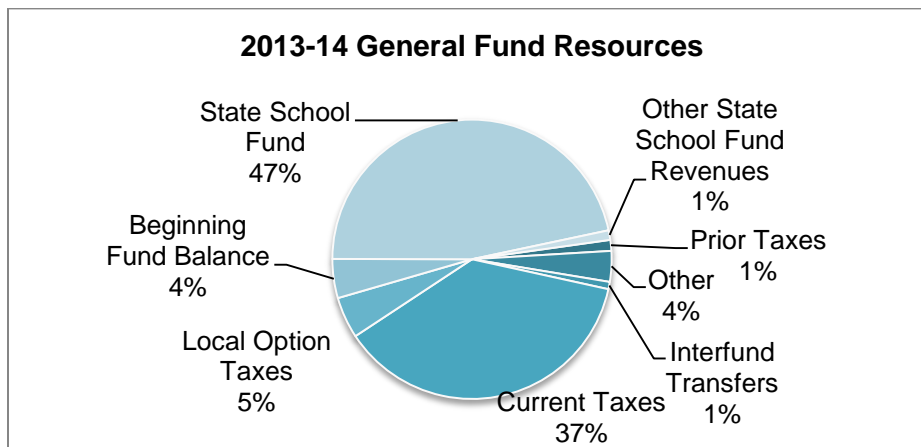
Table of Contents

General Fund Resources & Requirements	67
Resources	67
Requirements	72
Requirements — Major Program Areas	73
Functions in Major Program Areas	74
Direct Classroom Services	77
Regular Programs	78
Special Programs	82
Classroom Support Services	85
Extra-Curricular Activities	86
Student Support	88
Libraries, Curriculum and Staff Development	92
School Administration	96
Community Services	99
Building Support Services	101
Facilities and Transportation Services	102
Computing and Information Services	108
Other Support Services	113
Central Support Services	116
Executive Administration	118
Financial Services	123
Human Resources	127
Communications and Intergovernmental Relations	132
Other General Fund Accounts	135
Transfers	135
Debt Retirement	135
Contingency	135
Unappropriated Ending Fund Balance (UEFB)	136

General Fund Resources & Requirements

Resources

Resources supporting District General Fund operations primarily come from 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 - \$69.5 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 students with one or more designations: special education, English Language Learners, low-income family, 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 also 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.

2013-14 Revenue Assumptions

The 2013-14 General Fund budget is based on the \$6.55 billion Co-Chairs' Budget for K-12 education in the 2013-15 biennium, released on March 4, 2013.

The March 2013 state revenue forecast projected a slight increase in state General Fund revenues. This, along with education named as a priority by the Governor and legislative steps toward School Stability, is expected to result in greater state school funding. The State School Fund of \$6.55 billion is a 14.6 percent increase over the current funding level and results in an additional \$600 per ADMw in funding to schools in the first year of the biennium. The State School Fund appropriation for K-12 schools in 2011-13 was approximately \$5.715 billion.

The District budget for 2013-14 General Fund revenue includes \$69.5 million from the state: \$68.7 million in formula revenue and \$0.8 million in High Cost Disability grant. Formula revenue assumes \$6,802 per ADMw, based on the March 30, 2013 State School Fund Grant estimate posted by the Oregon Department of Education. Per pupil revenue is adjusted upward or downward based on the relationship of average District teacher experience to the state average. The State estimate reported District Average Teacher Experience of 0.1 year more than the state average teacher experience. Recognizing the potential impact of the 2012-13 early retirement incentive for teachers, budgeted state funding has been adjusted downward by \$750,000. This assumes that the district average drops by 1½ years relative to the state average.

Current Property Taxes - \$55.6 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 2013-14 assume an overall 2.75% 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 - \$1.9 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 2013-14 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 - \$1.6 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 - \$1.3 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 \$1.3 million are budgeted for 2013-14 based on state estimates.

County School Fund - \$300,000

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 \$311,000 in 2011-12. The District has budgeted \$300,000 from the County School Fund in 2013-14.

Federal Forest Fees

No revenue from this source has been included in the 2013-14 budget. The Secure Rural Schools and Community Self-Determination Act, which authorized this funding, expired in 2006, and the last extension ended in 2012-13. While replacement revenue continues to be a topic of discussion in the U.S. Legislature, federal forest revenues have been excluded from State School Fund and District revenue estimates for 2013-14.

Local Option Tax Levy - \$7.1 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. 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 12 years to maintain current school programs and staffing levels.

For 2013-14, \$7.1 million in current and prior year receipts is budgeted. This compares to a high of \$14.2 million in 2008-09 and a projected \$8.1 million in 2012-13.

District local option revenues represent the gap between Measure 5 and Measure 50 taxes and are 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. The 2013-14 budget assumes that the “tax gap” on properties within District boundaries will shrink by \$1 million as growth in real market values continued to lag assessed value growth as of January 2013, when properties were valued for the 2013-14 tax levies.

Other Sources of Revenue - \$5.3 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 \$150,000, compared to a high of almost \$1.2 million in 2008-09.

Other revenues budgeted in the 2013-14 General Fund include a \$2.1 million increase due to the addition of the flow-through of a portion of the District’s share of funding from Lane ESD to provide special education services. They are also increased by \$40,000 in athletic participation fees expected from verifying eligibility for discounts.

Interfund Transfers - \$1.3 million

The 2013-14 budget includes transfers from other funds:

- \$1,000,000 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;
- \$258,000 from the Classified Employees Reserve in the Insurance Reserve Fund to support compensation costs; and
- \$1,000 from the Postemployment Benefits Fund, to create budget authority for a transfer should the need arise.

Beginning Fund Balance - \$6.7 million

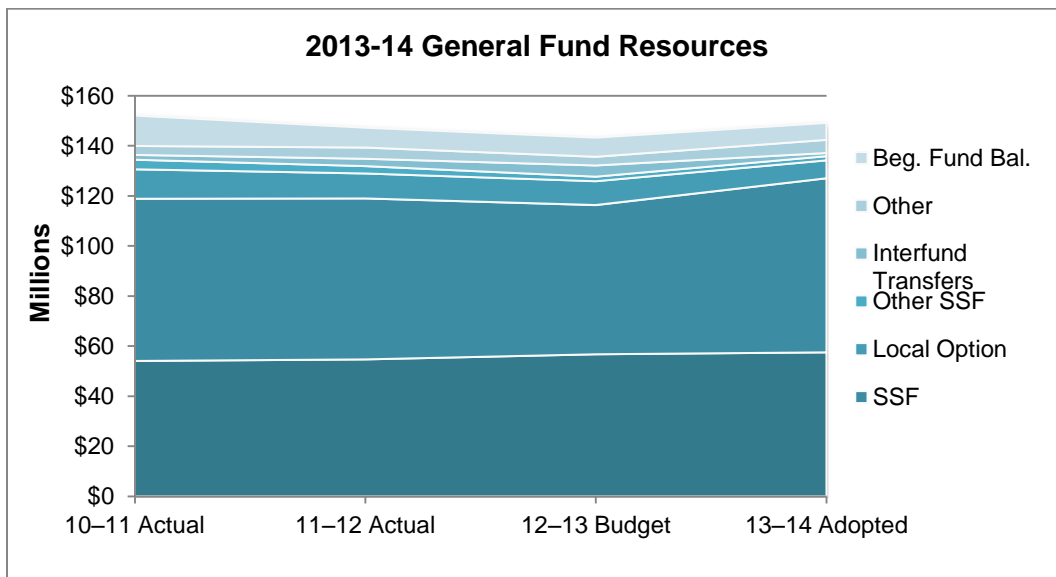
Other General Fund resources include unexpended resources and the unappropriated ending fund balance carried over from the previous year. These resources are also excluded from the State School Fund formula.

The beginning fund balance for 2013-14 is budgeted at \$6.7 million.

**2013-14 General Fund Budget
Resources**

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
State School Funding				
Current Property Tax	52,255,919	53,477,521	54,783,000	55,590,000
Prior Taxes	1,790,774	1,156,704	1,982,500	1,890,000
State School Fund (SSF)	64,834,665	64,317,848	59,552,000 ¹	69,540,000 ³
Other SSF Revenues	3,876,578	2,936,611	1,822,000	1,647,000
Local Option Property tax	11,675,104	10,024,845	9,499,000	7,149,000
Interfund Transfers	1,874,060	2,930,476	4,488,000 ²	1,259,000 ⁴
Other	3,580,921	4,385,501	3,473,600	5,295,000 ⁵
Total Revenues	139,888,021	139,229,506	135,600,100	142,370,000
Beginning Fund Balance	12,125,084	7,987,230	7,670,000	6,742,000
Total Budget Resources	152,013,105	147,216,736	143,270,100	149,112,000

- ¹ 2012-13 SSF revenue reflects the loss of over 300 students (ADM); state per pupil funding was essentially the same as in 2011-12.
- ² Transfers included \$2.45 million from capital reserves, \$1.26 million from PERS reserves and \$780,000 from insurance reserves.
- ³ 2013-14 SSF revenue assumes state K-12 funding of \$6.55 billion and an increase of 125 students (ADM) over 2012-13.
- ⁴ Transfers include \$1.0 million from capital reserves and \$258,000 from insurance reserves.
- ⁵ Other revenues include \$2.1 million from Lane ESD flex funds available to provide special education services.



Requirements

2013-14 General Fund Budget

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted	
Salaries	77,920,032	72,344,209 ¹	71,798,535	70,232,369	²
Benefits	45,558,539	46,313,104	46,110,472	50,544,146	²
Services	12,876,052	13,598,798	14,291,729	15,023,912	^{2,3}
Supplies	4,043,104	3,446,343	3,453,536	3,674,620	
Equipment	34,698	187,610	52,677	45,616	
Other	3,593,450	3,213,198	1,388,798	2,074,373	⁴
Contingency	-	-	2,730,000	3,679,221	⁵
Expenditures	144,025,875	139,103,261	139,825,747	145,274,257	
UEFB	7,987,230	8,113,475	3,444,353	3,837,743	⁶
Total General Fund	152,013,105	147,216,736	143,270,100	149,112,000	

¹ Reflects \$3.2 million compensation reductions negotiated with employee groups.

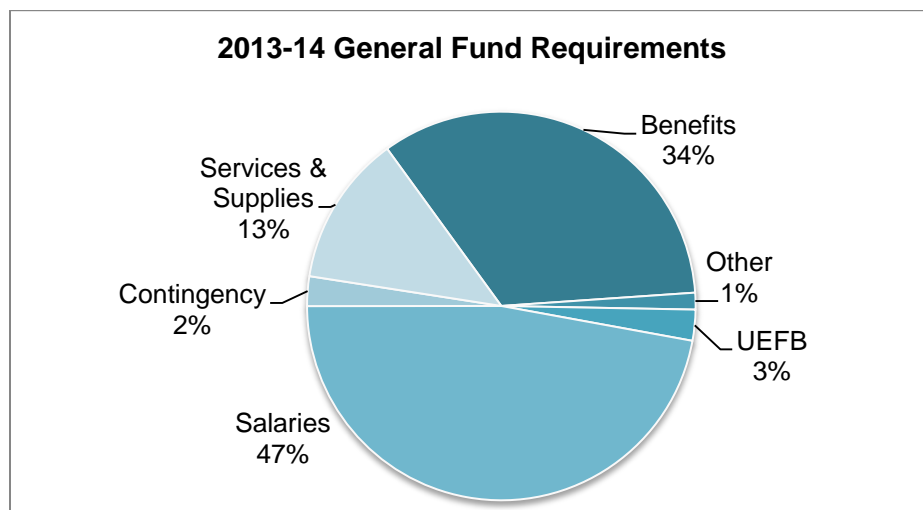
² Includes staffing and service reductions budgeted prior to the adoption of the 2013-15 state budget for K-12 education, the conclusion of contract negotiations with district employee groups, and final calculation of savings from PERS reform.

³ Includes revenue-backed costs associated with high school retention and charter school programs.

⁴ Includes a \$500,000 increase in the transfer to support risk management operations and a 20% increase in liability insurance premiums.

⁵ Represents 2% of operating expenditures, excluding transfers, and a \$900,000 open enrollment contingency.

⁶ 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 2013-14 reserves are drawn down to 4% as a budget reduction strategy; 2012-13 reserves were budgeted at 4.0%.



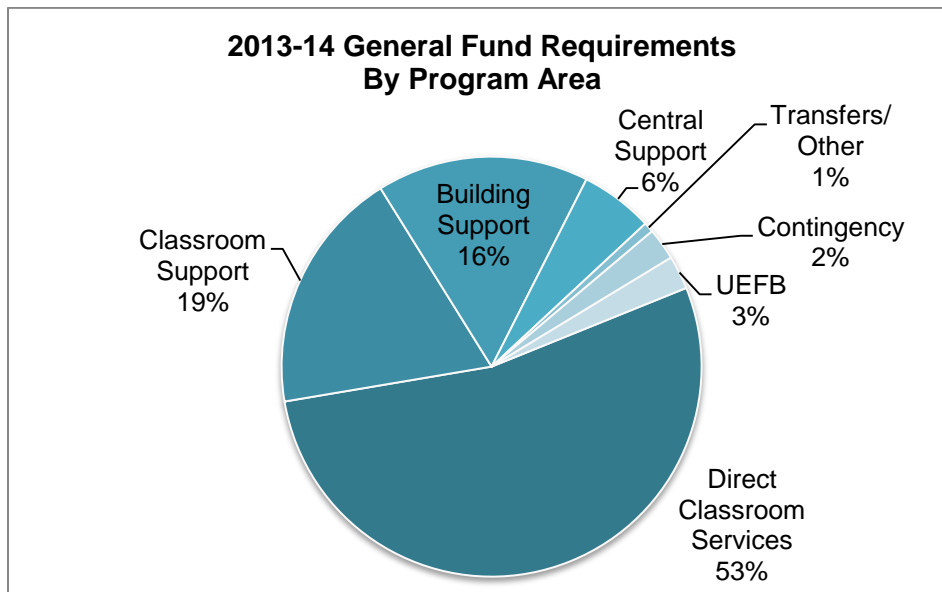
Requirements — Major Program Areas

Description

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 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>2013-14 Budget</u>
Direct Classroom Services	\$79,701,174
Classroom Support Services	28,024,088
Building Support Services	24,354,514
Central Support Services	8,369,261
Transfers/Other	1,146,000
Contingency	3,679,221
Unappropriated Ending Fund Balance (UEFB)	3,837,743
Total	<u>\$149,112,000</u>



Functions in Major Program Areas

The functions associated with these major program 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
- 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

Student Support

- 2110 Attendance and Social Work Services
- 2115 Student Safety
- 2122 Counseling Services
- 2129 Other Guidance Services
- 2131 Health Services
- 2132 Medical Services
- 2139 Other Health Services
- 2142 Psychological Testing Services
- 2143 Psychological Counseling Services
- 2152 Speech Pathology Services
- 2169 Miscellaneous Support of Educational 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
 - 2222 Library/Media Services
 - 2223 Multimedia Services
 - 2230 Assessment and Testing
 - 2240 Instructional Staff Development

School Administration

- 2411 Principals Services
- 2490 Other Support Services School Administration

Community Services

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

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
- 4150 Building Acquisition & Improvement

Student Transportation

- 2549 Fleet Maintenance Services
- 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 Technology Services

Other Support Services

- 2575 Purchasing and Warehouse Services
- 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
2700 Supplemental Retirement Program

Communications and Intergovernmental Relations

2630 Public Information Services

Other Accounts

Other Accounts

5120 Short-term Debt Service
5200 Interfund Transfers
6110 Operating Contingency
6113 Open Enrollment Contingency
7000 Reserves and Fund Balances

Direct Classroom Services

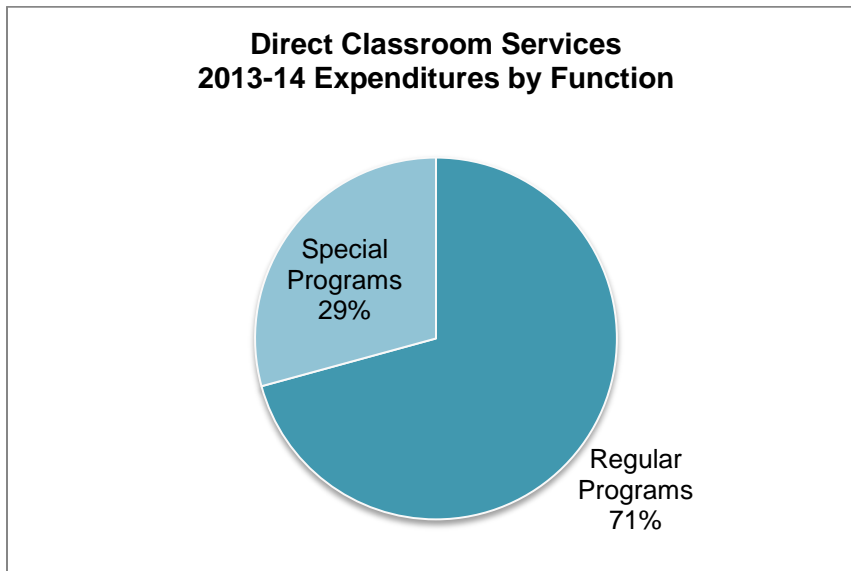
The direct classroom services portion of the budget is dedicated to school district activities that are involved in direct instructional services to students. Since the primary mission of the District is instruction, the goals for the direct classroom services budget are exactly the same as the instructional 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 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 2013–14 school year. The documents that follow contain a brief description of each of these programs and their accompanying goals and objectives.

Major Functions

	<u>2013-14 Budget</u>
Regular Programs	\$56,387,455
Special Programs	23,313,719
Total	<u>\$79,701,174</u>



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 2013-14

Goal 1. Establish a career and college readiness climate in our schools K-12.

- Begin AVID at Madison Middle School, Kelly Middle School, and Sheldon High School, bringing the total number of AVID schools to ten.
- Participate in the FAFSA Completion project in all high schools.
- Strengthen professional development for counselors K-12.
- Administer EXPLORE in all middle schools and PLAN in all high schools.
- Provide specific college and career readiness activities in all elementary schools.
- Study ways to support elementary schools that do not have counseling FTE and increase counseling services K-12.
- Pilot kindergarten readiness activities at Howard Elementary School, Chavez Elementary School and River Road Elementary School.

Goal 2. Increase teacher effectiveness through improving instructional practice

- Provide professional development for teachers and principals through Jon Saphier's course "The Skillful Teacher".
- Provide collaborative learning experiences for administrators and a teaching partner K-12 through participation in the Learning About Learning Networks.
- Implement a common schedule at high schools that includes teacher collaboration time in the daily schedule.
- Implement the new Professional Development Growth Plan and Teacher Effectiveness System in all schools.
- Study feasibility of a longer school day to support common-calendar PD release days across all schools K-12.
- Continue to support eight initial Caring For Kids schools while pursuing additional grant funds to include the remaining 11 schools.

Goal 3. Align curriculum and assessments in math and literacy across content areas K-12 using the common core as a foundation.

- Determine when and how literacy skills will be taught and assessed K-12.
- Develop consistent literacy learning targets for grades 6-12 across content areas and determine assessments.
- Provide professional development for elementary teachers in the area of literacy.

-
- Provide professional development for teachers implementing writing strategies K-12.
 - Develop a K-12 mathematics curriculum that aligns to state standards and includes learning targets and objectives for each unit.
 - Provide professional development to teachers and administrators to align curriculum and assessments during the summer and throughout the year
 - Revise elementary report cards to reflect changes due to Common Core State Standards implementation.

Goal 4. Provide additional support to students in need of assistance in order to meet benchmarks, demonstrate proficiency in essential skills, and graduate from high school.

- Develop and implement a technology integrated middle school summer school program focused on math and literacy skills.
- Provide AVID middle school programs in math and science.
- Provide two AVID Summer Bridge programs for incoming ninth grade students at all high schools.
- Provide summer school for low income elementary students using Title funds.
- Provide elementary instructional interventions to meet the needs of students performing at the 20th percentile and below.

Goal 5. Consistently use data for diagnostic purposes to support instructional, structural, and programmatic decisions K-12.

- Identify common data points for all schools in order to develop a systemic approach to data analysis.
- Establish and implement a District wide approach to data analysis that guides and informs school data teams, K-12.
- Train principals and key instructional staff on the 4J data analysis system during the summer of 2013
- Provide professional development for building based data teams throughout the summer and school year.
- Provide leadership for data teams through a combination of administrators, Essential Skills Coordinators, and instructional coaches.

Financial Highlights and Program Changes

Adjustments related to enrollment and staffing ratio

- 6.82 decline in licensed FTE in Functions 1111, 1121, and 1131 as the net effect of: enrollment changes, an increase in the staffing ratio of 1.0, and an increase in 9.0 licensed FTE, which were added back in the fall of 2012 to elementary.
- 22.3 decline in licensed FTE in Functions 1111, 1121, and 1131 due to the effect of an additional increase in the student to classroom teacher ratio of 1.1 for elementary, 1.2 for middle, and 1.3 for high.

Please note the adjustments above do not include the impact of higher projected enrollment calculated in April that was used to set school staffing levels or the effect of the Open Enrollment policy. Increased expenditures associated with both items are captured within the Open Enrollment contingency.

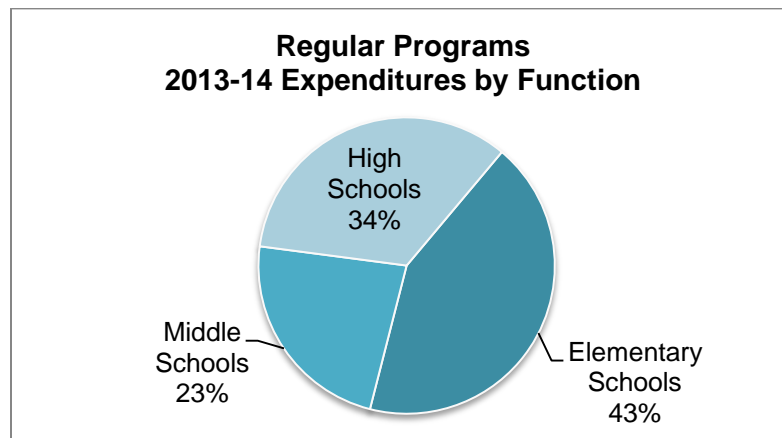
Reductions

- 10.93 FTE Essential Skills Coordinator positions eliminated. (Function 1111 & 1131)

- 5.0 FTE elementary music and 5.0 FTE P.E. program staff eliminated. (Function 1111)

Additions/Reallocations

- 1.34 licensed FTE increase in Function 1121 due to: 0.84 FTE to correct assignment to ATA elementary from Function 1111, and 0.50 FTE reallocated from Library/Media Services. (Function 2222)
- 0.22 classified FTE reallocated to other functions.
- Pools to cover school-based, short-term sick leave and professional development leave costs for licensed employees and school-based, long-term leave costs for licensed and classified employees have been created through the reallocation of existing substitute and temporary employee budget plus \$437,000 in additional funds. For functions 1111, 1121 and 1131, \$849,286 has been allocated to cover short-term sick leave costs and \$573,743 has been allocated for long-term leave costs.

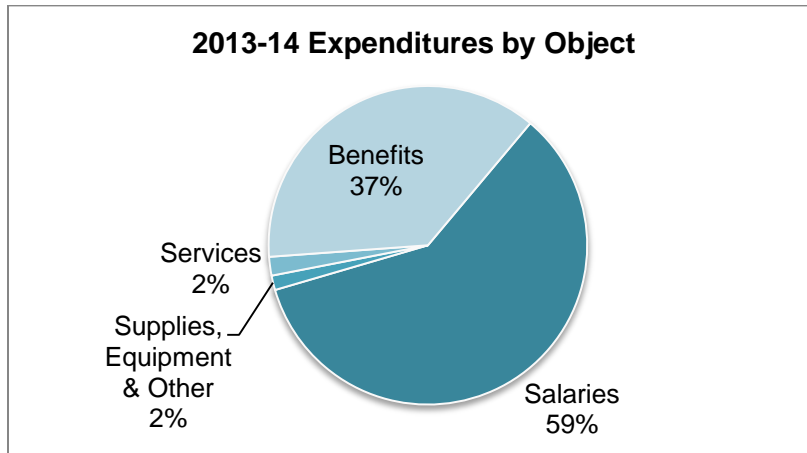


Regular Programs

Expenditures

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
Salaries	40,021,075	36,996,801	36,489,614	33,471,430 ¹
Benefits	21,022,658	21,747,142	21,549,495	21,015,460 ¹
Services	172,219	141,329	1,367,733	1,071,751 ²
Supplies	1,248,696	889,484	809,013	795,369
Equipment	-	-	-	-
Other	13,641	24,274	34,106	33,444
Total	62,478,290	59,799,030	60,249,961	56,387,455

¹ Reflects staffing and service reductions budgeted prior to the adoption of the 2013-15 state budget for K-12 education, the conclusion of contract negotiations with district employee groups, and final calculation of savings from PERS reform.
² Includes targeted funding to schools.



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.

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.

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.

Special Programs

Service Description

Special programs provide a wide range of instructional and related services for traditional and non-traditional students including those with disabilities, alternative education, talented and gifted, English Language Learner, summer school, charter schools, and other programs.

Key Board Goal for this service:

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

Budget Goals for 2013-14

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. Expand the continuum of special education services offered within the District to include life skills level of service.

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.

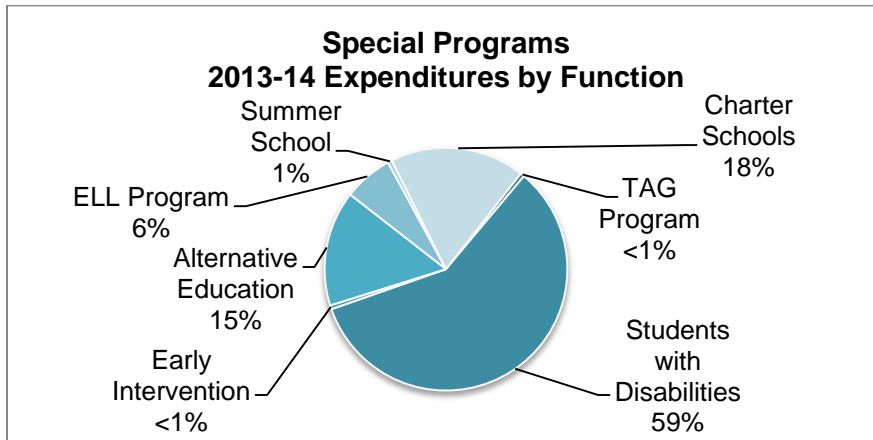
Financial Highlights and Program Changes

Reductions

- None.

Additions/Reallocations

- Total budget addition of \$2,084,000 resulting from ESD flex funds available to provide special education services, including 25.25 FTE (0.50 FTE, Function 1220; 23.75 FTE, Function 1221; and 1.00 FTE, Function 1229) and \$147,867 for discretionary spending.
- 3.14 FTE budget addition for anticipated loss of IDEA Title II grant funding (0.75 FTE, Function 1222; 0.74 FTE, Function 1223; and 1.65 FTE, Function 1252).
- 2.05 FTE conversions of FTE staffing to non-FTE staffing. (Function 1460)
- 1.0 FTE budget addition to reflect budget correction in Function 1280.
- Reallocation of 0.875 FTE amongst schools. (Function 1280)
- Redistribution of FTE from Function 1220 into newly-established Functions 1221, 1222, and 1223, resulting in no change to budget amount.
- Redistribution of FTE from Function 1250 into newly-established Functions 1251 through 1254, resulting in no change to budget amount.
- \$506,070 added to LCC programs. (Function 1280)
- \$54,000 reallocated from Libraries, Curriculum, and Student Development to support summer school programs. (Function 1460)

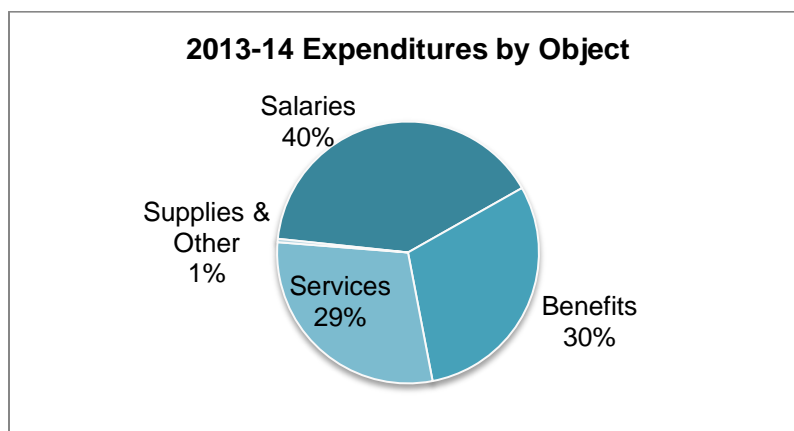


Special Programs

Expenditures

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
Salaries	9,264,244	8,432,752	8,277,678	9,358,772 ¹
Benefits	5,643,292	5,723,070	5,550,241	7,036,036 ¹
Services	6,058,651	6,791,545	5,972,359	6,822,599 ¹
Supplies	80,710	70,486	116,890	45,512
Equipment	0	0	0	0
Other	39,686	50,177	40,200	50,800
Total	21,086,583	21,068,030	19,957,368	23,313,719

¹ Reflects increased services related to the flow-through of \$2.1 million in Lane ESD funding and on-load of services formerly funded with federal grants. Also reflects budget reductions made prior to adoption of the 2013-15 state K-12 budget, conclusion of district employee group negotiations and final calculation of PERS savings.



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.

1220-1224 *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 Comprehensive 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.

1250-1254 *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 Learning Centers where students with disabilities go during certain periods of the school day to receive targeted instruction in specific subject or skill areas. 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.

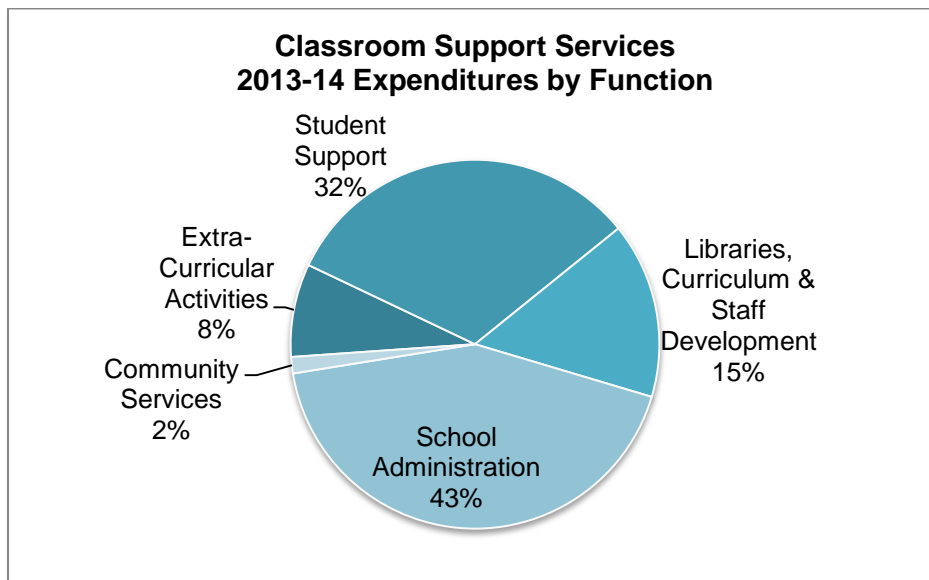
Classroom Support Services

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 2013–14 school year, which are associated with the seven core goals identified within the Direct Classroom Services (Regular Programs) section of the budget.

Major Functions

	<u>2013–14 Budget</u>
Extra-Curricular Activities	\$2,291,541
Student Support	9,003,036
Libraries, Curriculum and Staff Development	4,321,033
School Administration	12,007,642
Community Services	400,836
Total	<u>\$28,024,088</u>



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 Goals for 2013-14

Goal 1. Coordinate District extra-curricular 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.
- Identify ways to increase student participation, especially from underrepresented groups.

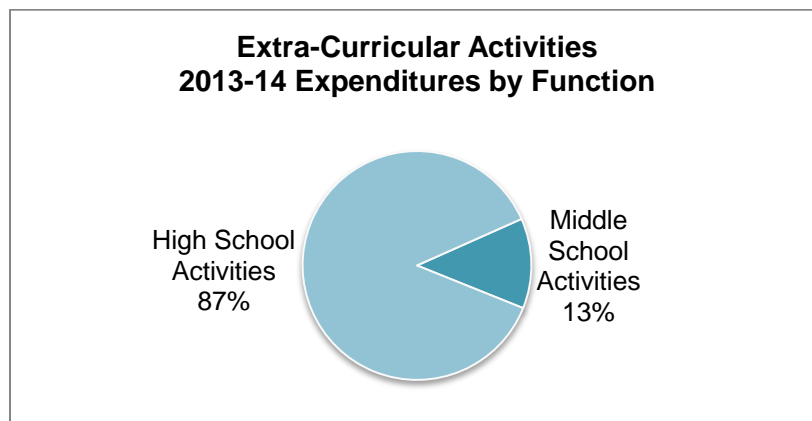
Financial Highlight and Program Changes

Reductions

- \$236,000 reduction related to:
 - \$100,000 budget reduction by eliminating the following non-FTE coaching positions at each high school: 6th Assistant Football; 2nd Assistant Boys Basketball; 2nd Assistant Girls Basketball; 2nd Assistant Volleyball; and 5th Assistant Track. (Function 1132)
 - The one-time correction to the 2012-13 budget.

Additions and Reallocations

- 0.25 FTE reallocation of budget authority. (Function 1132)

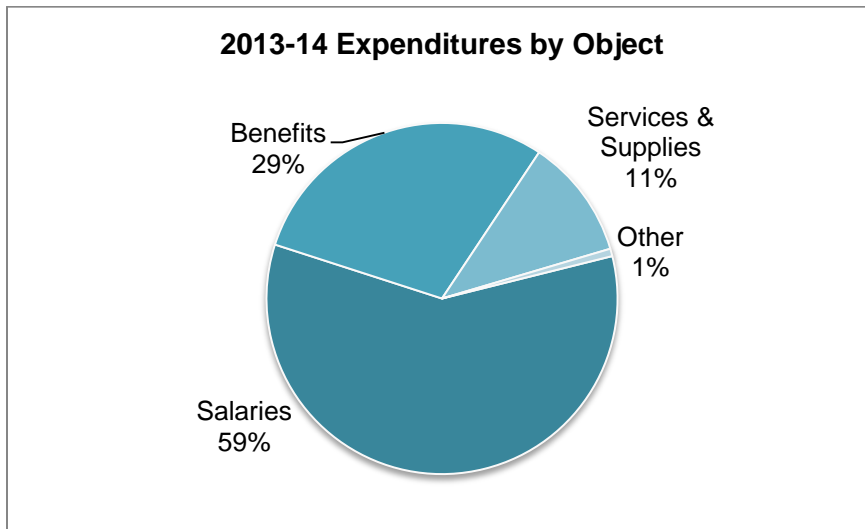


Extra-Curricular Activities

Expenditures

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
Salaries	1,682,860	1,513,251	1,606,690	1,348,834 ¹
Benefits	462,214	510,828	638,078	672,897 ¹
Services	200,449	171,525	174,270	181,718
Supplies	78,521	80,774	81,418	72,292
Equipment	0	0	0	0
Other	8,297	85,041	15,455	15,800
Total	2,432,340	2,361,419	2,515,911	2,291,541

¹ Reflects the net effects of fewer assistant coaching positions and higher PERS rates. Does not reflect the effects of district employee group negotiations or final calculation of PERS savings.



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 pro-grams supplement the basic instructional offerings by providing additional interests and experiences for student learning to take place.

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 and are described in other funds.*

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 2013-14

Goal 1. Establish a career and college readiness climate in our schools K-12.

- Participate in the FAFSA Completion project in all high schools.
- Strengthen professional development for counselors K-12.
- Provide specific college and career readiness activities in all elementary schools.
- Study ways to support elementary schools that do not have counseling FTE and increase counseling services K-12.

Goal 2. Provide additional support to students in need of assistance in order to meet benchmarks, demonstrate proficiency in essential skills, and graduate from high school.

- Develop and implement a technology integrated middle school summer school program focused on math and literacy skills.
- Provide two AVID Summer Bridge programs for incoming ninth grade students at all high schools.
- Provide summer school for low-income elementary students using Title funds.
- Provide elementary instructional interventions to meet the needs of students performing at the 20th percentile and below.

Financial Highlights and Program Changes

Reductions

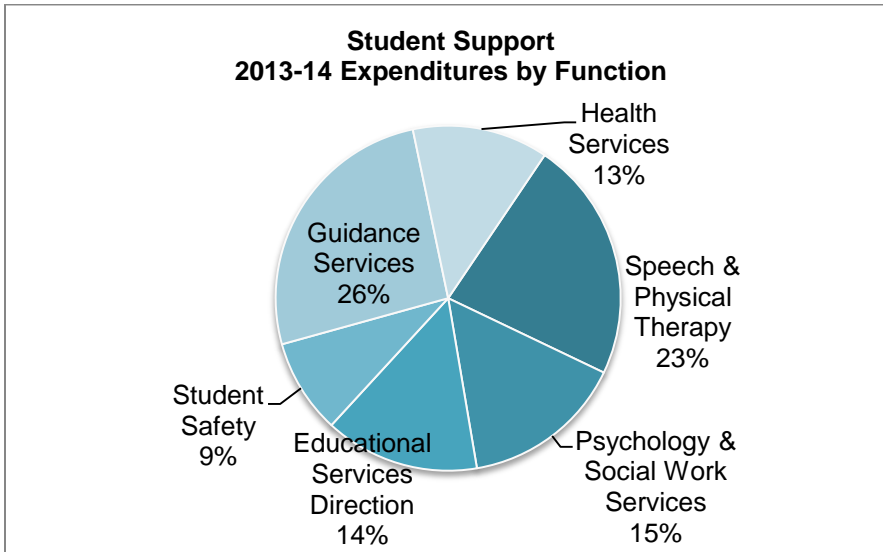
- 4.1 licensed FTE and 1.1 classified FTE budget reduction within Health Services. (Function 2131)

Additions and Reallocations

- 2.16 FTE reallocated to Function 2115 from Library/Media Services (Function 2222) amongst schools.
- 3.5 FTE reallocated from Psychological Counseling Services (Function 2143) to Health Services. (Function 2131)
- 0.5 FTE for Counselors (Function 2122) reallocated to Function 2115 amongst schools.
- 3.95 FTE resulting from ESD flex funds available to provide special education services. (Function 2131)
- 0.88 FTE for Counselors (Function 2122) in Private Alternative Programs-Eugene Education Options reallocated to Computing and Information Services to support on-line learning (Function 2660).
- Pools to cover school-based, short-term sick leave and professional development leave costs for licensed employees and school-based, long-term leave costs for

licensed and classified employees have been created through the reallocation of existing substitute and temporary employee budget plus \$437,000 in additional funds. For function 2122, \$98,811 has been allocated to cover for short-term sick leave costs and \$61,029 has been allocated for long-term leave costs.

- \$30,000 reallocated from other department resources to support 504 Plan Diabetic Support staffing and services. (Function 2139)
- \$11,958 in discretionary funding converted to FTE (0.12) and reallocated from Function 2122 to Computing and Information Services to support on-line learning (Function 2660).

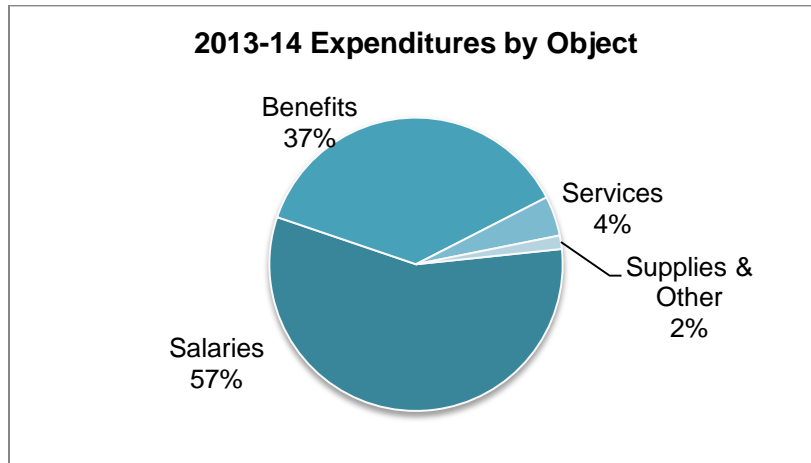


Student Support

Expenditures

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
Salaries	5,088,557	4,909,159	4,972,378	5,120,757 ¹
Benefits	2,704,770	2,886,981	3,048,098	3,353,734 ¹
Services	541,844	488,353	357,772	394,897
Supplies	60,600	48,239	76,323	132,348
Other	1,970	4,785	750	1,300
Total	8,397,742	8,337,517	8,455,321	9,003,036

¹ Reflects increased services related to the flow-through of \$2.1 million in Lane ESD funding and on-load of services formerly funded with federal grants, net of decreases from the restructuring of health services. Also reflects budget reductions made prior to adoption of the 2013-15 state K-12 budget, conclusion of district employee group negotiations and final calculation of PERS savings.



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 Counseling 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 Counseling Services*

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

2152 *Speech Pathology Services*

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.

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.

Budget Goals for 2013-14

Goal 1. Increase teacher effectiveness through improving instructional practice.

- Provide professional development for teachers and principals through Jon Saphier's course "The Skillful Teacher".
- Provide collaborative learning experiences for administrators and a teaching partner K-12 through participation in the Learning About Learning Networks.
- Implement a common schedule at high schools that includes teacher collaboration time in the daily schedule.
- Implement the new Professional Development Growth Plan and Teacher Effectiveness System in all schools.
- Study feasibility of a longer school day to support common-calendar PD release days across all schools K-12.

Goal 2. Align curriculum and assessments in math and literacy across content areas K-12 using the common core as a foundation.

- Determine when and how literacy skills will be taught and assessed K-12.
- Develop consistent literacy learning targets for grades 6-12 across content areas and determine assessments.
- Provide professional development for elementary teachers in the area of literacy.
- Provide professional development for teachers implementing writing strategies K-12.
- Develop a K-12 mathematics curriculum that aligns to state standards and includes learning targets and objectives for each unit.
- Provide professional development to teachers and administrators to align curriculum and assessments during the summer and throughout the year.

Goal 3. Consistently use data for diagnostic purposes to support instructional, structural, and programmatic decisions K-12.

- Establish and implement a District-wide approach to data analysis that guides and informs school data teams, K-12.
- Train principals and key instructional staff on the 4J data analysis system during the summer of 2013
- Provide professional development for building based data teams throughout the summer and school year.
- Provide leadership for data teams through a combination of administrators, Essential Skills Coordinators, and instructional coaches.

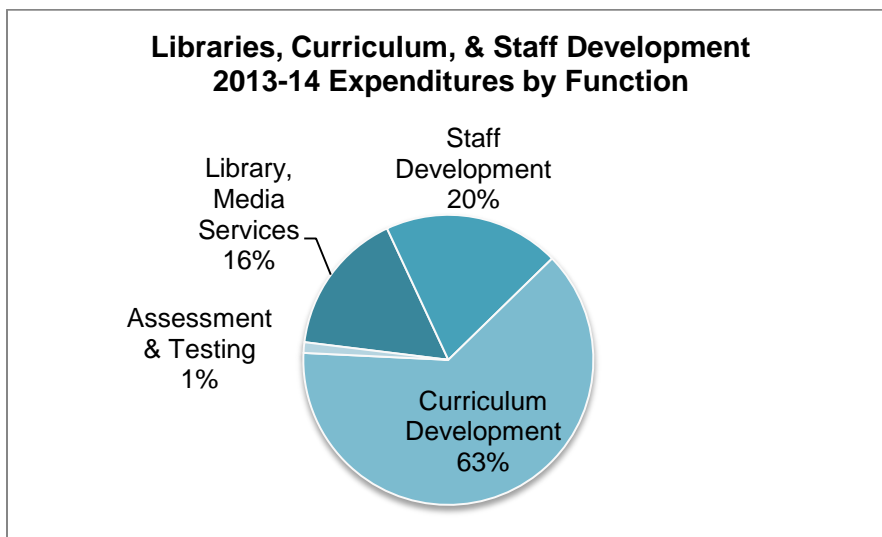
Financial Highlights and Program Changes

Reductions

- 0.85 FTE Essential Skills Coordinator positions eliminated. (Function 2240)
- 0.3 FTE licensed professional development staffing eliminated. (Function 2211 and 2215).

Additions and Reallocations

- 6.25 FTE (budget conversions from 6.7 FTE from other employee groups) which include: 1.0 FTE Director of Research & Planning, 1.0 FTE Associate Director K-12 Curriculum, 1.0 FTE College & Career Readiness Director, and 1.0 FTE Financial Management Analyst III, and 2.25 FTE which includes OAKS Coordinator, TOSA, and Program Coordinator Assistant. (Function 2211)
- 1.3 FTE transferred from Function 2211 to Function 2660.
- 0.15 FTE transferred from Function 2110 to Function 2211.
- 0.66 FTE transferred from Function 2321 to Function 2211.
- 0.2 FTE transferred to Function 2660. (Function 2240)
- Pools to cover school-based, short-term sick leave and professional development leave costs for licensed employees and school-based, long-term leave costs for licensed and classified employees have been created through the reallocation of existing substitute and temporary employee budget plus \$437,000 in additional funds. For Function 2240, \$251,165 has been allocated to cover short-term professional development leave costs for licensed staff.
- \$55,400 net reallocations from Function 2210 to support other functions.
- \$12,365 net reallocations to Function 2211 from other functions.
- \$42,000 net reallocations from Function 2213 to support other functions.
- \$10,800 reallocation to Function 2230 from other functions.
- \$21,100 net reductions to Function 2240 from other functions.

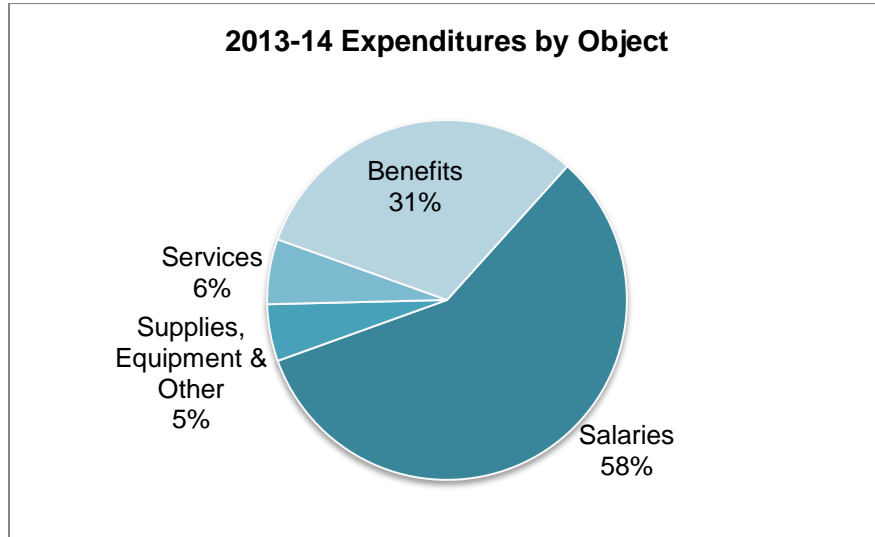


Libraries, Curriculum, and Staff Development

Expenditures

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
Salaries	2,912,602	2,220,632	2,411,816	2,499,194 ¹
Benefits	1,487,812	1,131,869	1,248,582	1,348,224 ¹
Services	321,423	357,596	325,610	252,552
Supplies	219,253	210,570	185,800	221,063
Other	4,715	4,734	0	0
Total	4,945,806	3,925,401	4,171,807	4,321,033

¹ Reflects restructuring of instructional support to schools budgeted prior to adoption of the 2013-15 state K-12 budget, conclusion of district employee group negotiations and final calculation of PERS savings.



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.

2212 *Site-Based Improvement of Instruction*

Site-based activities associated with directing and managing the improvement of instructional 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.

2222 *Library/Media Services*

Activities such as selecting , acquiring, preparing, cataloging, and circulating print and non-print materials, and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center, media materials, and instruction of students in the use of media center materials and equipment.

2223 *Multimedia Services*

Activities such as selecting, preparing, caring for, and making available to members of the instructional staff all multimedia equipment and materials.

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.

School Administration

Service Description

School Administration 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.

Budget Goals for 2013-14

Goal 1. Establish a career and college readiness climate in our schools K-12.

- Begin AVID at Madison Middle School, Kelly Middle School, and Sheldon High School, bringing the total number of AVID schools to ten.

Goal 2. Increase teacher effectiveness through improving instructional practice.

- Provide professional development for teachers and principals through Jon Saphier's course "The Skillful Teacher".
- Provide collaborative learning experiences for administrators and a teaching partner K-12 through participation in the Learning About Learning Networks.
- Implement a common schedule at high schools that includes teacher collaboration time in the daily schedule.
- Implement the new Professional Development Growth Plan and Teacher Effectiveness System in all schools.
- Study feasibility of a longer school day to support common-calendar PD release days across all schools K-12.

Goal 3. Align curriculum and assessments in math and literacy across content areas K-12 using the common core as a foundation.

- Provide professional development to teachers and administrators to align curriculum and assessments during the summer and throughout the year
- Revise elementary report cards to reflect changes due to Common Core State Standards implementation.

Goal 4. Consistently use data for diagnostic purposes to support instructional, structural, and programmatic decisions K-12.

- Establish and implement a district wide approach to data analysis that guides and informs school data teams, K-12.
- Train principals and key instructional staff on the 4J data analysis system during the summer of 2013
- Provide leadership for data teams through a combination of administrators, Essential Skills Coordinators, and instructional coaches.

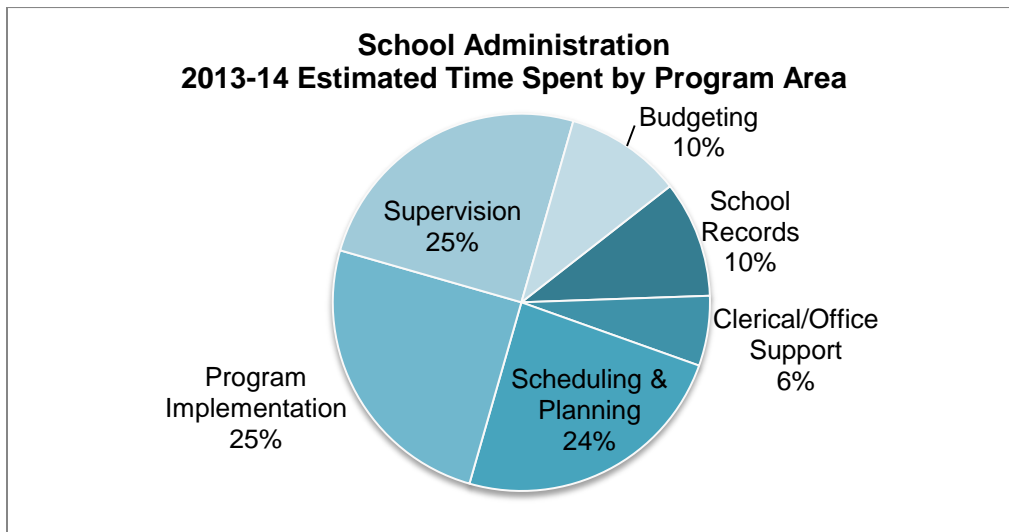
Financial Highlights and Program Changes

Reductions

- None.

Additions and Reallocations

- 0.5 administrative FTE restored to Twin Oaks elementary, and reallocation of 1.23 classified FTE for all schools for principal office support (Function 2411) from several other functions.
- \$110,000 increase to reflect change in rental revenue sharing based on higher projected revenues. (Function 2411)
- Pools to cover school-based, short-term sick leave and professional development leave costs for licensed employees and school-based, long-term leave costs for licensed and classified employees have been created through the reallocation of existing substitute and temporary employee budget plus \$437,000 in additional funds. For function 2411, \$32,453 has been allocated to cover long term leave costs for classified staff.

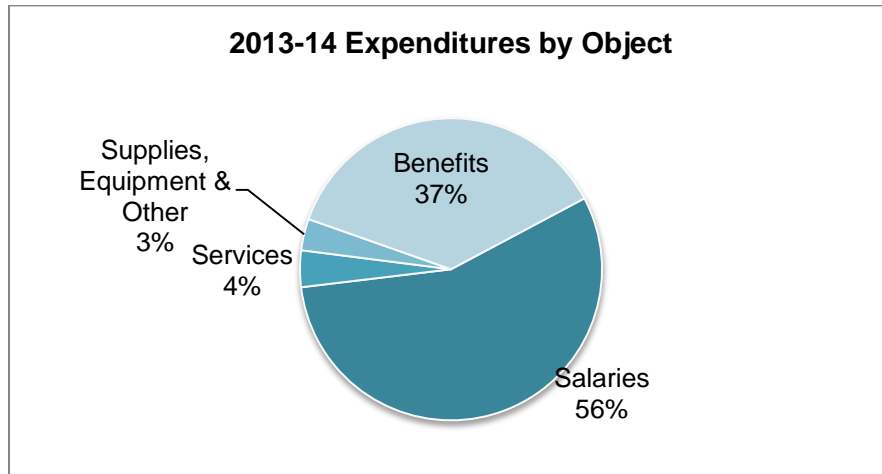


School Administration

Expenditures

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
Salaries	7,293,900	6,944,822	6,458,586	6,708,955 ¹
Benefits	3,894,419	4,117,201	4,064,240	4,422,747 ¹
Services	399,383	368,926	467,536	470,619
Supplies	208,762	199,007	282,246	405,320
Equipment	0	6,400	0	0
Other	14,161	4,459	250	0
Total	11,810,626	11,640,816	11,272,858	12,007,642

¹ Reflects budget reductions made prior to adoption of the 2013-15 state K-12 budget, conclusion of district employee group negotiations and final calculation of PERS



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.

Community Services

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 2013-14

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 Eugene Education Options site will be relocated to the Lane Community College campus in 2013-14. The instructional program includes child care classes as a part of the curriculum. This program is supported by tuition fees from parents.

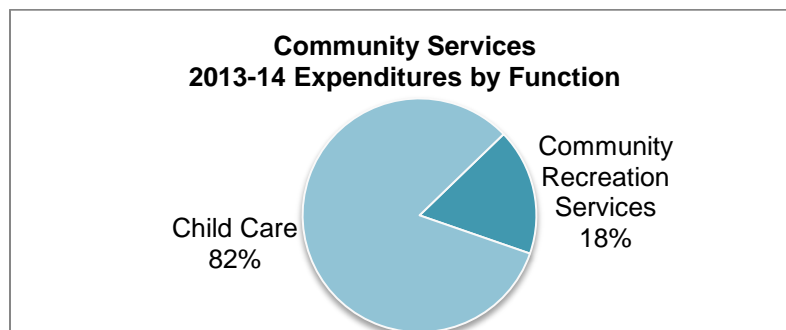
Financial Highlights and Program Changes

Reductions

- None.

Additions and Reallocations

- 0.5 increase in FTE for Facilities Coordinator position, bringing position to 1.0 FTE. (Function 3320)
- 0.72 professional FTE added for Young Parent Program Supervisor. This position was inadvertently omitted from the 2012-13 budget. (Function 3510)
- 1.0 FTE Recreation Activity Coordinator position eliminated (Function 3320) to fund FTE and discretionary increases in Function 2630.
- Pools to cover school-based, short-term sick leave and professional development leave costs for licensed employees and school-based, long-term leave costs for licensed and classified employees have been created through the reallocation of existing substitute and temporary employee budget plus \$437,000 in additional funds. For function 3510, \$1,967 has been allocated to cover long term leave costs for classified staff.

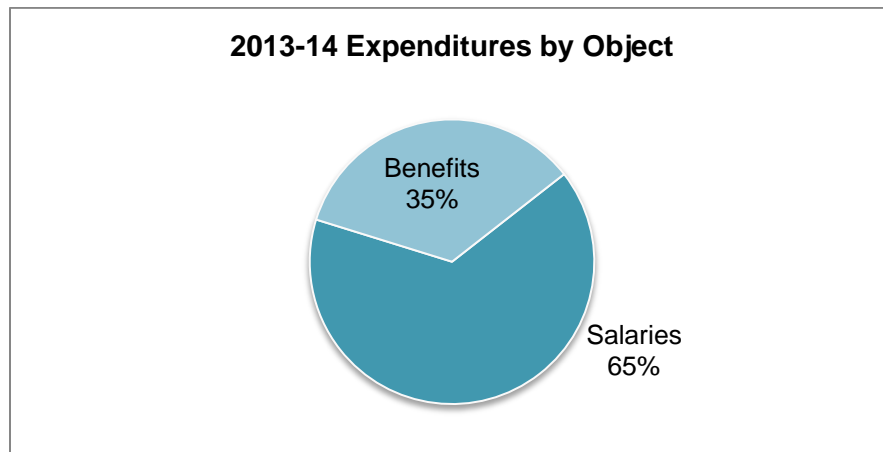


Community Services

Expenditures

	10–11 Actual	11–12 Actual	12–13 Budget	13–14 Adopted
Salaries	291,225	227,238	206,564	261,932 ¹
Benefits	168,867	134,714	106,611	138,904 ¹
Services	7,017	25,070	8,000	0
Supplies	0	0	0	0
Other	0	0	0	0
Total	467,108	387,022	321,175	400,836

¹ Includes higher PERS rates and 0.72 professional staff to support the child care program at Eugene Education Options. Staff allocated in previous years was not fully appropriated in the 2012-13 budget. Does not reflect adoption of the 2013-15 state K-12 budget, conclusion of district employee group negotiations or final calculation of PERS savings.



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.

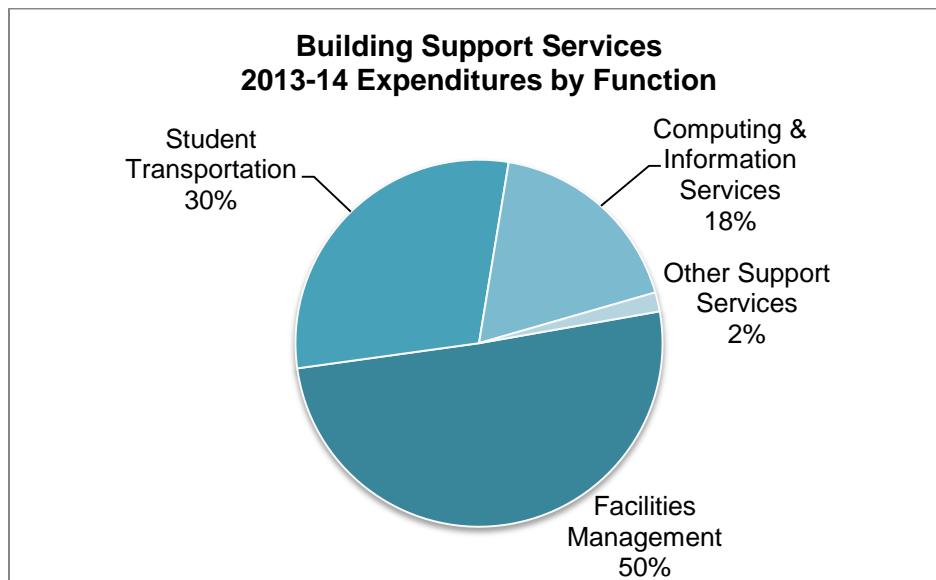
Building Support Services

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>2013-14 Budget</u>
Facilities Management	\$12,320,072
Student Transportation	7,253,651
Computing & Information Services	4,370,423
Other Support Services	410,368
Total	<hr/> \$24,354,514



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 2013-14

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 supports approximately \$1 million in General Fund building repair costs. See Capital Projects Fund.

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

Support will be provided to assist the Superintendent and Board in responding to public concerns and questions regarding the Long Range Facilities Plan and 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 ninth 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 provide support to the department's repair functions. It is estimated that actual preventive maintenance activities have been reduced by approximately 65% as a result of these maintenance staff reductions. See Capital Projects Fund for additional information.

Goal 4. Continue implementation, training, and refinement of the new facilities scheduling system.

Implementation of a new facilities scheduling system has enabled more efficient on-line scheduling of District facilities; added consistency to scheduling processes and recordkeeping across the District; provided automated invoicing of rental charges; and provided up-to-date information to schools, users, and schedulers; thus reducing scheduling conflicts and providing consistent, thorough, and accurate communication across the system. Additional training is required for school-based staff in order to become proficient with the scheduling system and to fully realize the benefits provided.

Additional refinements will include more fully utilizing the system for scheduling of outdoor facilities for youth sports organizations.

Goal 5. Continue the process of evaluation and implementation of special needs routing using the Edulog school bus routing system.

Conversion of the routing system in 2012-2013 was challenging and did not fully result in more efficient routing for the special needs transportation system. Continued evaluation is required to determine if the current routing product is the best choice and method for routing special needs services.

Goal 6. Adjust transportation services to provide support for movement toward common schedules at high schools and middle schools.

The additional service requires modification of existing bus routes, as well as some modest increase in service. 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 in the Capital Projects Fund) 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 in excess of \$200,000 in utility cost increases, driven primarily by rate increases, without increasing the corresponding budgets. Continued monitoring of utility usage will provide the information necessary to guide focused efforts at specific sites. Monitoring is also important to quickly identify system failures which otherwise may cause excessive energy use and/or compromise the comfort and well-being of building occupants.
- 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 \$70,647 in materials costs, were shifted from the General Fund to the Capital Projects Fund. These costs will be paid from bond proceeds for four more years.

Transportation

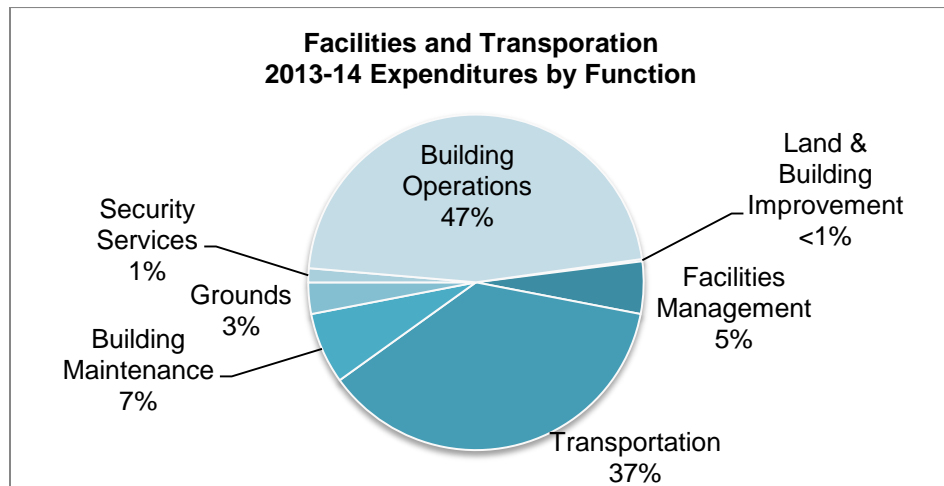
Over the past few years, 4J Transportation has continued to deploy additional technologies to provide easier access to information for schools and parents, and to interface the routing software with windows-based and mapping products for ease of use. This minimizes staff time by providing wider information 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 has enabled the conversion of the special needs routing system to the same (Edulog) routing system used for the regular routes. A new version of the routing software is expected to reduce the amount of staff time used to maintain and update routes.

Reductions

- None.

Additions and Reallocations

- 0.50 administrative FTE (0.40 FTE Construction Program Manager and 0.10 FTE Director of Facilities Management) in Facilities Management (Function 2541) transferred to Capital Projects Fund (420).
- 1.0 administrative FTE Facilities Manager position (Facilities Management, Function 2541) created through the conversion of 0.50 FTE Electrician Specialist position and completion of full on-load of CIP Program Manager to the Capital Program (bond funds). (A portion of the program manager and director positions had been utilized to temporary “hold” a partial FTE when the Assistant Director position was vacated).
- 4.871 classified FTE Bus Drivers and \$55,750 in fuel and supplies added for four new routes required to support the super boundary for River Road ELS and Buena Vista ELS, and five new routes to support the common high school schedule. (Functions 2552 and 2554). (Net operating cost to the District is expected to be approximately \$72,900 after state reimbursement of qualifying expenses).
- \$139,177 added to Care of Building Services for increased insurance premiums as follows: \$122,047 increase in Function 2548; \$18,949 increase in Function 2549; \$3,379 increase in Function 2551; \$5,198 decrease in Function 2552.
- \$40,000 for alternative education program transportation support. (Function 2555)
- Pools to cover school-based, short-term sick leave and professional development leave costs for licensed employees and school-based, long-term leave costs for licensed and classified employees have been created through the reallocation of existing substitute and temporary employee budget plus \$437,000 in additional funds. For function 2548, \$23,602 has been allocated to cover long term leave costs for classified staff.

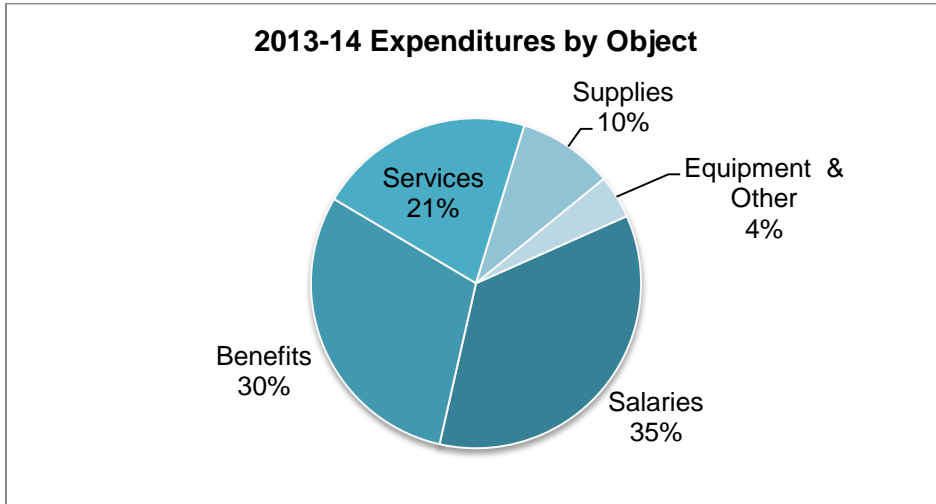


Facilities and Transportation

Expenditures

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
Salaries	7,566,711	6,658,125 ¹	6,746,284 ¹	6,892,509 ¹
Benefits	5,100,387	5,003,402 ¹	5,370,298 ¹	5,868,124 ¹
Services	3,442,264	3,717,019	4,164,716	4,152,949
Supplies	1,961,832	1,774,685 ¹	1,742,791 ¹	1,832,796 ¹
Equipment	27,740	28,424	52,677	41,616
Other	617,844	629,600	645,287	785,729
Total	18,716,777	17,811,255	18,722,054	19,573,723

¹ Reflects an increased number of bus drivers and restructuring facilities staff in relation to the capital improvement program in addition to reductions budgeted prior to adoption of the 2013-15 state K-12 budget, conclusion of district employee group negotiations and final calculation of PERS savings.



Major Functions

2541 Facilities Management

Activities to direct and manage the operation and maintenance of school plant facilities.

2542 Building Division Services

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

2543 *Grounds Division Services*

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

2544 *Building Repair and Maintenance*

- Building Construction
- Remodeling/Alterations

2546 *Security Services*

- Security Monitoring
- Security Patrolling
- Locks & Keys
- Asbestos Management
- Building Safety

2548 *Care of Buildings Services*

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

2549 *Fleet Maintenance Services*

Operation of the District's motor pool services.

2551 *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).

2559 *Other Pupil Transportation Services*

Pupil transportation services which cannot be classified under the preceding functions. Included are the costs for contracted transportation services, transportation permits, transportation safety, and out of District transportation.

4150 *Building Acquisition, Construction, and Improvement Services*

Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

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, 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 Goals for this service:

- 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 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 2013-14

Goal 1. Implement New Student Information System and Data Warehouse

The new student information system and data warehouse will be used to collect and manage disaggregated student information for administrators, teachers and staff to inform instruction, facilitate data analysis, and provide both internal and external reporting.

Both systems will also provide a parent portal (called ParentVUE) that allows parents to track their student's progress, better communicate with teachers, and support their children's achievement. This directly supports the Board goal to engage families, specifically the key result to "provide timely parent access to all of their student's information about grades, assignments, progress and attendance...so that families can better support student learning and success in school."

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.

Goal 2. Provide Reliable Wireless Connectivity, Internet, and Telephone Service Throughout the District

Wireless installations will be completed in most District schools with the only exceptions being schools designated to be replaced as part of a construction bond. Centrally, equipment will be upgraded to provide faster internet connectivity and more IP addresses to support the ever increasing number of devices in the District. Finally, the outdated telephone systems will begin to be upgraded to replace obsolete equipment.

Goal 3. Pilot Personal Educational Devices and Interactive Textbooks

The pilot project in the North region and Sheldon region will be implemented fully. This includes extensive on-going training for staff, data analysis of student progress, and comprehensive parent engagement. This pilot is expected to positively and significantly impact student achievement by providing a more personalized educational experience

and more engaging curriculum. Because all students are included in this pilot, this work also helps close the technology gap between more and less economically advantaged students.

Goal 4. On-line Support for Graduation

A new model will be implemented with respect to how on-line learning is budgeted and delivered in middle and high school. Instead of simply focusing on credit recovery, a spectrum of on-line opportunities will be provided to support struggling students before they fail a class and to offer new classes for the first time. A critical focus will be to provide these new opportunities to Talented and Gifted students, particularly Advanced Placement courses in areas we cannot offer in our high schools.

Goal 5. Implement a Centralized Purchasing and Desktop Support Model

Technology will be purchased and received centrally to secure the best pricing and to allow the department to set-up and better track new equipment. In addition, the desktop support model, which is currently distributed and resource intensive, will be migrated to a more centralized model with always-available telephone and on-line support.

Financial Highlights and Program Changes

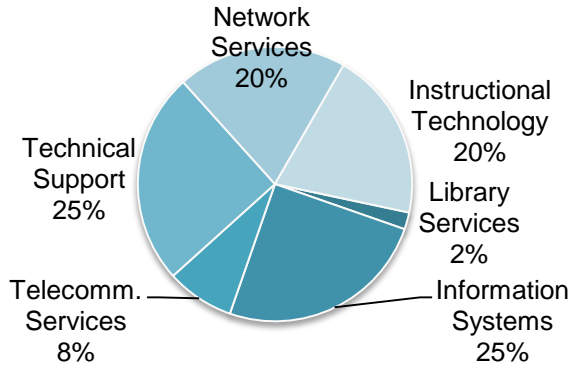
Reductions

- 1.0 FTE reduction in the Central Library Services function, totaling \$75,000 of savings in salary, payroll, and benefit costs. (Function 2660)
- Reorganization of the Technical Support Services function, resulting in a reduction of 4.4 FTE totaling \$200,000 of savings in salary, payroll, and benefit costs. (Function 2665)
- \$100,000 reduction in discretionary appropriations.

Additions and Reallocations

- 0.209 administrative FTE and 0.1 supervisory FTE were shifted to the Capital Projects Fund to perform project management for technology projects funded with general obligation bond proceeds. (Function 2660)
- 0.5 FTE increase in classified FTE for additional phones/intercom support. (Function 2660)
- 1.0 administrative FTE, 1.0 professional FTE, and 0.5 classified FTE transferred from the Instruction Department (Functions 2211, 2240, and 2665) to CIS to support Instructional Technology, including the Personal Device Pilot. (Function 2660)
- 1.0 licensed FTE transferred from Function 2122, Counseling Services, to CIS to support on-line learning. (Function 2660)
- 0.08 supervisory FTE, 1.1 professional FTE, 0.13 classified FTE, and 0.15 administrative FTE were shifted to the Grants Fund (Fund 260) to manage expenditures and collections for the Eugene Student Information Consortium, which supports 4J and five other school district's student information systems and data warehouses (Springfield, Bend-La Pine, Eagle Point, Three Rivers, and Coos Bay school districts). (Function 2660)
- \$135,338 was also shifted from Function 2660 in the General Fund to Function 2660 in the Grants Fund to support the Eugene Student Information Consortium.
- \$80,000 of credit recovery funds moved from the Instruction Department to CIS to support on-line learning. (Function 2660)
- \$40,240 increases in costs to support the implementation of a new hosting environment for the Lawson business system. (Function 2660)

**Computing and Information Services
2013-14 Estimated Time Spent by Program Area**



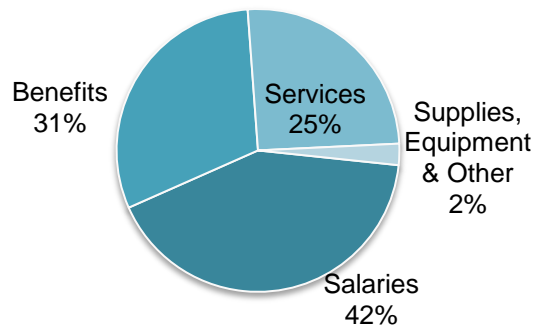
Computing and Information Services

Expenditures

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
Salaries	1,300,215	1,858,192	1,897,419	1,822,572 ¹
Benefits	663,964	1,100,246	1,232,353	1,331,367 ¹
Services	1,126,282	996,779	993,365	1,110,257
Supplies	114,477	81,931	102,500	105,627
Equipment	0	152,785	0	0
Other	540	845	600	600
Total	3,205,478	4,190,778	4,226,238	4,370,423

¹ Reflects budget reductions made prior to adoption of the 2013-15 state K-12 budget, conclusion of district employee group negotiations and final calculation of PERS savings. Authority for revenue-backed consortium work has been moved to the Federal, State and Local Programs Fund.

2013-14 Expenditures by Object



Major Functions

2660 *Computing and 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
 - Maintenance of library server
- Technical Repair Services
 - Computers
 - Clock, bells, intercoms
- On Line Learning
 - Virtual High School collaborative
 - Tier 2 and Tier 3 supports
 - Credit Recovery
- Instructional Technology
 - Personal device pilot
 - District wide technology integration and professional development

-
- 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 Technology Services*

Activities concerned with data processing which are not described above.

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 the Financial Services organizational chart in the Information Section.)

Key Board Goal for this service:

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

Budget Goals for 2013-14

Goal 1. Support Nutrition Services program

Implementation of the federal Healthy, Hunger-Free Kids Act of 2010 has resulted in changes to menus and also to the foods and products ordered for the Nutrition Services program. Warehouse staff will support these innovations by researching products available and delivering them to the schools.

Goal 2. Assist with school consolidations

Staff will coordinate and move teacher materials and classroom furniture related to the consolidation of instructional programs.

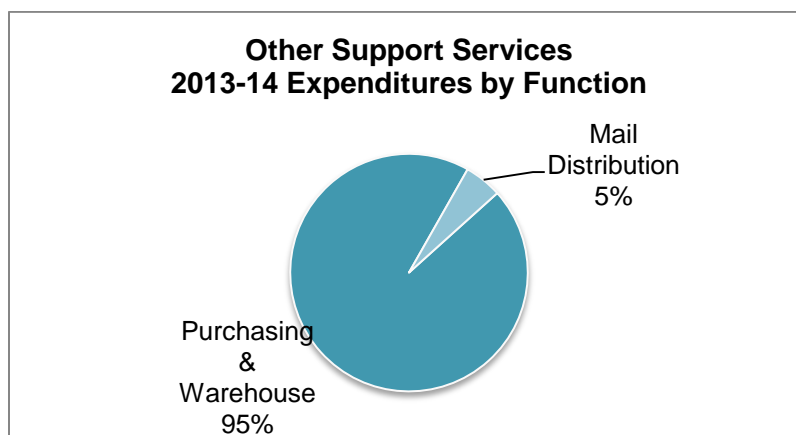
Financial Highlights and Program Changes

Reductions

- None

Additions and Reallocations

- None

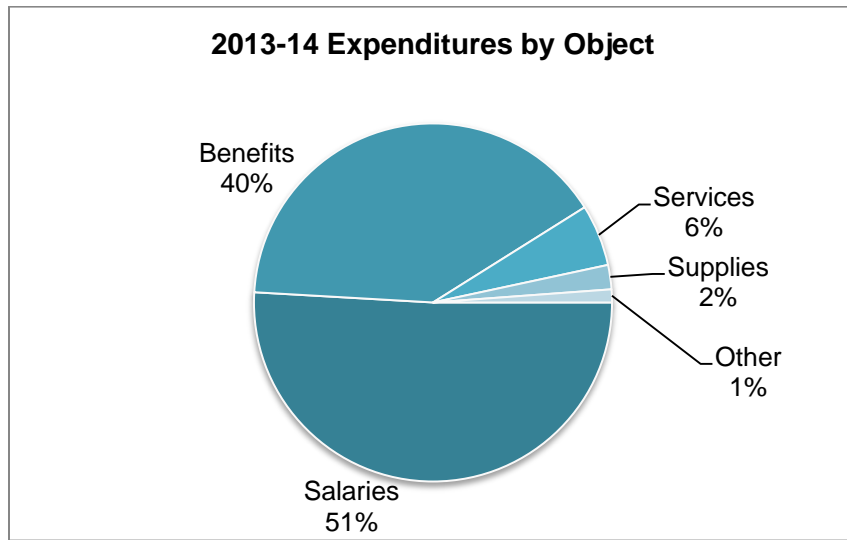


Other Support Services

Expenditures

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
Salaries	214,737	228,514	210,654	208,920
Benefits	131,486	148,029	146,366	164,844 ¹
Services	28,722	13,309	14,617	22,800
Supplies	11,277	11,542	8,962	9,003
Other	4,710	4,550	4,200	4,800
Total	390,933	405,944	384,799	410,368

¹ Reflects higher PERS rates.



Major Functions

2575 *Purchasing and Warehouse 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 *Mail Distribution Services*

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

Central Support Services

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

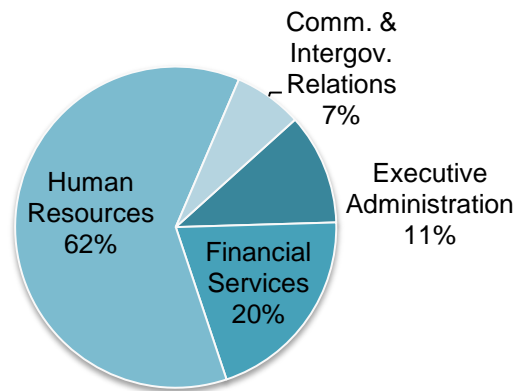
- Executive Administration includes the School Board and the Office of the Superintendent. The School Board has the ultimate responsibility for the education of children residing within the school district (ORS 332.072), budgeting the resources allocated by the State Legislature and, to the extent allowed 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 and paid out of the Postemployment Benefits Fund.
- 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>2013–14 Budget</u>
Executive Administration	\$ 937,369
Financial Services	1,702,508
Human Resources	5,151,881 ¹
Communications & Intergovernmental Relations	577,502
Total	<u>\$8,369,260</u>

¹ Includes \$3,500,000 payment from General Fund to Postemployment Benefits Fund to address 2013–14 obligations, including early retirement incentive payments.

**Central Support Services
2013-14 Expenditures by Function**



Executive Administration

Service Description

The School Board helps ensure that the fundamental purpose of the District—to provide the best possible education for every student—is realized. It has responsibility for establishing and supporting the overall purpose of the 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 2013-14

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 September 19, 2012.

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

The Board is committed to ensuring that all students graduate and are college and career ready. Every school must improve teaching and learning with a focus on the Common Core State Standards. Our expectation is that every student will make at least one year of academic growth in each school year. All staff shall provide the support needed to actively engage students in their learning. Some schools require additional resources to achieve District and State academic goals and close the achievement gap.

Key Results

1. By 2015-16, the District will implement the Common Core State Standards, providing clear goals for student learning in English language arts and math and focusing instruction on the knowledge and essential skills that all students will demonstrate for college and career readiness and to achieve the Oregon diploma.
2. In 2012-13, begin tracking both formative academic growth and college and career readiness measures that will be used to assess student preparation at all levels for post-high school education and careers, including:
 - the proportion of ninth graders earning six credits,
 - the percentage of students fully scheduled at each grade level,
 - attendance rates by grade level,
 - EXPLORE college and career readiness results for eighth and ninth grade students,
 - PLAN college and career readiness results for tenth grade students,
 - OAKS (Oregon Assessment of Knowledge and Skills) and essential skills performance for all students and for subgroups,
 - graduation rates for four-year and five-year cohorts,

-
- the number and percentage of graduates who enter two-year and four-year colleges; and
 - the number of graduates who are still enrolled in postsecondary education 16 months following their high school graduation.
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.
 4. By 2020-21, the overall five-year cohort graduation rate for 4J students will reach 100%. Students with disabilities will have a 100% completion rate resulting in a regular, modified, extended diploma or a certificate of program completion.

Goal 2. Staff Capacity Building: Build our staff capacity to perform at a high level.

Staff capacity to deliver high quality instruction is a key lever to student success. Collaborative, data-informed decision-making processes and practice and continued systemic professional development are essential to our success as a school district.

Key Results

1. By June 2013, implement 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 2013, implement collaborative practices K-12 that 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 2013-14, pilot and fully implement a more rigorous and growth-oriented performance evaluation system for all teachers with the purpose of developing and retaining a highly skilled and high performing workforce. Improve alignment of our principal evaluation and teacher evaluation.
5. By June 2013, 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.
6. By June 2013, design a coherent, consistent and systemic approach to deliver professional development that strengthens teacher expertise District-wide in best practices that enhance instruction, student achievement and college and career readiness.

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 reach student achievement goals, and increases operational efficiency while reducing long-term capital needs.
2. By June 2013, the District will monitor and evaluate the effectiveness and impact of providing resources to schools based on our school needs index.
3. By January 2013, build upon data, analysis and public input, to adopt an updated long-range facilities plan and determine whether to refer a bond measure to voters in May 2013.
4. By June 2013, evaluate the cost effectiveness and efficiency of greater centralized purchasing and of shared services with Lane ESD and Springfield and Bethel school districts.

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 2012-15, the Board will work with other local school districts, the Lane County legislative delegation, the Governor's Chief Education Officer and education advisor, the Deputy Superintendent of Public Instruction, the City of Eugene, other elected officials, OSBA and other groups to advocate for legislation in support of increased student achievement envisioned in Oregon's 40-40-20 goal, the funding level identified in the Oregon Quality Education Model and the local control of schools.
2. The Board and staff will work with the 4J Equity Committee to create community partnerships and connections that increase the opportunities for all 4J students to meet college and career readiness goals receive the 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 2014, provide timely parent access to all of their student's information about grades, assignments, progress and attendance through the District's student information system, so that families can better support student learning and success in school.

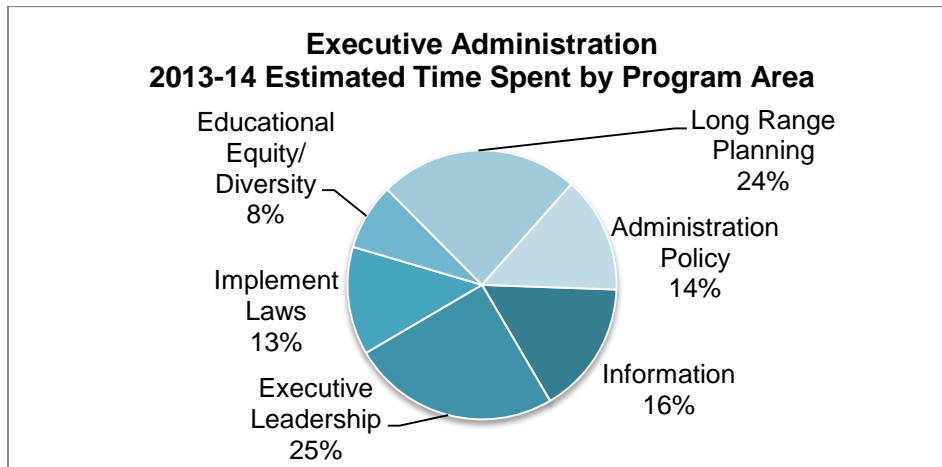
Financial Highlights and Program Changes

Reductions

- None

Additions and Reallocations

- 0.500 licensed FTE TOSA moved from (Function 2321) to Direction of Instruction Services. (Function 2211)
- 0.160 professional FTE moved from (Function 2321) to Direction of Instruction Services. (Function 2211)
- \$100,000 added to support instructional initiatives. (Function 2321)

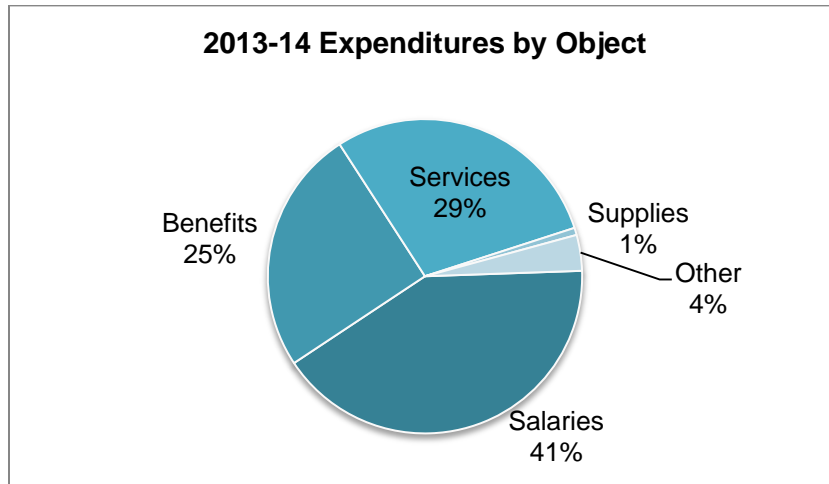


Executive Administration

Expenditures

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
Salaries	392,138	394,119	409,362	386,587 ¹
Benefits	192,261	150,951	224,175	235,974 ¹
Services	216,158	265,654	196,889	273,318
Supplies	4,012	8,070	10,750	6,990
Other	33,125	21,106	36,000	34,500
Total	837,695	839,898	877,176	937,369

¹ Represents the net effect of moving 0.66 FTE to Instruction Dept. and shifting budget authority to support instructional initiatives from Instruction Dept. Does not reflect the effects of district employee group negotiations or final calculation of PERS savings.



Major Functions

2311 *Board of Directors*

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

2321 *Office of the Superintendent*

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

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, District staff and our 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.
- 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 2013-14

Goal 1. Implement and enhance business systems

In the period since 2006, the District has used 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). Effective July 2013, CESD will no longer provide hosting services. The Finance Department is implementing the transition of the business system to a new hosted environment. In 2013-14, Finance will finish the migration to the new hosted environment and pilot and implement additional functionality of the system in the areas of student body accounting, attendance, and staffing.

Goal 2. Implement Position Control

Finance will work with schools and departments to align their resources to support the hiring and filling of staffing assignments. This will be accomplished in partnership with Human Resources, which manages the staffing process.

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

Finance will continue refining regular reports for the Board, schools, and departments to support ongoing monitoring as well as to identify efficiencies and opportunities for cost savings.

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.

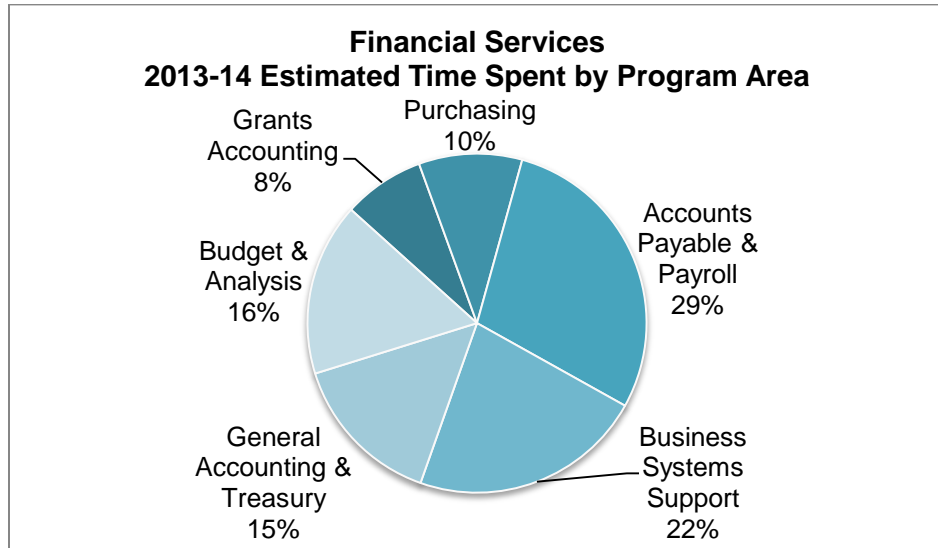
Financial Highlights and Program Changes

Reductions

- None

Additions and Reallocations

- 0.375 net FTE increase in professional staff paid by restructuring the Financial Services Department without any increase in financial resources. This was achieved by reducing one director level position (0.125 FTE) and increasing a cross-departmental support position (0.5 FTE), as well as reducing the professional service budget.
- To support the implementation of a new hosting environment for the business system, 0.075 FTE business support system staff has been moved to the Capital Projects Fund for 2013-14, increasing discretionary funding in Function 2521.



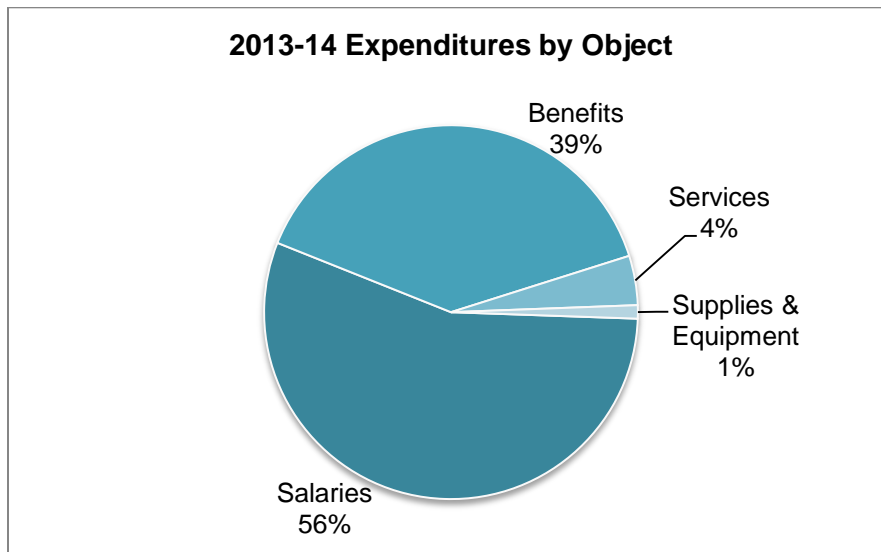
Financial Services

Expenditures

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
Salaries	850,977	879,304	937,535	944,744 ¹
Benefits	448,680	507,304	570,579	665,350 ¹
Services	77,433	109,579	61,600	72,764 ²
Supplies	26,414	21,658	11,100	15,650
Equipment	0	0	0	4,000
Other	4,470	3,559	1,500	0
Total	1,407,974	1,521,404	1,582,314	1,702,508

¹ Does not reflect the conclusion of district employee group negotiations or final calculation of savings from PERS reform.

² Includes \$14,000 cost of actuarial analysis of postemployment benefits incurred every two years.



Major Functions

2521 *Financial Services*

- Service Direction and Administration: Financial Services, Food Services, Other Building Services
- Payroll
 - Employee Pay
 - Record Keeping
 - Payroll Reporting and Compliance
 - Employee Questions
- Accounts Payable
 - Invoice Payment
 - Vendor Relations
- 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
- Grant Administration
 - Application Processing
 - Compliance Monitoring
 - Federal and State Reporting
 - Audit
- Cash Management
 - Investments
 - Cash Flow Analysis
- Budget
 - Budget Development
 - Transfers of Funds
 - Budget Committee Support
 - School/Department Support
- Financial Analysis/Forecasting
 - State School Fund Analysis
 - Long-term Financial Forecast

Human Resources

Service Description

The Department of Human Resources (HR) provides leadership, direction and support to District schools and departments. HR's functions are driven by the District's mission, vision and philosophy about student learning and achievement, staff effectiveness, growth and development, prudent stewardship of District resources and stakeholder engagement. In support of this mission, HR fosters and promotes instructional excellence by cultivating and exemplifying a student-centered/employee-oriented culture that emphasizes quality, effectiveness, continuous improvement, growth and the development of high performing employees. HR develops responsive, contemporary and compliant HR policies and practices and manages programs focused on recruitment, retention and teacher quality; employee performance and growth; professional development and training; and operational efficiency in supporting schools and staff. HR also manages the following programs: employee wellness; health benefits administration; employee and labor relations; workforce planning and staffing; equity and diversity initiatives; workers compensation, employee safety and welfare; risk, liability and emergency management; and property loss, prevention and management.

The mission of the HR Department is to create a high functioning collaborative student-centered work environment through its leadership and direction in fostering institutional excellence; supporting and promoting student achievement by attracting, developing and retaining highly effective employees; promoting the value of all past, present and future employees; maintaining employee-employer relationships which are positive, productive, ethical and legal; and by protecting the District's employees, property and finances from avoidable loss.

Key Board Goal for this service:

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

Budget Goals for 2013-14

Student Achievement and Staff Capacity Building – Board Goals

Goal 1. District-wide Implementation of the Professional Development Growth Plan and Teacher Effectiveness Systems

Comply with Senate Bill 290 and the requirements of the ESEA Flexibility Waiver by implementing 4J's Teacher and Principal Effectiveness and Growth Evaluation Systems. The systems are growth-centered, designed to increase teacher and administrator effectiveness, improve student growth and reduce the achievement gap. The Effectiveness and Growth Systems focuses on key District strategic priorities as they support District goals; multiple approaches to student learning; 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 assessments and information gathering tools and supporting documentation; and promotes staff self-reflection and continuous professional growth.

Goal 2. Implement the Emerging Leaders Academy

Foster a high functioning workforce and promote retention of high quality staff by promoting a leadership academy for emerging leaders amongst assistant principals and teachers.

Goal 3. Develop and Implement a new Effectiveness and Growth System for Classified Employees

Promote a high functioning work environment by developing and implementing a student-centered- growth-oriented performance evaluation system for classified employees.

Goal 4. Develop and Implement Workforce Planning and Teacher Recruitment Program

Ensure that the District's workforce meets and exceeds current and future needs by attracting, developing, and retaining highly skilled employees through the implementation of a District-wide workforce planning and recruitment plan.

Goal 5. Develop and Implement an Enhanced Staffing System

Collaborate with principals, administrators and supervisors to jointly develop staff planning analysis models in order to remain responsive to current and future staffing needs focused on moving schools and the District closer to narrowing the achievement gap.

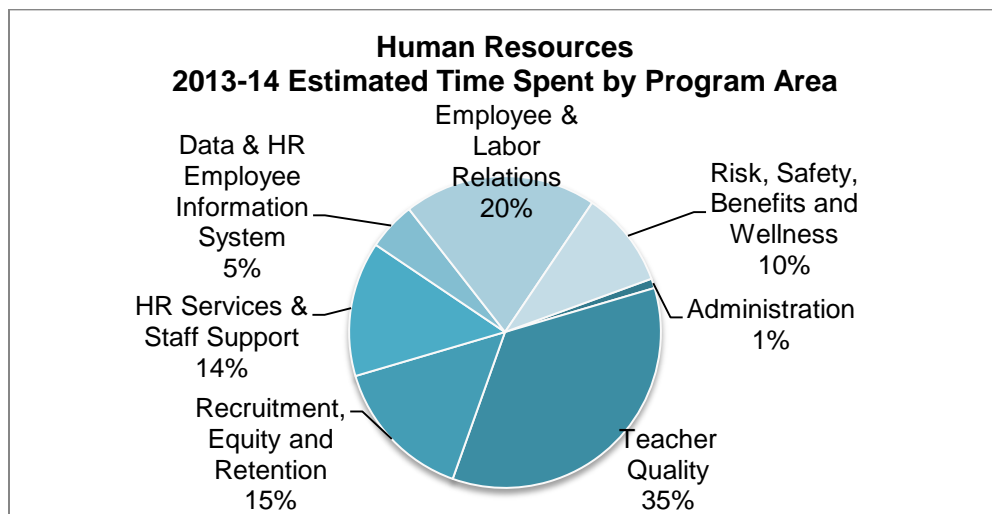
Financial Highlights and Program Changes

Reductions

- None

Additions and Reallocations

- \$1,800,000 increase in costs of the Supplemental Retirement Program (Function 2700) to provide for additional estimated retirement costs for eligible employees. Expenditures reflect a new early retirement incentive offered to licensed and classified employees in 2012-13.
- \$10,000 added to Human Services (Function 2641) for contract negotiation services.



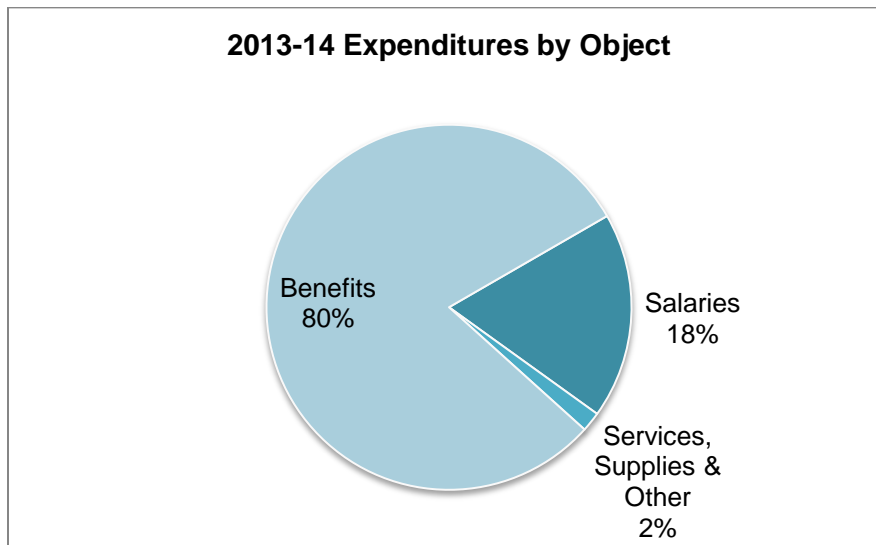
Human Resources

Expenditures

	10–11 Actual	11–12 Actual	12–13 Budget	13–14 Adopted
Salaries	823,627	878,151	932,233	940,886 ¹
Benefits	3,527,542	3,035,704	2,225,249	4,120,731 ^{1, 2}
Services	122,365	49,406	64,038	66,264
Supplies	21,761	40,978	16,493	23,600
Equipment	6,958	0	0	0
Other	375	470	450	400
Total	4,502,629	4,004,708	3,238,464	5,151,881

¹ Does not reflect conclusion of district employee group negotiations and final calculation of PERS savings.

² 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 and increased to \$3.5 million in 2013-14 to pay current obligations as well as early retirement incentives.



Major Functions

2215 *Reimbursable Leave*

Licensed president leave, reimbursed by Eugene Education Association (EEA) as provided in the EEA/District Collective Bargaining Agreement.

2641 *Human Resources*

Teacher Quality

- Administration and management of the Teacher Effectiveness and Growth Systems (teacher evaluation and professional development associated with the Effectiveness and Growth systems).
- Management of Probationary Teachers' Induction Program.
- Through the District's Teacher Effectiveness and Growth Systems, administer and manage the Educator Professional Cycle for licensed staff, from the teacher practicum through continued growth, development, and effectiveness.
- Manage Intensive Support Programs to increase educator effectiveness.
- Provide leadership and direction for No Child Left Behind (NCLB) and Highly Qualified (HQ) policy/law.

Workforce Planning and Staffing

- Administration and management of jointly developed workforce planning model meeting the District's present and future staffing needs.
- Administration and management of District-wide staffing plan.
- Internal consultant to schools on scheduling and staffing allocation distributions.

Recruitment, Equity, and Retention

- Administration and Management of the District's Key Talent Recruitment and Retention Plans.
- Develop plans for applicant outreach; train and support hiring supervisors and District search committees.
- Management of guest teachers' (substitutes) licensing requirements and performance management.
- Oversee the development and implementation of the District's workforce diversity plan.
- Develop and implement an employee retention program.
- Administer the District applicant tracking system (NeoGov/Government Jobs).
- 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 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 Staff Support

- 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.

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; 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 2013-14

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

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. Grant Writing

Identify grant opportunities. Facilitate development of grant proposals that support District priorities and instructional initiatives.

Financial Highlights and Program Changes

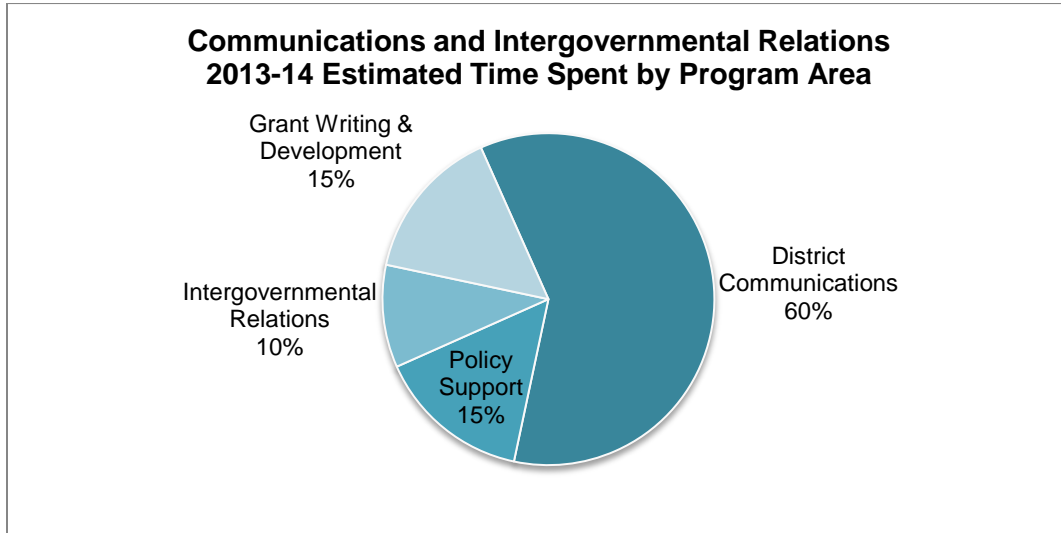
Reductions

- None

Additions and Reallocations

Funding previously budgeted for the Recreation Activity Coordinator position (in Function 3320) was reallocated to the following:

- .05 Increase in FTE for Grant Writer position, bringing position to .55 FTE. (Function 2630)
- .25 Increase in FTE for Management Assistant position, bringing position to .75 FTE. (Function 2630)
- \$3,648 increase in discretionary funds. (Function 2630)

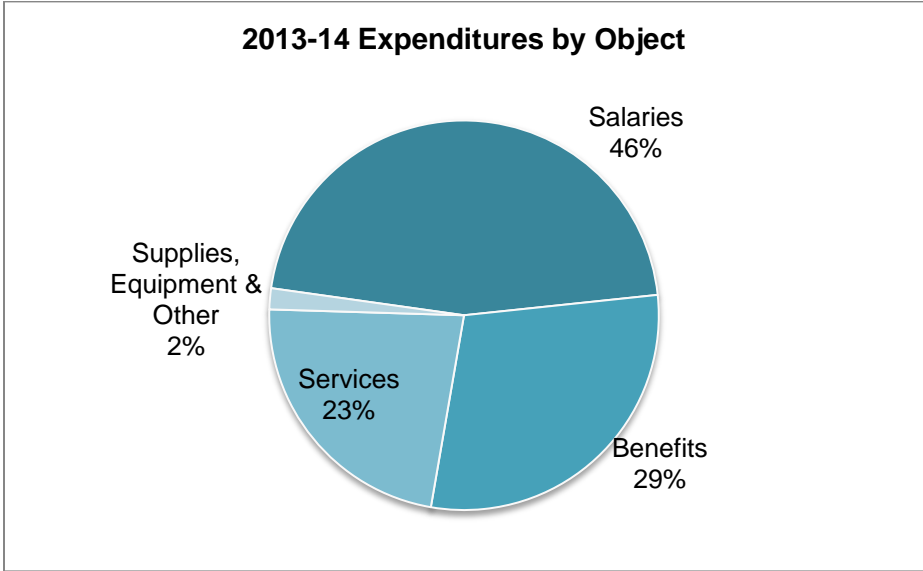


Communications and Intergovernmental Relations

Expenditures

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
Salaries	217,162	203,151	241,721	266,276 ¹
Benefits	110,187	115,663	136,106	169,753 ¹
Services	161,842	102,708	123,224	131,424
Supplies	6,788	8,919	9,250	9,050
Equipment	0	0	0	0
Other	1,632	895	1,000	1,000
Total	497,611	431,336	511,301	577,502

¹ Represents 1.0 FTE Facilities Coordinator shifted to Facilities Management. Does not reflect conclusion of employee group negotiations or final calculation of PERS rates.



Major Functions

- 2630 *Public Information Services*
- District Communications
 - Policy Support
 - Intergovernmental Relations
 - Grant Writing and Development

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 2013-14

To the Special Purpose Reserve (Student Body Fund)/Capital Equipment Reserve (Capital Projects 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 Insurance Reserve Fund—\$1,145,000

- \$230,000—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.
- \$875,000—for risk management and employee benefits program operations. Budget appropriations include a \$500,000 increase over prior year transfers to meet operating requirements.
- \$40,000—to fund continuing licensure reimbursements and offset increases in insurance costs for administrators, by agreement with the administrators association 4JA.

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

No short-term borrowing is anticipated in 2013–14. 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 Budgets for 2013–14

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 of \$2,779,221 represents 2.0% of operating expenditures for 2013-14.

In addition to the operating contingency, the 2013-14 budget includes a \$900,000 open enrollment contingency which creates spending authority for staffing and other costs associated with expected increases in enrollment under the District's Open Enrollment Policy and from a recent revision in elementary enrollment projections.

The open enrollment contingency provides for costs related to projected enrollment increases up to and beyond the state's hold harmless enrollment threshold. The District receives State per pupil funding based on the higher of the current or prior year's enrollment or weighted average daily membership (ADMw). In a declining enrollment environment, the State School Fund General Purpose Grant reflects the prior year's ADMw. Until enrollment exceeds that level, no additional state funding will be received for those students. The open enrollment contingency appropriation assumes that the open enrollment process yields 95 new elementary students (66 with 58 kindergarteners counted at 0.5) based on a total of 119 applications received (80% capture rate); 16 new middle school students based on 24 applications received (67% capture rate); and 28 high school students based on 42 applications received (67% capture rate). The appropriation was calculated to cover costs associated with 123.25 additional elementary students (119.75 with seven kindergarteners counted at 0.5) resulting from students enrolling through open enrollment and additional elementary students projected by the revised elementary projection methodology.

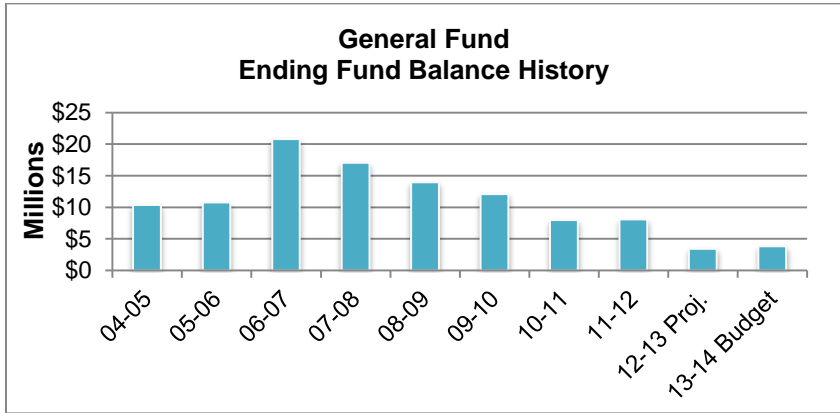
Unappropriated Ending Fund Balance (UEFB)

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. It is described under Board policy.

UEFB for 2013–14

Board policy sets a minimum target for the projected ending fund balance at 5.0% 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 5.0% requires a plan for rebuilding reserves to the targeted level within five years.

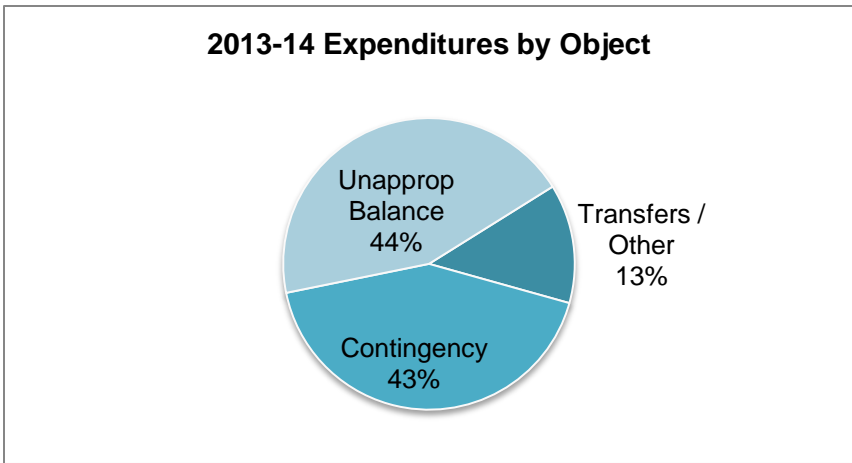
The UEFB for 2013-14 is budgeted at \$3,837,743 or 2.7% of operating revenues. The District projects that the budgeted UEFB plus unspent contingency appropriations will result in an ending fund balance of \$5,672,029 or 4.0% of operating revenues.



Other Accounts

Expenditures

	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted
Transfers:				
To Capital Equipment Fund	1,986,520	1,492,207	0	0
To Debt Service Fund	0	0	0	0
To Capital Projects Fund	0	0	0	0
To Nutrition Services Fund	228,819	280,000	0	0
To Insurance Reserve Fund	632,946	606,495	608,000	1,145,000
To Postemployment Benefits Fund	0	0	0	0
Total Transfers	2,848,284	2,378,702	608,000	1,145,000
Short-Term Debt	0	0	1,000	1,000
Contingency	0	0	2,730,000	3,679,221
Unappropriated Ending Fund Balance	<u>7,987,230</u>	<u>8,113,475</u>	<u>3,444,353</u>	<u>3,837,743</u>
Total	10,835,514	10,492,177	6,783,353	8,662,964



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Other Funds

Table of Contents

Other Funds	141
Summary of Requirements.....	141
Capital Equipment Fund.....	142
Federal, State and Local Programs Fund	143
Student Body Fund.....	146
Debt Service Fund.....	148
Capital Projects Fund	153
Nutrition Services Fund	173
Insurance Reserve Fund	175
Postemployment Benefits Fund	179

Other Funds

Summary of Requirements

	10-11	11-12	12-13	13-14
Budget Requirements ¹	Actual	Actual	Budget	Adopted
Capital Equipment Fund ²	11,154,289	9,133,120	6,087,881	0
Federal, State and Local Programs Fund	16,614,229	15,905,952	14,420,346	15,833,467
Student Body Fund ³	8,677,893	8,412,661	9,800,000	10,813,000
Debt Service Fund	29,713,653	29,947,665	27,391,968	31,410,968
Capital Projects Fund ⁴	13,060,421	43,519,934	35,133,804	114,287,563
Nutrition Services Fund	4,955,464	4,759,536	4,818,254	5,387,496
Insurance Reserve Fund	42,569,678	41,191,196	42,891,006	42,517,805
Postemployment Benefits Fund	8,690,999	8,099,516	4,625,000	5,100,000

¹ Includes unappropriated ending fund balance. Does not reflect the conclusion of employee group negotiations or final PERS rate calculations.

² The Capital Equipment Fund was dissolved during 2012-13, and the Special Purpose Reserve (a subfund of the Student Body Fund) and Capital Equipment Reserve (a subfund of the Capital Projects Fund) were created.

³ Includes the Special Purpose Reserve.

⁴ Includes the Capital Equipment Reserve.

Capital Equipment Fund

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, the funding sources have changed and the desired use of funds has changed. Funding has been provided by a variety of sources: bond funds in the early 1990s, state lottery funds in the late 1990s, and partial state reimbursement of school bus purchases from the state. These sources are considered special revenues. More recently, funding has also been received from the General Fund for school and departmental equipment. With the economic downturn, funding from the General Fund has dwindled; additionally, departments and schools want to use these funds for non-equipment uses.

As a result of the changes in funding and spending plans in 2013, the Board approved a resolution to dissolve the Capital Equipment Fund and to create two new funds. The first fund, the Special Purpose Reserve, is for school and department general spending and is funded by unexpended budget capacity from the General Fund. It is within the Student Body Fund. The second fund, the Capital Equipment Reserve, is to set aside funding for replacement of fleet, vehicles, and equipment. It is within the Capital Projects Fund. The Capital Equipment Fund budget for 2013-14 shows no revenues or expenditures and remains in the budget document to show prior years' revenues and expenditures.

	10-11	11-12	12-13	13-14
Revenue	Actual	Actual	Budget	Adopted
Miscellaneous Local Revenue	36,985	14,183	10,000	0
SSF Bus Reimbursement	458,917	407,599	462,890	0
Fund Transfers	1,986,520	1,492,207	0	0
Beginning Fund Balance	<u>8,671,868</u>	<u>7,213,401</u>	<u>5,614,991</u>	<u>0</u>
Total	11,154,289	9,133,120	6,087,881	0
	10-11	11-12	12-13	13-14
Expenditures	Actual	Actual	Budget	Adopted
Purchased Services	13,902	29,309	1,000	0
Texts, Library Books	981,687	88,938	865,000	0
Building Remodel	6,588	2,745	0	0
New Equipment	190,628	106,604	495,000	0
Replacement Equip	616,680	817,019	1,865,273	0
Technology	984,292	383,717	2,001,000	0
Interest	101,811	105,509	158,741	0
Contingency/Transfers	1,045,300	750,099	701,867	0
UEFB	<u>7,213,401</u>	<u>6,849,181</u>	<u>0</u>	<u>0</u>
Total	11,154,289	9,133,120	6,087,881	0

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 2013-14 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 (Elementary and Secondary Education Act) (ESEA)

The Elementary and Secondary Education 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. ESEA includes the following grants:

- Title I – Disadvantaged: Funds are to be used for instruction which focuses on improving the academic achievement of disadvantaged students. Ten District elementary schools, two District middle schools, two 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)

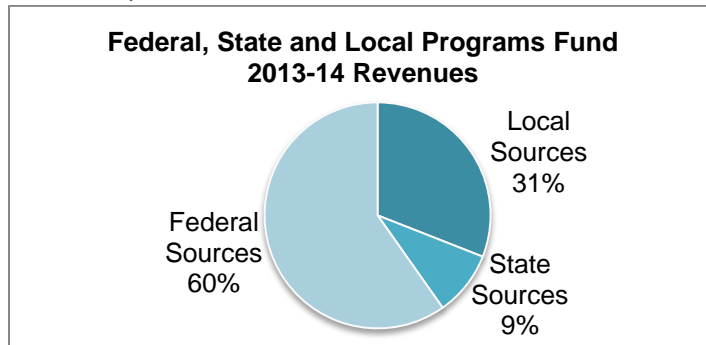
The District receives quarterly distributions from the EEF. The fund was established by parents and teachers in 1993 as a non-profit organization to support the students of Eugene School District 4J. Donations may be earmarked for particular schools, District programs or a program at a specified school. 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 and five percent is retained to cover overhead costs.

2013-14 Budget by Program

CIS Consortium	470,559
CIS Regional Data Warehouse	131,589
Driver's Education	158,311
No Child Left Behind (Elementary & Secondary Education Act) (Title I)	4,381,913
English Language Acquisition (Title III)	44,179
Eugene Education Fund	1,000,000
EWEB Grants	327,000
Fresh Fruit & Vegetable Program	55,923
Health Services	382,340
Health Services - School Based Clinic	41,000
Indian Education	282,922
Individuals with Disabilities Act (IDEA)	2,850,870
Juvenile Detention Education Program (JDEP)	93,512
K-21 Lifeskills	499,500
KRVM Radio	518,236
Long Term Care & Treatment (LTCT)	322,794
Math & Science Partnership (Title II-B)	45,000
Miscellaneous (categories less than \$40,000)	221,822
Project Stay Out	65,014
Regional Disabled Programs	1,003,004
Regional Physical/Occupational Therapy Services	535,113
Safe Routes to School	76,000
Supplemental Lane Regional Program Services	1,245,497
Teacher Quality (Title II-A)	748,152
Vocational Education Programs	76,500
Youth Transition Program	256,717
Total	15,833,467

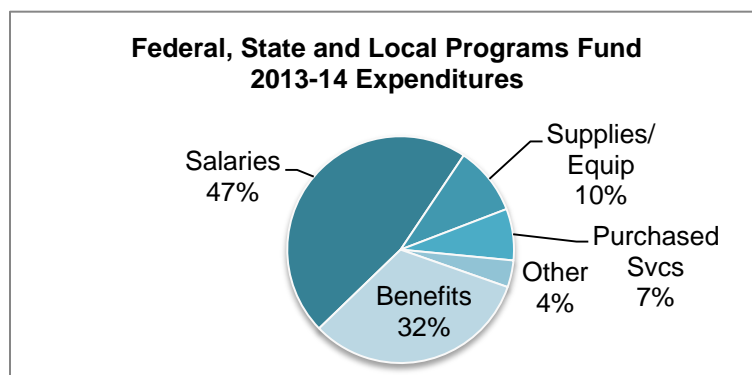
	10-11	11-12	12-13	13-14
Revenue	Actual	Actual	Budget	Adopted
Local Sources	3,032,454	3,628,182	3,946,658	4,896,639
Intermediate Source:	0	15,512	5,961	16,200
State Sources	1,800,665	1,513,204	1,426,301	1,467,504
Federal Sources	11,781,111 ¹	10,749,054 ¹	9,041,426	9,453,124
Total	16,614,229	15,905,952	14,420,346	15,833,467

¹ Included American Recovery and Reinvestment Act Funds.



	10-11	11-12	12-13	13-14
Expenditures	Actual	Actual	Budget	Adopted
Salaries	8,257,827	7,732,341	6,332,780	7,380,816 ¹
Benefits	4,952,523	5,116,672	4,438,208	5,133,339 ¹
Purchased Services	1,694,046	1,513,883	895,527	1,163,612
Supplies	1,055,507	886,820	2,215,368	1,475,857
Equipment	102,434	116,413	72,805	73,805
Other	551,852	539,824	465,658	606,038
Flow-Through Funds	41	0	0	0
Total	16,614,229	15,905,952	14,420,346	15,833,467

¹ Does not reflect the conclusion of employee group negotiations or final PERS rate calculations.



Student Body Fund

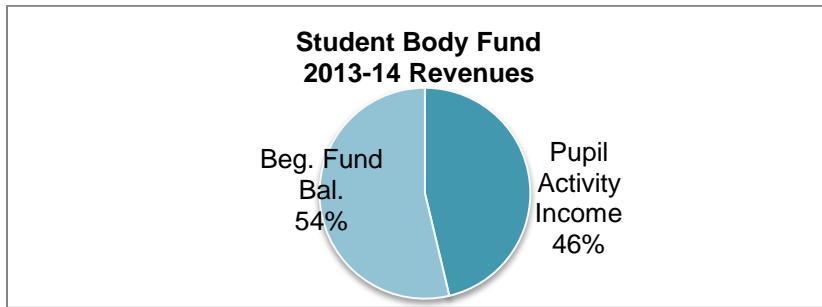
Service Description

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.

Since 1991–92, schools and departments have transferred savings from the General Fund at year-end to build reserves for future equipment needs. These carryover balances from the General Fund were formerly managed in the Capital Equipment Fund and are now being managed in a Special Purpose Reserve within the Student Body Fund. Reserves fund the purchase of equipment and instructional materials such as textbooks and library books and may also be transferred back to the General Fund to support operations.

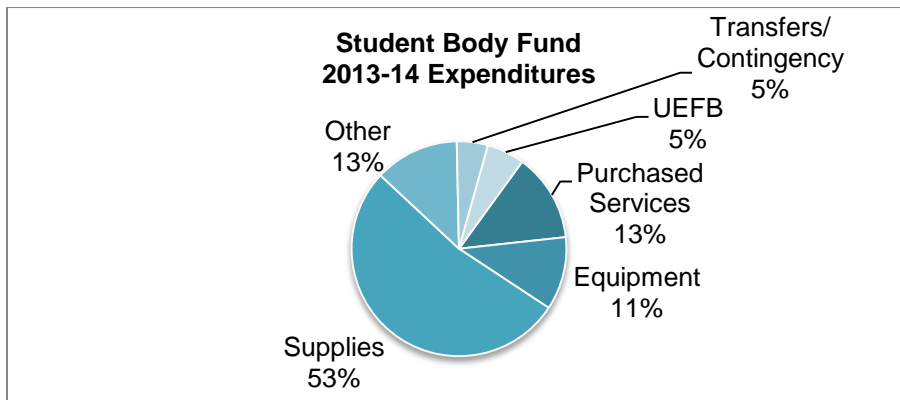
Revenue	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted ¹
Pupil Activity Income	4,836,703	4,726,086	5,900,000	5,000,000
Miscellaneous Revenue	0	0	0	10,000
Beginning Fund Balance	<u>3,841,190</u>	<u>3,686,575</u>	<u>3,900,000</u>	<u>5,803,000</u>
Total	8,677,893	8,412,661	9,800,000	10,813,000

¹ Includes the Special Purpose Reserve.



Expenditures	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted ¹
Purchased Services	1,472,130	980,241	1,435,000	1,436,000
Supplies	2,397,383	2,550,587	4,100,000	5,696,000
Equipment	41,750	9,190	180,000	1,189,000
Other	1,080,056	1,005,225	1,375,000	1,375,000
Transfers	0	0	0	1,000
Contingency	0	0	500,000	506,000
UEFB	<u>3,686,575</u>	<u>3,867,416</u>	<u>2,210,000</u>	<u>610,000</u>
Total	8,677,893	8,412,661	9,800,000	10,813,000

¹ Includes the Special Purpose Reserve.



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 2013–14 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 2013–14 to cover payments due in July or August 2014 and recorded as expenditures in 2014–15. 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, 2013, outstanding principal balances total \$121.4 million in general obligation (G.O.) bonds and \$49.9 million in pension bonds. General obligation bonds represent 7.1% of the District's legal debt limit of \$1.7 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 Information section of the budget document.

Debt service payments in 2013–14 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 were 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. Final payment of the 2002 refunding bonds is scheduled for 2013-14.
- In May 2002, District voters approved a bond measure for \$116 million. \$70 million in general obligation bonds were issued in November 2002 and have been repaid; \$46 million were issued in August 2005.
- 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. Up to \$15 million is expected to be issued in August 2013, with the remaining \$20 million expected to be issued in 2014.
- In October 2012, the District issued \$37.4 million of general obligation refunding bonds to refinance a portion of the District's Series 2005 and Series 2003 bonds. Savings to the taxpayers over the life of the refunded bonds were calculated to be over \$2.9 million, or a net present value savings of 6.6 percent. The remaining \$2.26 million of the 2003 bonds mature in January 2013 and \$3.6 million of the 2005 bonds mature in 2015.
- In May 2013, District voters approved the issuance of general obligation bonds totaling \$170 million, up to \$25 million of which is expected to be issued in August 2013. The remaining \$145 million is expected to be issued in 2014 and 2015.

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, 2013 and annual payments to be made in 2013–14. At the time of printing, new bonds approved by District voters in May 2011 and 2013 are expected to be issued in August 2013. New debt arising from this bond issue is not included in the tables and charts on this page and on pages 150 to 151. The total estimated requirement of debt service principal and interest (including estimated costs of the August 2013 bonds) due in 2013-14 is shown in the table on page 152.

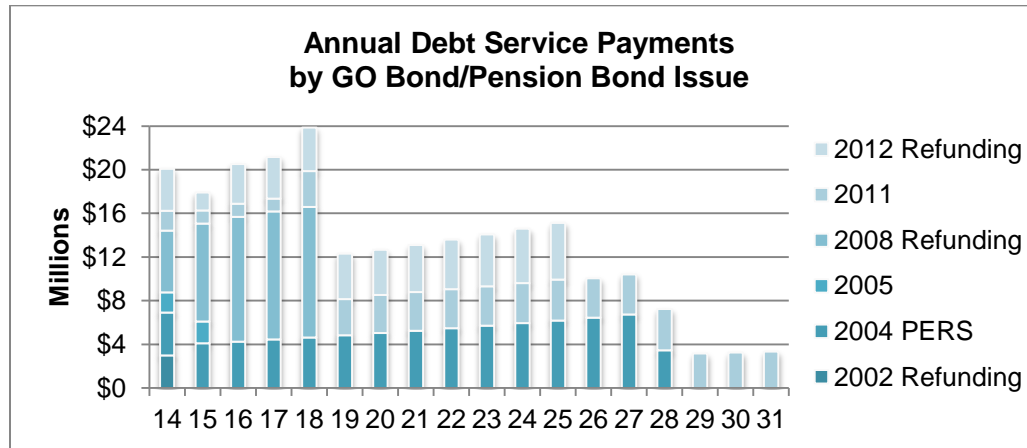
Date of Issue	Purpose of Issue	Amount of Issue	Effective Interest Rate	Principal Outstanding June 30, 2013	Principal Payments 2013-14	Interest Payments 2013-14	Total Payments 2013-14
02/15/2002	Advance Refunding of Portion of 1993A GO Bonds	21,035,000	4.11%	2,905,000	2,905,000	76,256	2,981,256
02/19/2004	Series 2004 Pension Bonds	53,435,000	5.48%	49,925,000	1,225,000	2,703,494	3,928,494
08/25/2005	New Construction, Capital Improvements, Repairs & Equipment	9,635,000 ¹	4.28%	3,605,000	1,685,000	180,250	1,865,250
09/10/2008	Advance Refunding of Portions of 1999 and 2002 GO Bonds	47,295,000	3.30%	43,615,000	3,700,000	1,963,088	5,663,088
08/11/2011	Capital Improvements, Repairs and Equipment	34,997,258	1.88%	34,302,258	590,000	1,208,100	1,798,100
10/17/2012	General Obligation Refunding Bonds, Series 2012 (Refunding of 2003 and 2005)	37,405,000	1.95%	36,955,000	2,320,000	1,525,250	3,845,250
Total		\$ 203,802,258		\$171,307,258	\$12,425,000	\$7,656,438	\$20,081,438

¹ Original issue of \$46 million, net of refunded bonds

Statement of Future Requirements for Retirement of Bond and Bond Interest Coupons

Fiscal Year	Principal	Interest	Total
2013-14	\$ 12,425,000	\$ 7,656,438	\$ 20,081,438
2014-15	10,795,000	7,126,392	17,921,392
2015-16	13,970,000	6,547,621	20,517,621
2016-17	15,295,000	5,879,556	21,174,556
2017-18	18,720,000	5,136,745	23,856,745
2018-19	7,755,000	4,561,278	12,316,278
2019-20	8,425,000	4,238,943	12,663,943
2020-21	9,235,000	3,886,257	13,121,257
2021-22	10,135,000	3,461,454	13,596,454
2022-23	11,125,000 *	2,963,898	14,088,898
2023-24	12,140,000 *	2,460,097	14,600,097
2024-25	13,110,000 *	2,023,514	15,133,514
2025-26	8,510,000 *	1,542,216	10,052,216
2026-27	9,190,000 *	1,230,989	10,420,989
2027-28	6,350,000 *	887,148	7,237,148
2028-29	1,430,517	1,734,483	3,165,000
2029-30	1,375,140	1,879,860	3,255,000
2030-31	1,321,601	2,033,398	3,354,999
Total	\$ 171,307,258	\$ 65,250,287	\$ 236,557,545

* Series B of the 2011 General Obligation Bond (Qualified School Construction Bond) requires bond principal of \$15,000,000 to be paid in-full at the end of the bond term on June 15, 2028. These principal amounts include sinking fund deposits to be held until June 15, 2028 when the full principal amount is due.



School District No. 4J Bonding Limit

2012–13 Real Market Value ¹ \$ 21,512,084,735

<u>Grades K–8</u>	\$ x .0055 =	\$ 118,316,466
(55/100th of 1% per grade)		<u>9</u>
Total, Grades K–8.....		\$ 1,064,848,194

<u>Grades 9–12</u>	\$ x .0075 =	\$ 161,340,636
(75/100th of 1% per grade)		<u>4</u>
Total, Grades 9–12.....		\$ 645,362,542

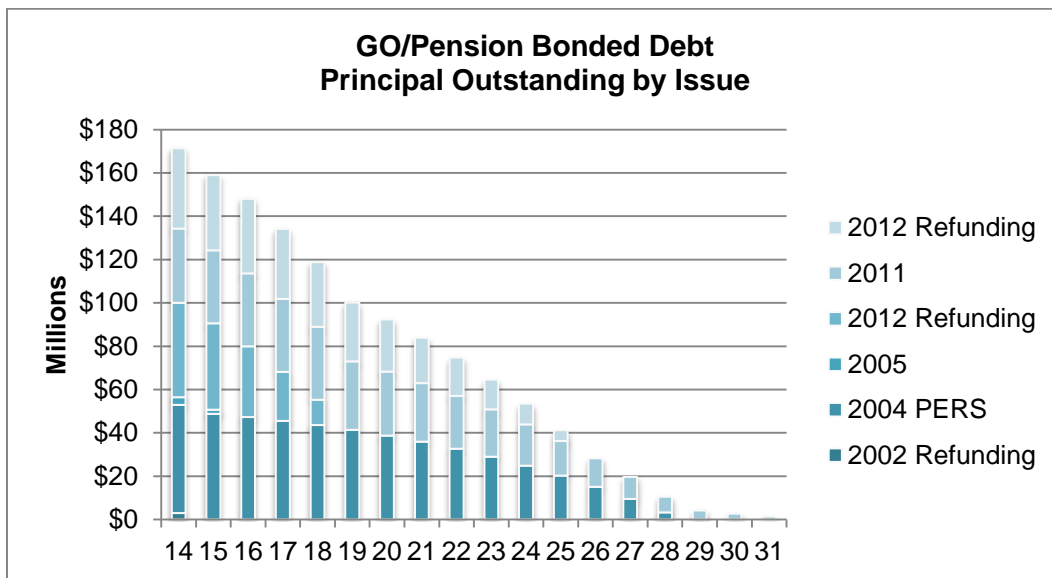
<u>Total Bonding Limit-Grades K–12</u>	Grades K–8.....	\$ 1,064,848,194
	Grades 9–12.....	<u>645,362,542</u>

Total, Grades K–12	\$ 1,710,210,736
General Obligation Bonds Outstanding, 06/30/13 ²	<u>(121,382,258)</u>

Limitation on Additional Bonding \$ 1,588,828,478

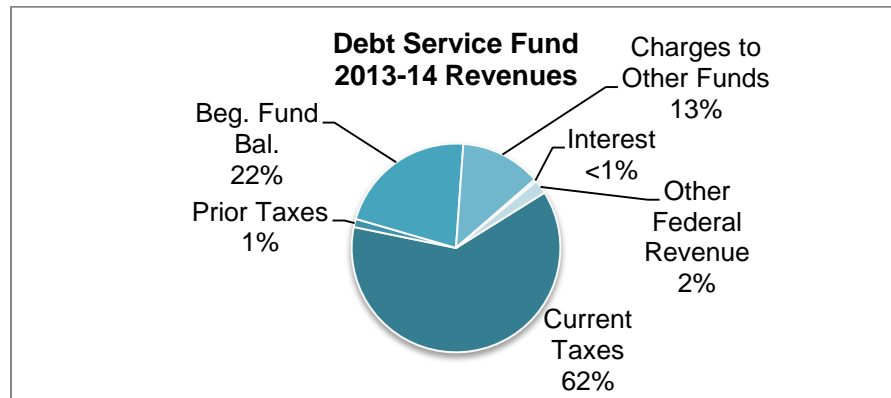
¹The bonding limit is based on Real Market Value of district property in Lane and Linn Counties. Property tax calculations are based on Assessed Value.

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



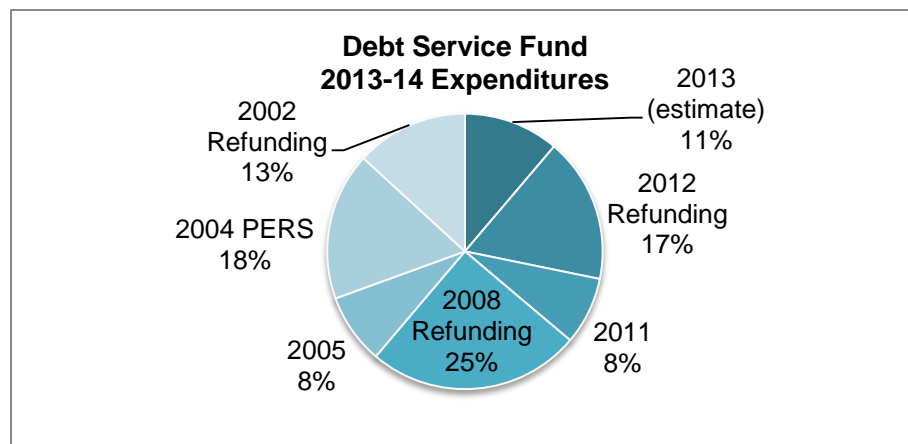
	10-11	11-12	12-13	13-14
Revenue	Actual	Actual	Budget	Adopted
Current Taxes	14,626,400	14,825,609	13,345,066	19,509,257
Prior Taxes	417,846	227,749	476,000	398,000
Interest	122,781	120,978	79,000	114,000
Changes to Other Funds	3,221,900	3,653,270	3,761,940	3,923,494
Other Federal Revenue	0	595,333	0	669,045 ¹
Beginning Fund Balance	<u>11,324,725</u>	<u>10,524,726</u>	<u>9,729,962</u>	<u>6,797,172</u>
Total	29,713,653	29,947,665	27,391,968	31,410,968

¹ Represents federal interest subsidy associated with the Qualified School Construction Bonds issued as part of the Series 2011 general obligation bonds. The subsidy was not budgeted in 2012-13.



	10-11	11-12	12-13	13-14
Expenditures	Actual	Actual	Budget	Adopted
Debt Service	19,188,927	21,031,196	19,233,534	22,616,893 ¹
UEFB	<u>10,524,726</u>	<u>8,916,470</u>	<u>8,158,434</u>	<u>8,794,075</u>
Total	29,713,653	29,947,665	27,391,968	31,410,968

¹ Includes \$2,535,455 estimate of required principal and interest due from bonds expected to be issued in August 2013.



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 measure, totaling \$116 million, was approved by voters in 2002. Final balances under this measure were expended in 2010-11.

In May 2011, voters approved a \$70 million bond measure 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. Of the \$70 million measure approved, approximately \$24 million has been spent through 2012-13.

In May 2013, voters approved a \$170 million bond measure funding a combination of replacement and renovation of four school buildings, as well as providing funding for student safety and security upgrades, replacing textbooks and instructional materials, acquiring and improving technology, and acquiring vehicles and equipment.

The adopted budget for the Capital Projects Fund is funded with proceeds from the May 2011 bond and proceeds from the issuance of bonds under the May 2013 bond measure. Expenditures comprise approximately \$14 million from the third year of the May 2011 bond and approximately \$24 million from the first year of the May 2013 bond.

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.

In addition to the 12.0 FTE staff budgeted for building improvements and repair (see Impact of the Capital Projects Fund on the General Fund), and the 2.0 FTE for Youth Sports Parks maintenance (see Facilities and Transportation Services), staff budgeted in the Capital Projects Fund includes 14.8 FTE to perform project management, land use and long range planning, and preventive maintenance. An additional 3.0 FTE is anticipated to support project management for new construction.

Sources of Funding

Sources of funding for capital projects include the following:

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.

Revenue from State Government

When construction results in new classroom space, or converts spaces not used for instruction in the previous five years into instructional space, the Department of Education reimburses a small percentage of the cost of the project. This reimbursement is estimated to be on the order of 3-6% of eligible project costs.

Transfers from Other Funds

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 has not been made since 2002-03 and is not budgeted for 2013-14, as part of the District's strategy to relieve the impact of declining revenues on General Fund programs.

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. This included \$15 million in Qualified School Construction Bonds (QSCBs). 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 District has been notified that the interest subsidy for 2013-14 will be reduced by 8.7% as a result of federal sequestration. The impact of this is a slightly higher tax rate for debt service.

On May 21, 2013, District voters approved a \$170 million general obligation (G.O.) bond measure. The District anticipates issuing bonds under these measures in August 2013 and then in 2014 and 2015. 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.

Capital Projects Fund – Major Projects Summary

Major projects are funded from bond measures approved by the District's voters. These are budgeted on a project basis.

May 2011 \$70 million bond measure

In May 2011, the voters of the District approved a \$70 million measure for capital improvements. The purpose of the bond measure 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, as noted below in Impact of the Capital Projects Funds on the General Fund;
- Upgrade technology systems; and
- Provide a broad range of support for changes in the delivery of instruction.

Major Projects (\$)	Total Project Budget	Actual Expenditures 2011-12	Projected Expenditures 2012-13	Budgeted Expenditures 2013-14
Capital Systems Replacements and Improvements	44,400,000	5,098,666	7,349,829	8,295,317
Additions and Remodels	6,000,000	1,855,439	2,232,303	440,000
Allowance for future school reconfiguration	4,000,000	62,032	2,221,493	0
Building Improvements and Repairs	6,000,000	1,000,000	1,000,000	1,000,000
Instructional technology, technology infrastructure, and student information system	6,800,000	1,856,317	753,682	3,553,124
Changes in instructional design	2,100,000	84,656	551,789	350,000
Potential acquisition of property	700,000	0	0	0
Emergency Contingency	1,500,000	309,043	501,123	187,500
TOTAL	70,000,000	10,266,153	14,610,219	13,808,941

Note: Costs of bond issuance, construction project administration and project management were funded from bond proceeds and are included in the above figures.

- **Capital systems replacement and improvements** includes roofing, plumbing, heating, electrical, fire alarms, safety/security/ paving, energy conservations, etc.
- **Additions and remodels** includes projects at Adams, Camas Ridge and Willagillespie, plus a \$4 million allowance to support future Board actions related to school consolidation and grade reconfiguration. The \$4 million allowance has been tapped to fund the Edgewood Music Room Addition and the Churchill High School STEM Remodel/Renovation.
- **Building improvements and repairs** was funded from the General Fund prior to the issuance of the bond.
- **Technology infrastructure** comprises upgrades, telephone system replacements, a new student data information system, and classroom technology.
- **Supporting changes in instruction design** comprises changes in the delivery of instruction as required for larger class sizes, distance learning, space modifications, advances in instructional technology, and qualifying instructional materials.
- **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.
- **Emergency Contingency** funds were allocated in the total amount of \$1.5 million. Roughly \$1million is being used to fund the District's business system (Lawson) migration project and expansion to include attendance and student body.

Major capital projects such as facility replacement are expected to reduce operating costs such as utilities. The May 2011 bond does not include replacement, but it does replace old less efficient equipment. Cost savings are expected, but we are not able to quantify them at this time.

May 2013 \$170 million bond measure

In May 2013, the voters of the district approved a \$170 million measure for capital improvements. The purpose of the bond measure is to:

- Replace, renovate, improve, repair, and remodel school facilities and other property used for District purposes.
- Address student safety and security across the District.
- Replace textbooks and instructional materials.
- Acquire technology to support effective classroom instruction, and improve technology infrastructure.
- Acquire vehicles for transporting students and enhance access routes to schools
- Acquire equipment.
- Pay bond issuance and administration costs.

The planned uses of the bond sales for the \$170 million measure approved in May 2013 are summarized in the schedule below:

Project	Total Project Budget	Budgeted 2013-14
Roosevelt Middle School, replacement	42,000,000	2,000,000
Jefferson Middle School, partial replacement and renovation	35,000,000	2,000,000
Howard Elementary School, replacement	32,000,000	2,000,000
River Road Elementary School, replacement	24,000,000	1,000,000
Gilham Elementary School, remodel and addition	5,000,000	500,000
Kelly Middle School, track and multi-use field	2,000,000	500,000
Technology Infrastructure and classroom technology	10,480,000	5,000,000
Buses and High School Activity Vans	6,000,000	3,000,000
Instructional materials, equipment, and curriculum	5,220,000	2,000,000
Repairs and Improvement and Restoration of capital emergency	4,000,000	2,000,000
Safety and Security	3,000,000	1,500,000
Safe Routes to Schools	1,000,000	300,000
Special Education Facility improvements	300,000	300,000
TOTAL	170,000,000	22,100,000

Note: Costs of bond issuance, construction project administration and project management were funded from bond proceeds and are included in the above figures.

Fleet and Equipment

Historic Value of Fleet and Equipment held at 6-30-12¹	
Bus Fleet	\$9,790,000
Other District Fleet	2,205,000
Grounds Equipment	1,003,000
Other Equipment	<u>6,689,000</u>
Total Value	\$19,687,000

¹ Note that this information contains only equipment and vehicles over \$5,000.

Bus Fleet

Bond funds from the May 2013 measure will be used to purchase buses. The budget includes \$3 million of bus purchases. In the past, the District used 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 2013–14 for bus depreciation are budgeted at \$520,000. Any additional purchases in 2013–14 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 106 regular and special education school buses that have an estimated useful life of 10 to 12 years. Nine special education program route buses and twelve regular program route buses will be purchased in 2013-14 to replace existing buses in the fleet. In addition, six high school activity vans will be purchased to replace existing vans.

Impact of the Capital Projects Funds on the General Fund

The operating impact of spending on capital projects on the 2013-14 budget is approximately \$32.8 million. These impacts reflect costs that otherwise would have been paid by the general fund, such as staffing and equipment; and maintenance costs, had these projects been undertaken.

The Capital Projects Funds are used to pay for capital improvement and repair. The funds provide carpenters, electricians, locksmiths, plumbers, general maintenance staff, and specialists in security, heating, refrigeration, and irrigation. The funds also provide capital supplies and equipment. In addition, \$2 million was transferred from the surplus property reserve to support General Fund expenditures in 2012-13 and a \$1 million transfer is proposed for 2013-14.

The current liability for lease payments of existing buses and future liability for additional bus purchases is now reflected in the Capital Projects Fund and there is no transfer from the General Fund. Additionally, funding is provided for District-wide technology improvements and instructional curricula which would not be possible from General Fund allocations. The May 2013 bond also provides funding to re-establish the capital fund emergency contingency, continued support for the improvement and repair off-load, and desired safety and security upgrades for District facilities and sites.

Longer term efficiencies are also anticipated in the May 2013 bond measure. Based on the District's newest elementary schools – Holt and Cesar Chavez - the expected reduction in energy costs for Howard and River Road is approximately 30%. Planning for the replacement of several elementary schools will begin in 2013-14 with construction to be completed in 2014-15. This estimate Bond funds from the May 2013 measure will be used to purchase buses. The budget includes \$3 million of bus purchases. In the past, the District used 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 2013–14 for bus depreciation are budgeted at \$520,000. Any additional purchases in 2013–14 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.

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One-time expenditures of \$10.9 million are budgeted for spending on technology infrastructure and instructional technology.

Description	Capital Project Fund	FTE	Salaries and Benefits	Non-Personnel	Total
Capital Improvement and Repair	Bond	12.000	\$929,000	\$71,000	\$1,000,000
Reserve Transfer	Surplus Property Reserve			1,000,000	1,000,000
Technology infrastructure and instructional technology (Instructional Design \$1,200,000)	Bond	2.084	301,000	8,252,000	8,553,000
Capital Projects	Bond	6.675	1,254,000	12,080,000	13,334,000
Instructional materials, equipment, and curriculum	Bond	-		2,350,000	2,350,000
Buses and High School Activity Vans	Bond	-		3,000,000	3,000,000
Capital Repairs	Capital Repairs Reserve	4.000	312,000	908,000	1,220,000
TOTAL		28.759	\$3,148,000	\$29,663,000	\$32,811,000

Strategic Facilities Planning

A Long-Range Facilities Plan was approved by the Board in February 2002. The 24-year plan was developed by the Strategic Facilities Planning Advisory Committee, a group of 21 community members, parents, students, teachers, classified staff, administrators, and School Board members appointed by the Superintendent, to develop a plan to address the 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. On the May 17, 2011, voters approved a \$70 million bond measure. On May 21, 2013 voters approve a \$170 million bond measure.

Long Range Plan Update

In February 2013, the Board approved the Superintendent's recommended update to the long range facilities plan. This followed an extensive public process after the completion of a comprehensive facilities assessment by an external consulting firm. 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 were used to inform the decision-making process surrounding the planned and projected replacement and upgrade of schools.

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.

The classification of properties was last reviewed in April 2009. Further review of the property classifications was deferred, pending the results of the facilities assessment and recommendations for updating the Long-Range Facilities Plan.

Currently, 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.

During the course of the Long Range Planning process, the Board decided to remove from consideration the possibility of replacing Roosevelt Middle School on the Civic Stadium Property.

The Opportunity Center, formerly located at the Dunn Center, consolidated with North Eugene Alternative High School and relocated to the Parker Elementary School Site under a newly formed Eugene Education Options program. The sister program, formerly located at Churchill High School, was relocated to the Parker site in 2012-13, along with the teen parent program. An additional consolidation of services is currently in progress to relocate the program, now called Eugene College & Career Options (ECCO), to the Lane Community College (LCC) campus, along with a merger of services to further the Career and Technical Education (CTE) partnership with LCC.

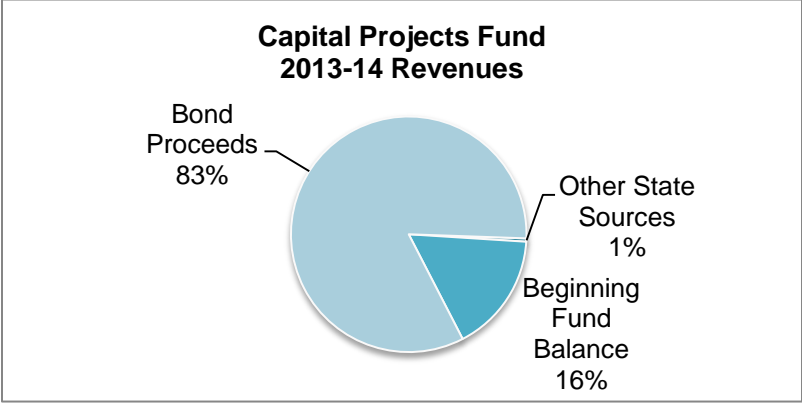
The District-sponsored charter school leasing space at Willard (The Village School) will move to a new location in 2013-14, or the following year. Ridgeline Montessori Public Charter School purchased their own facility in 2012, vacating the Dunn Center location. The District currently intends to retain 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 was budgeted for 2012-13, with another \$1 million transfer budgeted for 2013-14.

	10-11	11-12	12-13	13-14
Revenue	Actual	Actual	Budget	Adopted ¹
Bond Proceeds	0	35,789,614	0	95,000,000
Sale / Lease of Assets	0	3,715	0	0
Other State Sources	2,046	3,614	0	520,000 ²
Other Local Reimbursements	122,480	130,227	60,000	1,600
Interest Earnings	3,225	145,480	85,000	0
Other Local Gov Units	538,068	504,365	30,000	0
Beginning Fund Balance	<u>12,394,602</u>	<u>6,942,919</u>	<u>34,958,804</u>	<u>18,765,963</u>
Total	13,060,421	43,519,934	35,133,804	114,287,563

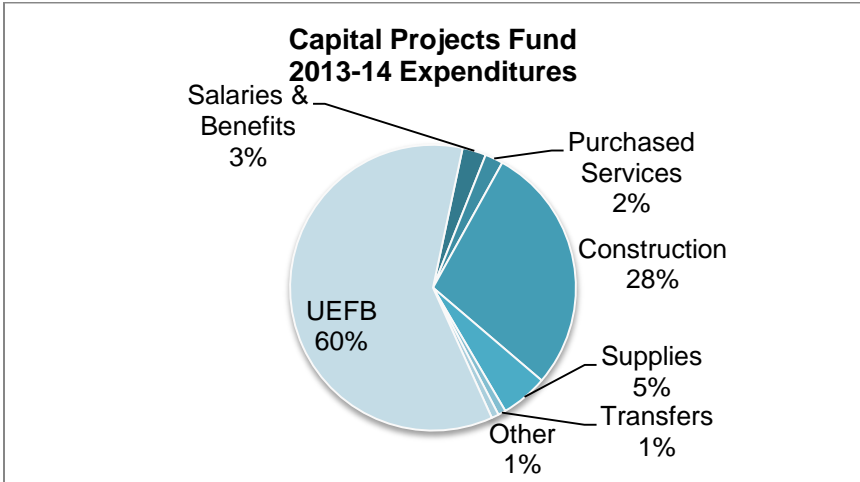
¹ Includes the Capital Equipment Reserve.

² State reimbursement of qualifying transportation depreciation costs.



Expenditures	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Adopted ¹
Salaries	773,687	1,308,428	1,323,153	1,768,726 ²
Benefits	453,678	846,265	881,626	1,295,855 ²
Purchased Services	568,070	2,606,610	3,684,089	2,337,081
Supplies	293,899	2,427,942	1,027,000	6,062,827
Construction	3,510,905	4,155,726	15,378,000	32,215,169
Other	17,264	50	0	934,600 ³
Transfers	500,000	156,075	2,000,000	1,000,000 ⁴
Contingency	0	0	0	0
UEFB	6,942,919	32,018,839	10,839,936	68,673,305
Total	13,060,421	43,519,934	35,133,804	114,287,563

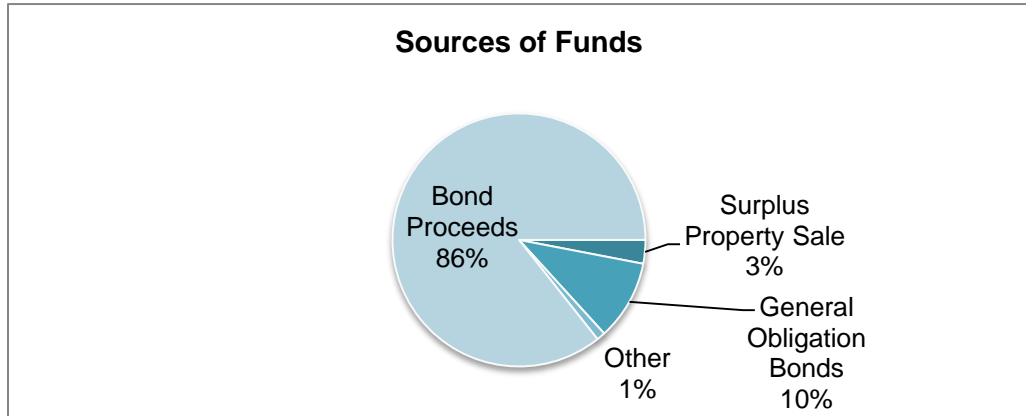
¹ Includes the Capital Equipment Reserve.
² Does not reflect the conclusion of employee group negotiations or final PERS rate calculations.
³ Principal and interest payments on bus leases.
⁴ Transfer to the General Fund to support District operations.



Sources and Uses of Capital Funding

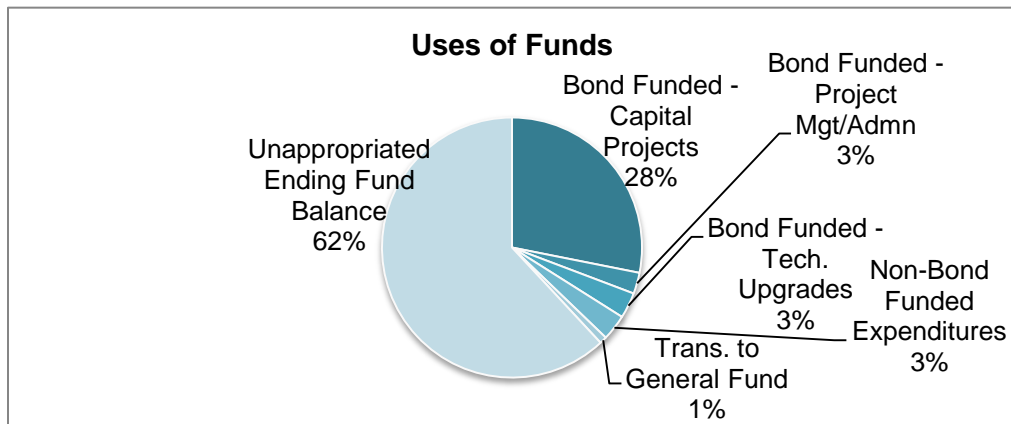
Sources of Capital Funding

Bond Proceeds		95,000,000
Beginning Fund Balance:		15,910,964
Surplus Property	3,354,216	
General Obligation Bonds	11,337,246	
Other	1,219,502	
Total Budget		\$ 110,910,964



Uses of Capital Funding

General Obligation Bond Funded Costs:		37,663,941
Capital Projects	31,193,647	
Technology Upgrades	3,553,124	
Project Management/Administration	2,917,170	
Non-Bond Funded Costs:		3,573,718
Capital Projects/Repairs/Maintenance	3,162,113	
Preventive Maintenance	100,000	
Project Management/Administration	311,605	
Transfer to General Fund		1,000,000
Unappropriated Ending Fund Balance		68,673,305
Total Budget		\$ 110,910,964



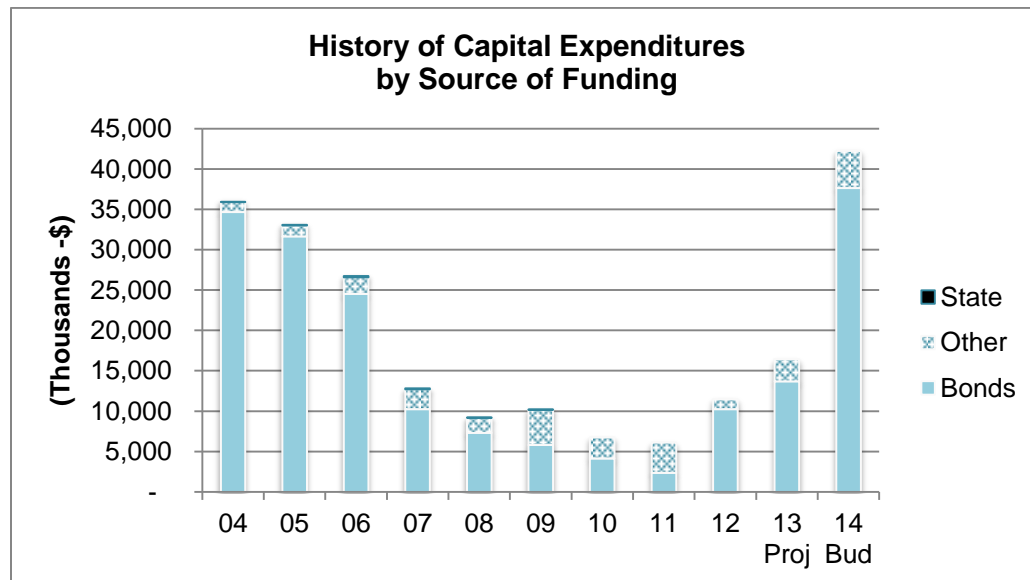
Note: These sources and uses of funds exclude amounts within the Capital Equipment Reserve (Fund 490).

History of Capital Improvement Program Expenditures

	2009-10	2010-11	2011-12	2012-13	2013-14
Capital Projects (rounded)	Actual	Actual	Actual	Projected	Budgeted
Bond Funded Projects	\$ 4,162,000	\$ 2,390,000	\$ 10,266,000	\$ 13,690,000	\$ 37,664,000
Non-Bond Projects	2,619,000	3,727,000	1,235,000	2,737,000	4,574,000
State Funded Projects					
Total	\$ 6,782,000	\$ 6,117,000	\$ 11,501,000	\$ 16,427,000	\$ 42,238,000

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. 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 2013-14 capital improvement program will largely be funded with proceeds of the \$170 million bond approved by voters in May 2013. Bond-funded expenditures represent \$31.2 million for capital projects, \$3.6 million for technology upgrades, and \$2.9 in project management and program administration costs. Bond funded projects include \$71,000 in construction materials and \$929,000 Facilities Management staffing costs previously funded from the General Fund. Non-bond funded projects include almost \$3.5 million in capital improvements and repairs, \$1.0 million in transfers to the General Fund, and \$100,000 for the preventive maintenance 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 \$486 million of value (appraised value established by the District's insurance carrier). The average age of school buildings is over 50 years, with ages ranging from 7 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 that are surplus or are 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 beyond or 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 close to 50 years.

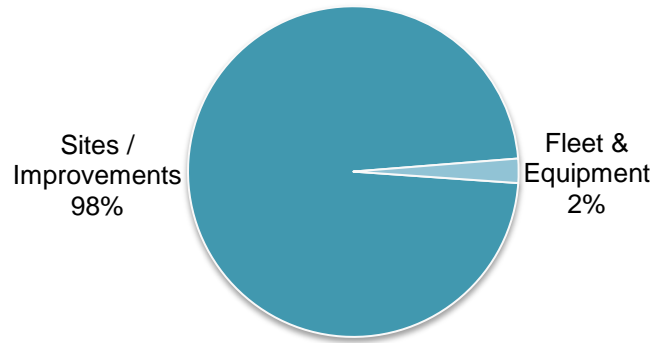
Appraised Value of Capital Assets ¹

	Value
I. Facilities (40) and Infrastructure	\$ 485,814,423
a. 35 School buildings (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.)	
b. 5 Miscellaneous Bldgs. (Ed Ctr., Facilities, Transportation, Civic Stadium, First Place)	
c. Improved (8 artificial turf fields, 2 skate parks, 52 ball fields; 24 running tracks; 72 football/soccer fields; 14 mi. fence)	
II. Fleet/Equipment ^{1,2}	
A. Fleet	
a. Bus Fleet	\$ 9,566,222
b. Other Fleet	1,029,431
B. Equipment	1,192,102
Subtotal Fleet/Equipment	<u>\$ 11,787,755</u>
Total District Assets	<u><u>\$ 497,602,178</u></u>

¹ Appraised values of capital assets are the total appraised values established by the District's insurance carrier.

² Fleet values do not include vehicles under the \$25,000 deductible. Please refer to the table showing the historic value of fleet and equipment for actual cost of fleet and equipment held at June 30, 2012.

Capital Assets



Capital Projects Listing

2013-14 Bond Funded Projects

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2013-14
1	Multiple Sites	Playground Equipment Upgrades	\$35,000
2	Multiple Sites	Capital Repairs (General Fund off load)	53,647
3	Multiple Sites	Instructional Support	1,050,000
4	Multiple Sites	Lighting Upgrades	25,000
5	Multiple Sites	Fuel Tank Monitoring	50,000
6	Multiple Sites	Irrigation Upgrades	60,000
7	Multiple Sites	Restroom Upgrades/Additions	500,000
8	Multiple Sites	Student Information System	190,000
9	Multiple Sites	Repair Asphalt Surfaces	25,000
10	Multiple Sites	Upgrade Security and Card Access Systems	200,000
11	Multiple Sites	Accessibility Upgrades	10,000
12	Multiple Sites	Lawson Project	462,430
13	Edison ES	Master Plan	5,000
14	Multiple Sites	Abate/Replace Flooring	200,000
15	Multiple Sites	Asbestos Removal/Environmental Safety	50,000
16	Multiple Sites	Paint Building Exteriors	500,000
17	Monroe MS	Replace Concrete at Main Entry	75,000
18	Multiple Sites	Pavement Replacement	350,000
19	Multiple Sites	Cafeteria Acoustical Treatment	200,000
20	Multiple Sites	Security Fence	500,000
21	Multiple Sites	Upgrade/Replace Exterior Doors	45,000
22	Multiple Sites	Technology Infrastructure Upgrades	2,200,694
23	Multiple Sites	Roofing Replacement	1,000,000
24	Multiple Sites	Fire/Life Safety Remediation	500,000
25	SEHS	Field Drainage/Softball Field Install	440,000
26	Multiple Sites	Structural Repair/Seismic Allowance	75,000
27	Ed Center	HVAC Upgrade	250,000
28	Multiple Sites	Replace Boilers	1,000,000
29	Multiple Sites	Locker Replace/refurbish Allowance	25,000
30	Multiple Sites	Carpet Replacement Allowance	50,000
31	Multiple Sites	Replace Kitchen Equipment	50,000
32	Gilham ES	Improve Energy Conservation	250,000
33	SEHS	Upgrade Stage Lighting	150,000
34	Kelly MS	Wire Glass Allowance	70,000
Total Fund 420 Projects (1)			\$10,646,771

- (1) The Total Project dollar amount does not include Facilities Department employee compensation, bond costs, or consultant design services for 2014-15 projects (Fund 420 only).

2013-14 Bond Funded Projects (continued)

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2013-14
35	Multiple Sites	New Synthetic Field/Rubberized Track	500,000
36	Howard ES	Construct New Building	2,000,000
37	Jefferson ATA	Addition/Remodel	2,000,000
38	Roosevelt MS	Construct New Building	2,000,000
39	River Road ES	Construct New Building	1,000,000
40	Gilham ES	Addition/Remodel	500,000
41	Multiple Sites	Special Education Improvements	300,000
42	Multiple Sites	Technology	5,000,000
43	Multiple Sites	New Instructional Materials	2,000,000
44	Multiple Sites	Safer Routes To School	300,000
45	Transportation	Bus Purchases	3,000,000
46	Multiple Sites	Capital Repairs & Improvements	2,000,000
47	Multiple Sites	Security Upgrades	1,500,000
Total Fund 410 (New Bond) Projects (1)			\$22,100,000

Total Bond Funded Projects (1) \$32,746,771

(1) The Total Project dollar amount does not include Facilities Department employee compensation, bond costs, or consultant design services for 2014-15 projects (Fund 420 only).

2013-14 Non-Bond Funded Projects

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2013-14
1	Multiple Sites	Agent Fees	\$5,000
2	Multiple Sites	Playground/Bleacher Equipment Upgrades	20,000
3	Multiple Sites	Building Modifications	100,000
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	28,132
8	Multiple Sites	Heating Equipment Replacement	338,470
9	Multiple Sites	Lighting Upgrades	291,295
10	Multiple Sites	Real Estate Consulting	100,000
11	Ed Center	Auditorium Remodel	500,000
12	Civic Stadium	Demo Auxiliary Buildings	202,272
13	Parker to LCC	ECCO Relocation	50,000
14	Multiple Sites	Open Enrollment Space Needs/Modifications	450,000
15	Multiple Sites	Safer Routes to School Studies	100,000
16	Multiple Sites	Energy Conservation	500,000
Total Non-Bond Funded Projects			\$2,810,169
Total Projects			\$35,556,940

Capital Projects Descriptions

The following projects are budgeted for 2013-14. 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. Decommission 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.
8. Student Information System
 - Replace software and implement change over to new student information system.
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. Lawson Project
 - Purchase software licensing and implement hosting of new financial reporting system.
13. Master Plan – Edison

-
14. Abate / 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. Concrete Replacement
 - Replace worn out, cracked concrete at the main entry to Monroe Middle School.
 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.
 20. Security Fence
 - Install ornamental fencing to improve security at multiple sites.
 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, and replace computer equipment at CIS.
 23. Roofing Replacement
 - Replace roofing at multiple sites, and perform associated seismic upgrades.
 24. Fire-Life Safety Remediation
 - Address the highest priority life/safety deficiencies identified in a study of all school buildings performed by a local architectural firm.
 25. Field Drainage/Softball Field Installation
 - Provide drainage improvements and construct a softball field at SEHS.
 26. Structural Repair/Seismic Allowance
 - Repair structural deficiencies as they are identified. Budget also supports seismic upgrades for roofing projects as necessary.
 27. HVAC Upgrade
 - Repair/replace inefficient HAVC system in the instruction wing at the Education Center.
 28. Replace Boilers
 - Replace aging boilers at multiple sites with new, energy efficient boilers.
 29. Locker Replacement/Refurbish Allowance
 - Replace, refurbish or paint worn lockers at multiple sites.

-
30. Replace Carpets
 - Replace worn carpeting at multiple sites with high quality, long lived carpet.
 31. Replace Kitchen Equipment
 - Replace aged kitchen equipment with more energy efficient equipment.
 32. Improve Energy Conservation
 - Replace or upgrade inefficient heating/cooling systems by installing efficient controls systems.
 33. Upgrade Stage Lighting
 - Upgrade failing stage lighting in the Sheldon High School theater.
 34. Wire Glass Allowance
 - Replace put apply film over remaining wire glass at multiple sites.
 35. New Rubberized Track and Synthetic Field
 - Design for new track and field at Kelly Middle School.
 36. Elementary School Building Replacement
 - Design for the replacement of the Howard Elementary School building.
 37. Middle School Addition/Remodel
 - Design for new two story classroom wing and remodeling of portions of the existing Jefferson ATA building.
 38. Middle School Building Replacement
 - Design for the replacement of the Roosevelt Middle School building.
 39. Elementary School Building Replacement
 - Design for the replacement of the River Road Elementary School building.
 40. Elementary School Addition/Remodel
 - Design classroom addition and remodeling portions of the existing Gilham Elementary School building.
 41. Improve Special Education Facilities
 - Upgrade/remodel existing special education facilities and programs at multiple sites.
 42. Technology Upgrades
 - Provides funding for equalization of school based technology and replacement, infrastructure support, assistive technology and nutrition services technology.
 43. New Instructional Materials
 - Purchases new instructional materials related to science, writing, math and special education.
 44. Safer Routes to School
 - Provides budget to improve the safety of the routes students use to travel to and from the new schools.
 45. Bus Purchases
 - Funding to purchase new buses to begin replacing the aging bus fleet.
 46. Capital Repairs & Improvements

-
- Repair, replace and/or upgrade capital systems at multiple sites. Provides funds for incremental salary increases for positions offloaded from the General Fund as part of the previous \$70 million bond measure.

47. Security Upgrades

- Improve building security at multiple sites.

Non-Bond Funded Projects

1. Agent Fees

- 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. Heating Equipment Replacement

- Upgrade outdated and inefficient heating equipment with energy efficient equipment and controls.

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 the buying and selling of property, providing estimates of property values, and assisting with other property issues.

11. Auditorium Remodel

- Remodel the auditorium at the Education Center.

12. Demolish Auxiliary Buildings

- Demolish dilapidated, non-historic buildings adjacent to Civic Stadium.

13. ECCO Relocation

- Funding to move the ECCO program, and associated child care program, from Parker to Lane Community College campus.

14. Open Enrollment Space Needs/Modifications

-
- Address space needs and modifications required from the new inter-district open enrollment transfers.
15. Safer Routes to School Studies
- Provide funding to study potential improvements to the routes students use in getting to and from school.
16. Energy Conservation
- Continue to fund projects that result in long term energy savings District-wide.

Nutrition Services Fund

Service Description

The purpose of the Nutrition Services Program is to provide nutritious, affordable and enjoyable 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 to breakeven or yield a profit. 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. The program is managed by a contracted service company. Sodexo was selected to provide this service for 2013-14 with four one-year renewals.

Budget Goals for 2013-14

Goal 1. Achieve financial stability

Employ a variety of strategies to achieve a financially self-sustaining food service operation, as directed by the Board. Strategies will include expanding menus to increase revenues, establishing equitable kitchen staffing standards, monitoring the meal pricing structure, reducing non-essential items, and fully utilizing the District's commodity allotment to reduce food costs.

Goal 2. Implement revisions to new USDA standards for school meals

Monitor and implement changes to nutrition-based menus that advance the interests of the Healthy, Hunger-Free Kids Act. 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 3. Respond to direction from advisory groups

Engage students, parents, community members, administrators, teachers and staff for direction on menu offerings. Address program feedback from student and community advisory groups. Address local community interests of:

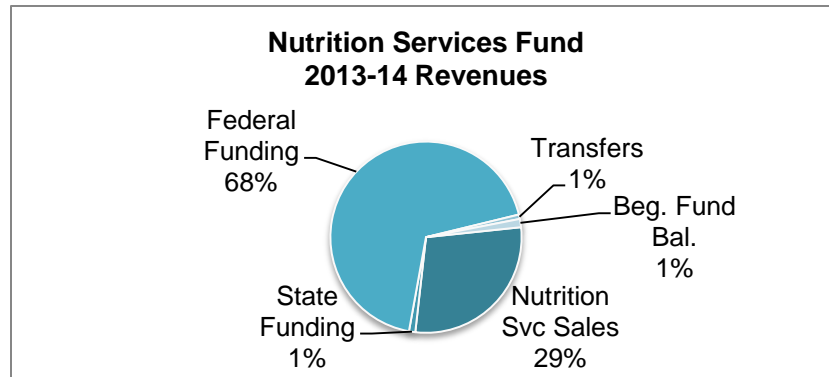
- Increasing the amount of locally grown and produced food;
- Reducing the amount of processed food;
- Providing understandable and easily accessible information on the nutritional value and ingredients of menus; and
- Increasing the number of "green" cafeterias.

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

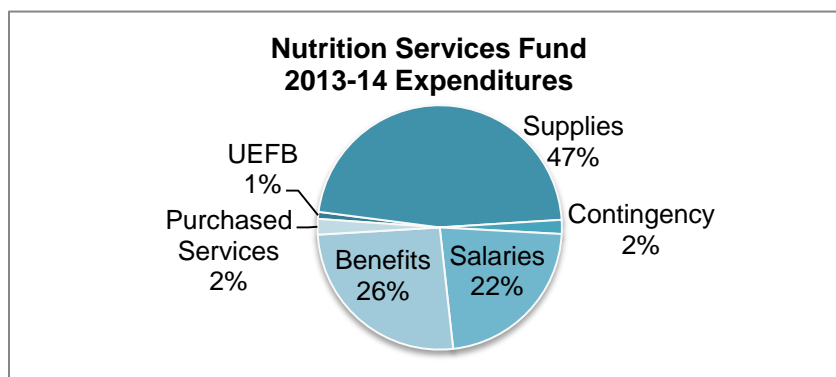
so that the cafeteria can be a vital link to the education and sustainability of the school garden whenever possible.

	10-11	11-12	12-13	13-14
Revenue	Actual	Actual	Budget	Adopted
Nutrition Services Sales	1,406,877	1,267,365	1,415,682	1,533,196
State Funding	65,347	59,052	52,877	57,500
Federal Funding	3,150,288	3,050,010	3,246,811	3,681,800
Transfers	258,368	308,525	28,300	40,000
Beginning Fund Balance	<u>74,584</u>	<u>74,584</u>	<u>74,584</u>	<u>75,000</u>
Total	4,955,464	4,759,536	4,818,254	5,387,496



	10-11	11-12	12-13	13-14
Expenditures	Actual	Actual	Budget	Adopted
Salaries	1,434,873	1,373,713	1,187,555	1,205,655 ¹
Benefits	1,133,117	1,179,632	1,117,839	1,390,459 ¹
Purchased Services	79,564	78,911	373,045	110,967
Supplies	2,233,326	2,052,696	1,930,254	2,530,415
Contingency	0	0	132,000	100,000
UEFB	<u>74,584</u>	<u>74,584</u>	<u>77,561</u>	<u>50,000</u>
Total	4,955,464	4,759,536	4,818,254	5,387,496

¹ Does not reflect the conclusion of employee group negotiations or final PERS rate calculations.



Insurance Reserve Fund

Service Description

The District's Insurance Reserve 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 worker's 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 manages all claims investigation activities 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 Committees which are charged with ensuring that benefits provided to 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 2013-14

Goal 1: Reduce Occupational Injuries and Overall Liability

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 to lower claims.

Goal 2: Support the development and implementation of effective District-wide emergency procedures at all 4J schools

Risk Management 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 3: 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 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 \$33,800 in fiscal year 2012 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

- Administer and manage 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 for and implement new policies, procedures and other measures aimed at reducing risk.
- Manage all District insured property losses and claims. Oversee selection of District's insurance carriers; manage claims recovery, including recovery for damage to District property by third parties.
- Prepare and distribute District-wide annual risk report.
- Conduct management and oversight of the District's Emergency Response Plan and response team.
- Conduct management and oversight of the School Resource Officer Program including relationships with the Eugene Police Department.

Employee Benefits

- Administer and manage the District's benefits programs for employees and retirees, including health insurance, life and disability insurance, employee assistance and wellness programs.
- Chair the District's Joint Benefits Committees and District Wellness Committee.
- Manage premium collection from employees and retirees, as well as premium payments to carriers.
- Report data to outside agencies related to employee benefits.
- Manage processes, communications and customer service matters related to annual insurance Open Enrollment period, as well as qualified status changes throughout the year.
- Oversee 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.

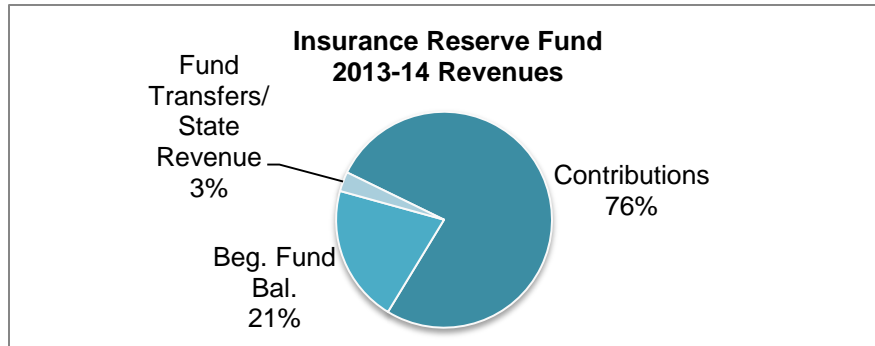
Occupational Safety and Health

- Manage all OSHA mandated programs, develop and maintain District's policies and procedures related to safety.
- Manage all Workers' 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

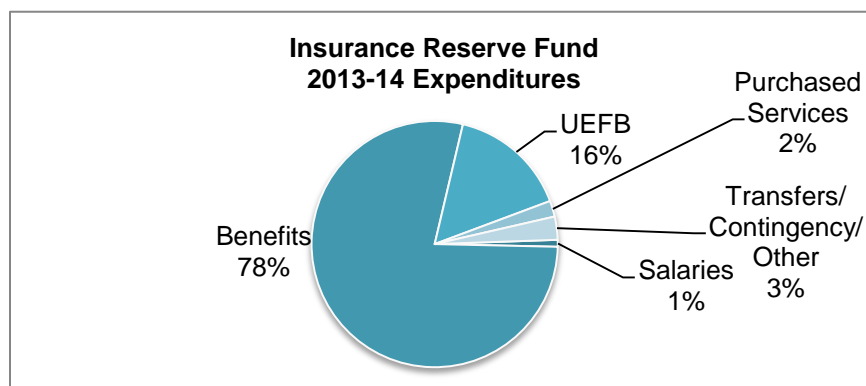
- Manage compliance with federal and state laws regarding Family Medical Leave Act and Oregon Family Leave Act leaves for employees.
- Manage employee personal, professional and contractual leaves.
- Update District policy regarding employee leaves.
- Supervise coordination of employee benefits during 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.
- 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.

	10-11	11-12	12-13	13-14
Revenue	Actual	Actual	Budget	Adopted
Interest	36,772	41,143	20,000	0
Contributions	32,621,834	30,111,439	33,850,000	32,517,000
State Revenue	20,394	43,372	0	100,000
Fund Transfers	632,946	606,495	608,000	1,145,000
Beginning Fund Balance	<u>9,257,732</u>	<u>10,388,747</u>	<u>8,413,006</u>	<u>8,755,805</u>
Total	42,569,678	41,191,196	42,891,006	42,517,805



	10-11	11-12	12-13	13-14
Expenditures	Actual	Actual	Budget	Adopted
Salaries	387,166	389,461	403,983	386,448 ¹
Benefits	30,538,122	29,285,747	33,997,675	33,281,228 ¹
Purchased Services	816,063	933,092	1,432,835	889,300
Supplies	53,162	68,450	11,250	34,700
Equipment	0	16,410	0	0
Other	28,109	26,515	50,500	491,000
Transfers	358,310	796,827	809,300	298,000
Contingency	0	0	700,000	500,000
UEFB	<u>10,388,747</u>	<u>9,674,694</u>	<u>5,485,463</u>	<u>6,637,129</u>
Total	42,569,678	41,191,196	42,891,006	42,517,805

¹ Does not reflect the conclusion of employee group negotiations or final PERS rate calculations.



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 accounted 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. It was completely exhausted in offsetting higher PERS costs in 2012-13.

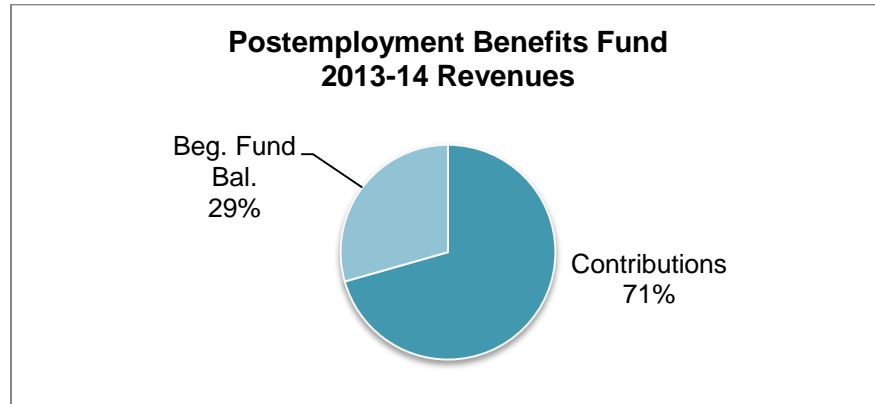
The supplemental retirement program, which was established in 1978, provides monthly cash payments and/or insurance benefits for eligible employees who retire before age 65. Benefit levels and eligibility have been bargained and vary among the different employee groups. This program ended in July 1996 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.

In 2012-13, the District offered an Early Out Retirement incentive for licensed and classified staff. These plans entail one-time cash incentives or supplementary payments towards health care premiums paid in 2012-13, 2013-14, and 2014-15. The cost of the payout for 2013-14 has been included in the Postemployment Benefits Fund.

Financial Highlights and Program Changes

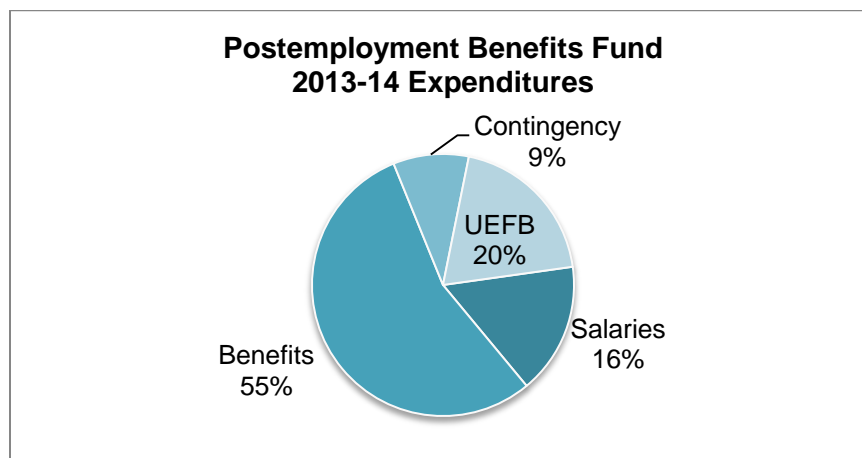
Expenditures budgeted in this fund for post-employment benefits amount to 4.64% of the total District budget for salaries. Revenue to the fund comes from an assessment on wages from all District funds that include staff other than in the General Fund. The General Fund will provide \$3.5 million in 2013-14 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.

	10-11	11-12	12-13	13-14
Revenue	Actual	Actual	Budget	Adopted
Contributions	3,414,242	2,822,758	1,700,000	3,600,000
Beginning Fund Balance	<u>5,276,758</u>	<u>5,276,758</u>	<u>2,925,000</u>	<u>1,500,000</u>
Total	8,690,999	8,099,516	4,625,000	5,100,000



	10-11	11-12	12-13	13-14
Expenditures	Actual	Actual	Budget	Adopted
Salaries	834,839	737,455	723,000	826,600
Benefits	2,572,203	2,392,780	2,216,350	2,798,000
Purchased Services	7,200	0	0	0
Transfers	0	1,256,000 ¹	1,257,000 ¹	0
Contingency	0	0	300,000	475,400
UEFB	<u>5,276,758</u>	<u>3,713,281</u>	<u>128,650</u>	<u>1,000,000</u>
Total	8,690,999	8,099,516	4,625,000	5,100,000

¹ PERS Reserve transfers to the General Fund to offset the impact of PERS rate increases.





Financial
Forecast

Table of Contents

Forecast Framework	183
Future Budget Issues	184
Five Year General Fund Forecast.....	187
Summary of Long-Term Financial Forecast – General Fund.....	187
Summary Forecast	188
Summary Assumptions	189
Revenue Detail	191
Revenue Assumptions	192
Expenditure Detail	194
Expenditure Assumptions.....	195

Forecast Framework

This financial forecast has been prepared in response to the District's adopted management goal of maintaining long-term financial stability. The forecast establishes key assumptions underlying the projections and identifies variables which may cause the projections to change. Its purpose is to provide the fullest picture of the District's financial future so that decision-making today can support high quality and innovative educational programs tomorrow.

In Board Policy DA, the District's Financial Management Goals and Policies 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."

Future Budget Issues

Medium Term Projected General Fund Position

The General Fund is projected to be in deficit for each of the next five years. With the use of reserves to support services and operations in prior years, balancing the budget will require service reductions or further consolidations. The District is evaluating revenue generation strategies and cost efficiencies, which may offset the potential for future service reductions, on an ongoing basis.

Local Option Levy Revenue

For District 4J, local option revenue represents the gap between Measure 5 and Measure 50 tax limits. Measure 5 tax limits are based on the real market value (RMV) for each property in the District, and Measure 50 tax limits are based on assessed value (AV). Although local option revenue is calculated on a property by property basis, generally, when RMV grows at a greater rate than AV, local option revenue increases. When it decreases at a greater rate, revenue decreases. Recently, local option levy receipts have declined as a result of the downward trend in real market property values. For 2013-14, assessed values are expected to increase by 2.75 percent. Real market values are expected to remain essentially the same. While this projection represents an improvement over recent years, the tax gap is expected to decrease further and result in an additional \$1 million in compression losses. In 2012-13, the District experienced local option tax compression of approximately \$10 million.

The 2013 State Legislature considered proposed legislation that could potentially increase future local option tax collections. Most proposals would amend the Oregon constitution and therefore require voter approval.

State School Fund Revenue

Oregon spending on K-12 education is relatively low in the United States. Public elementary and secondary education spending per pupil ranked 36th in the nation in 2009-10 (NCES, Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2009-10 (FY 2010), 2012 Digest of Educational Statistics, Retrieved June 27, 2013: http://nces.ed.gov/pubs2013/expenditures/tables/table_03.asp). 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 to 33rd in 2008-09. Total current expenditures of \$9,268 per pupil is below the national state mean (\$10,652) and median (\$10,447) expenditures.

In the last decade, the State's spending on education has fallen as a proportion of the State's total budget and in real dollar terms. For 4J, this decline is exacerbated by the declining enrollment.

Public Employee Retirement System (PERS) Rates

As of December 31, 2012, the PERS system excluding PERS side accounts had an unfunded actuarial liability of 78% or 87% with side accounts (State of Oregon – PERS, PERS Facts: http://www.oregon.gov/pers/docs/general_information/pers_facts.pdf, Retrieved: June 27, 2013). The District's liability is dependent on the benefit levels and the performance of the PERS investment portfolio – of PERS as a whole and of the District's "lump sum" or "side" account with PERS (created when the District sold bonds).

PERS contribution 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 2013-15 rates are based on a December 2011 actuarial valuation. The 2013-14 budgeted rate is more fully described on page 58 of Attachment A: Budget Assumptions in the Superintendent's Budget Message section.

Increases in PERS costs are creating budget squeezes for districts across the state and costs will continue to grow and restrict school budgets in the future without significant reform.

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 12% increase in the costs in the insurance reserves for the 2013-14 year. Over the coming year, the District will be evaluating the impact of the Patient Protection and Affordable Care Act (also referred to as the Health Care Reform Act or Affordable Care Act). The actual reserve level will vary depending on final rates, plans made available by the Joint Benefits Committee (JBC), and member plan selection.

Wellness Clinic

The District has contracted with Cascade Health Solutions to provide medical services for the clinic effective July 2012. This service will continue to be evaluated by the District's JBC, which comprises employee groups and employer representatives.

Full Day Kindergarten

Starting in 2015-16, 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 ceased remitting Federal Forest fees. 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 then again in 2012. No revenue from this source has been included in the 2013-14 budget.

Special Education Services and Funding

The State School Fund provides additional payments for students with disabilities up to 11% of the District population (ADMr). If a district's percentage of students with disabilities exceeds 11%, some additional funding is available, but at a much lower rate per student. With 2,328 students qualifying for special education services, the District's percentage of students with disabilities is 14.44% (including charter school students).

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 2013-14 we are assuming a total cost for high cost students of approximately \$1,916,678.

The table below shows the number of students in those categories since 2008-09.

Year	Number of students cost >\$30,000
2008-09	176
2009-10	166
2010-11	168
2011-12	162
2012-13 (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 by grants from the state that are calculated based on the enrollment in local district served. ESD's may also receive fees for services from districts that use ESD services. The District principally uses ESD services for special education students. In 2013-14, the District will receive \$2 million in flexible funds directly from the ESD.

The relationship between districts and ESD's is currently a subject of discussion in the 2013 legislature and is likely to change in the 2014-15 school year.

Facility Improvements

The District facilities are aging and in need of maintenance, upgrades, and replacement to improve efficiency and better support educational needs. The recent passage of a bond measure by the District's voters will address many of the capital improvement needs.

Class Size and Scheduling High School Students

Limited resources resulting from economic challenges, increasing costs, particularly PERS, and the District's declining enrollment are straining the District's ability to maintain programs at current levels.

Five Year General Fund Forecast

Summary of Long-Term Financial Forecast – General Fund

This document provides in-depth information on the development of Lane County School District 4J's financial forecast. Results and key assumptions are summarized below. The accompanying pages are integral to understanding this summary information.

The June 2013 Forecast updates the May 2013 Forecast and is based on the 2013-14 Adopted budget. Since adoption of the 2013-14 budget, tentative agreements have been reached with employee groups. Although these agreements still must be ratified, savings from these actions has resulted in the restoration of some budget balancing items and a reduction in employee costs for 2013-14, which will be added via a supplemental budget action. Accordingly the forecast years contain both the restoration of services and salaries to full work-years, in addition to estimated savings from PERS rate changes.

This forecast also reflects the slow and steady progress of the state economy as it continues to recover from the Great Recession that began in 2008. District revenues are based on the \$6.55 billion K-12 budget approved by the State Legislature for the 2013-15 biennium. Public Employees Retirement System (PERS) reform yielding at least \$200 million in savings has been approved. The combined effect on K-12 funding for the 2013-15 biennium is the equivalent of \$6.75 billion state-wide.

This Long-term Financial Forecast predicts annual operating deficits for the three years from 2014-17. Based on forecast assumptions, on-going corrective actions taken in 2014-15 and 2015-16 could create a foundation for financial stability in future years. Yet this stability is dependent on state and local revenue receipts realized at or above forecasted levels.

An annual deficit of \$6.5 million is forecasted in 2014-15, as a result of (i) maintaining the add-back of licensed employees which is anticipated to occur in 2013-14, and restoring full work-years for all employees, (ii) adjusting anticipated local option revenue, and (iii) restoring the ending fund balance to 5%. Annual operating deficits are forecasted to peak in 2015-16, as a result of implementing full-day kindergarten and PERS rate increases.

Long-term Financial Forecast					
Based on Legislature's Approved 2013-15 Budget for K-12 Education - \$6.55 Billion					
<i>(thousands)</i>	2012–13	2013–14	2014–15	2015–16	2016-17
Annual Operating Surplus/(Deficit)	(\$7,558)	(\$2,339)	(\$5,035)	(\$9,312)	(\$8,888)
Annual Reductions Required, Assuming Use of Reserves and Annual Corrective Actions	-0-	-0-	(\$6,563)	(\$2,559)	\$343

Summary Forecast

IMPACT ON OPERATIONS (in thousands)		2012-13 Projected Actual	2013-14 Adopted Budget	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast
Total District Revenues	(1)	\$132,333	\$141,111	\$148,629	\$148,971	\$150,968
Expenditures						
Operating Expenditures	(2)	\$139,283	\$140,450	\$151,470	\$156,040	\$157,581
Transfers	(3)	608	1,145	1,164	1,182	1,203
Contingency	(4)	-	3,679	3,029	3,121	3,152
Subtotal		139,891	145,274	155,663	160,343	161,936
Projected Underspending	(5)	-	(1,834)	(1,999)	(2,060)	(2,080)
Total Expenditures		\$139,891	\$143,440	\$153,664	\$158,283	\$159,856
ANNUAL OPERATING DEFICIT		(\$7,558)	(\$2,329)	(\$5,035)	(\$9,312)	(\$8,888)
Use of Transfers from Reserves to Balance	(6)					
Transfer (to) / from General Fund Reserves		\$1,372	\$1,070	(\$1,769)	(\$18)	(\$99)
Transfer (to) / from Capital Equipment Fund		1,778				
Transfer (to) / from PERS Reserve		1,257				
Transfer (to) / from Insurance Reserve		1,151	259	241	208	208
Transfer (to) / from Capital Projects Fund Reserve		2,000	1,000			
Total Transfers (to) / from Reserves		\$7,558	\$2,329	(\$1,528)	\$190	\$109
Annual Deficit Assuming Use of Reserves	(7)	\$0	\$0	(\$6,563)	(\$9,122)	(\$8,779)
Corrective Action Required	(8)	\$0	\$0	(\$6,563)	(\$2,559)	\$343
RESERVES						
Beginning Fund Balance - General Fund	(9)	\$8,114	\$6,742	\$5,672	\$7,441	\$7,459
Transfer to / (from) Reserves		(1,372)	(1,070)	1,769	18	99
Ending Fund Balance - General Fund		\$6,742	\$5,672	\$7,441	\$7,459	\$7,558
5% of Total District Revenues (4%, 2012-14)		5,293	5,644	7,431	7,449	7,548
% of Total District Revenues		5.0%	4.0%	5.0%	5.0%	5.0%
Beginning Fund Balance - PERS Reserve	(10)	\$1,257	\$0	\$0	\$0	\$0
Transfer to / (from) Reserves		(1,257)	-	-	-	-
Ending Fund Balance - PERS Reserve		\$0	\$0	\$0	\$0	\$0
% Change in Revenues		-2.9%	6.6%	5.3%	0.2%	1.3%
% Change in Expenditures		1.6%	2.5%	7.1%	3.0%	1.0%

Note: Totals may differ due to rounding.

Summary Assumptions

1. Total revenues

- Reflect average economic growth with a slow and steady recovery.
- Assume state funding for K-12 education of \$6.55 billion in the 2013-15 biennium, with 49% in 2013-14 and 51% in 2014-15, growing at CPI in 2015-17.
- Track a decline in resident average daily membership (ADMr) of 604.8 from 2012-13 to 2016-17, as state funding is allocated on a per pupil basis.
- Include average, annual growth of the District's operating levy of 3.3% per year over the forecast period.
- Reflect a bottoming in local option tax revenue in 2013-14 as the tax gap is squeezed by continuing declines in real market property values (RMV) relative to assessed value (AV) growth.
 - Expected to begin a moderate recovery in 2014-15.
- Include slow growth in interest earnings from prolonged low interest rates and reduced levels of reserves.

2. Operating expenditures

- Assumes one-time employee compensation changes negotiated with employee groups, but subject to ratification, are in effect for one-year only during 2013-14. Furlough days, annual step movement, and increasing medical insurance contributions at CPI are assumed restored throughout the forecast period beginning in 2014-15.
- Assumes a total of 55.6 licensed FTE (classroom, elementary music and physical education, and Essential Skills Coordinators, and others) are added-back to the 2013-14 Adopted budget on an on-going basis through a supplemental budget action.
- Include reductions for decreases in licensed staffing resulting from declining enrollment.
- Student-to-classroom teacher ratios maintained at levels about 0.5 above 2012-13 actual levels throughout the forecast period.
- Added staffing costs in response to the requirement to provide full-day Kindergarten as of 2015-16.
- Assumes the District's composite PERS rate declines by 4.40 percentage points in 2013-15 and increases 3.0 percentage points in 2015-17.

3. Transfers

- Capital projects, equipment and textbooks, and bus fleet transfers are not included in the forecast as they are assumed to be funded throughout the forecast period from the May 2013 bond issue.
- Insurance and risk reserve transfer of \$1,145,000, with annual costs increasing by the rate of the CPI.
 - \$875,000 in support to Risk and Benefit Management operations, which includes an increase of \$500,000 beginning in 2013-14.
 - \$270,000 in social security cost savings from pre-tax flexible spending accounts to insurance reserve accounts, as negotiated with employee groups.

4. Contingency

- 2.0% of operating expenditures per Board policy.

Board Policy DI, Accounting and Financial Practices Policy 4: *"The targeted contingency for general fund is two percent of the operating budget."*

5. Projected Underspending

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

6. Use of Transfers from Reserves to Balance

- General Fund reserves, as a percentage of operating revenues, are restored to the 5% Board policy target for the forecast period.

Board Policy DI, Accounting and Financial Practices Policy 5: *“The district will maintain a minimum ending fund balance in the General Fund, in order to provide stable services and employment to offset cyclical variations in revenues and expenditures.”*

- Employee insurance reserves are transferred to the General Fund to offset the costs of employee compensation, as agreed in employee group negotiations.

7. Annual Deficit Assuming Use of Reserves over 5% (4% in 2012-13 / 2013-14)

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

8. Corrective Action Required

- Board actions required to maintain a 5% ending fund balance during the forecast period.
- Amounts of annual deficits assume Board action taken to address any previous year deficit utilizing on-going expenditure reductions.

9. General Fund Reserves or Ending Fund Balance

- Projected to be at 5% of operating revenues throughout the forecast period.

Board Policy DI, Accounting and Financial Practices Policy 5: *“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.”*

10. PERS Reserve

- Savings between budgeted and actual PERS rates in 2003-04 and 2004-05 were retained to offset an increase in PERS rates effective July 1, 2011. This set-aside has been fully utilized in 2012-13.

Revenue Detail

GENERAL FUND REVENUES (in thousands)		2012-13	2013-14	2014-15	2015-16	2016-17
		Projected	Adopted	Forecast	Forecast	Forecast
		Actual	Budget			
Property Tax Collections - Current Year	(1)	\$54,186	\$55,590	\$57,672	\$59,629	\$61,639
Property Tax Collections - Prior Year	(2)	1,687	1,840	1,840	1,840	1,840
State School Fund Grants	(3)	62,474	69,540	73,174	70,043	68,496
SSF Local Revenues	(4)	3,017	1,647	1,647	1,647	1,647
Total SSF Formula Revenue		\$121,364	\$128,617	\$134,333	\$133,159	\$133,622
Local Option Levy - Current Year	(5)	7,788	6,779	8,426	9,942	11,476
Local Option Levy - Prior Year		359	370	370	370	370
Other Revenues	(6)	2,822	5,345	5,500	5,500	5,500
TOTAL DISTRICT REVENUES		\$132,333	\$141,111	\$148,629	\$148,971	\$150,968
STATE SCHOOL FUND (SSF) ALLOCATIONS						
Enrollment	(7)					
Enrollment(ADM) - Regular Ed.		15,162.2	15,316.0	14,884.8	14,641.7	14,466.4
Enrollment (ADM) - Charter Schools		655.4	699.9	731.6	746.4	746.4
Enrollment (ADM) - Alternative Ed. Programs		300.0	300.0	300.0	300.0	300.0
Total Enrollment (ADM)		16,117.6	16,315.9	15,916.4	15,688.1	15,512.8
Weighted ADM (ADMw) - Extended		18,948.6	19,039.2	19,039.2	18,574.4	18,308.0
State School Fund Grants	(3)					
SSF Grant per student (ADMw)		\$6,258	\$6,800	\$7,078	\$7,191	\$7,320
% Change in Revenues		3.4%	8.7%	4.1%	1.6%	1.8%
SSF Formula Revenue (in thousands)		118,586	129,467	134,760	133,569	134,015
State Initiative Funding		-	-	-	-	-
High Cost Disability Grant		800	800	830	847	864
Net SSF Grants (in thousands)		121,364	128,617	134,333	133,159	133,622
PROPERTY TAX COLLECTION						
Assessed Value (Operating Levy AV) (in thousands)	(1)	\$12,338,548	\$12,677,858	\$13,058,194	\$13,449,940	\$13,853,438
Projected Annual Increase in Operating Levy AV		2.31%	2.75%	3.00%	3.00%	3.00%
Operating Levy (inside Measure 5 limit)	(1)					
Permanent Tax Rate per \$1,000 of Operating Levy AV	\$4.7485	\$58,590	\$60,201	\$62,007	\$63,867	\$65,783
Compression Loss		(1,350)	(1,530)	(1,300)	(1,100)	(900)
Taxes Imposed		57,240	58,671	60,707	62,767	64,883
Collection Rate - operating levy		94.66%	94.75%	95.00%	95.00%	95.00%
Net Operating Levy		\$54,186	\$55,590	\$57,672	\$59,629	\$61,639
Annual growth		1.3%	2.6%	3.7%	3.4%	3.4%
Local Option Levy (outside Measure 5 limit)						
Assessed Value (Local Option AV) (in thousands)		\$12,516,805	\$12,861,018	\$13,246,849	\$13,644,254	\$14,053,582
Local Option Tax Rate per \$1,000 of Local Option AV	\$1.5000	\$18,775	\$19,292	\$19,870	\$20,466	\$21,080
Compression Loss		(10,547)	(12,137)	(11,000)	(10,000)	(9,000)
Tax Gap		8,228	7,155	8,870	10,466	12,080
Measure 5 Limit - Proceeds Net of Uncollected Taxes		7,789	6,780	9,376	11,842	14,326
Limit of \$1,000 (increased by 3% per year) per Extended ADMw		21,327	22,072	22,072	21,533	21,224
Limit of 20% of State Resources		23,776	24,164	24,449	24,394	24,692
Collection Rate - local option levy		94.67%	94.75%	95.00%	95.00%	95.00%
Net Local Option Levy		\$7,788	\$6,779	\$8,426	\$9,942	\$11,476
Annual growth		-20.1%	-13.0%	24.3%	18.0%	15.4%

Note: Totals may differ due to rounding.

Revenue Assumptions

1. Property Tax Collections – Current Year

- Include average, annual growth of the District's operating levy of 3.3% per year over the forecast period.
- Assessed property values (AV) projected to increase by 2.75% in 2014-15 (lower than the 3.0% required under Measure 50 because of limits due to real market values (RMV) caps) and 3.0% during the period from 2014-15 through 2016-17.
- Compression losses expected to increase by \$180,000 to \$1.53 million in 2013-14, slowing growth of the District's operating levy, before beginning a moderate decline in 2014-15, assuming real market property values (RMV) resume growing more rapidly than AV beginning in 2014-15.
- Tax collection rates assumed to be 94.75% in 2013-14, and stabilizing at 95% from 2014-15 through 2016-17.
- Included in the State School Fund formula.

2. 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 throughout the forecast period.
- Included in the State School Fund formula.

3. State School Fund (SSF) Grants

State School Fund Grant

Total SSF Formula Revenue: 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.
- Assume state funding for K-12 education of \$6.55 billion in the 2013-15 biennium, with 49% in 2013-14 and 51% in 2014-15, growing at CPI in 2015-17.
- 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 March 2013 State of Oregon Economic and Revenue Forecast.
- Future growth in per pupil funding offset by projected decreases in enrollment and lower teacher experience 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 based on 2012-13 projection plus annual growth at CPI.

4. SSF Local Revenues

- Includes Common School Funds and County School Funds.
- Federal Forest Fees included in 2012-13 and removed as of 2013-14 when federal funding expires.
- Included in the State School Fund formula.

5. 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. The Forecast assumes the current levy is renewed effective 2015-16.
- Projected to bottom in 2013-14 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 \$1.59 million to \$12.14 million in 2013-14 before rebounding in 2014-15, based on an assumed, steady recovery in the local real estate market. A slower than projected improvement in real market property values would be expected to result in lower local option tax revenues beginning in 2014-15.
- 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.

6. Other Revenues

- Not included in the State School Fund formula.
- Includes interest earnings, tuition and fees, e-rate income, funding and donations from outside groups, and building rental income.
- Substantial increase projected in 2013-14, based on receipt of ESD resolution funds, 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...”*

7. 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 net decline of 604.8 ADMr, or 3.8%, in 2016-17 when compared to 2012-13.
 - 695.8 ADMr decrease in regular District programs.
 - 91.0 ADMr increase in charter school enrollment as existing charters reach their enrollment caps and Coburg Community Charter adds one grade to its enrollment each year.
 - Alternative education enrollment projected to remain at the current level.
- Assumes a decline of 640.6 extended ADMw, or 3.4%, in 2016-17 when compared to 2012-13.

Expenditure Detail

OPERATING EXPENDITURES (in thousands)	2012-13 Projected Actual		2013-14 Adopted Budget		2014-15 Forecast		2015-16 Forecast		2016-17 Forecast	
Employee Compensation Expenditures (1)										
Licensed Employees	1.0%	\$45,345	-5.5%	\$42,855	14.1%	\$48,894	2.8%	\$50,252	0.6%	\$50,550
Classified Employees	-1.1%	17,083	-0.1%	17,069	4.6%	17,850	1.7%	18,153	1.4%	18,406
Admin/Supervisors	5.1%	7,160	0.9%	7,226	6.6%	7,705	1.1%	7,790	1.9%	7,939
Substitute/Temporary	9.8%	3,649	-17.3%	3,016	1.5%	3,061	1.4%	3,105	1.2%	3,143
Staffing Pool	N/A	180	-11.1%	160	0.0%	160	0.0%	160	0.0%	160
Total Salaries	1.3%	\$73,417	-4.2%	\$70,326	10.4%	\$77,669	2.3%	\$79,460	0.9%	\$80,198
Payroll Costs as % of Salary										
Licensed		\$15,608		\$17,162		\$18,919		\$20,952		\$21,076
Classified		5,771		6,835		6,907		7,568		7,674
Administrative		2,464		2,893		2,981		3,351		3,415
Substitute/Temporary		410		631		642		651		661
Insurance Benefits	1.5%	18,600	-3.3%	17,985	8.5%	19,517	2.6%	20,019	1.7%	20,366
District Retirement Benefits	-32.0%	1,700	105.9%	3,500	-18.6%	2,850	-33.3%	1,900	-10.5%	1,700
Other Benefits	18.0%	1,721	-6.8%	1,604	6.0%	1,700	-31.4%	1,166	1.5%	1,184
Total Benefits	-0.2%	\$46,274	9.4%	\$50,610	5.7%	\$53,516	3.9%	\$55,607	0.8%	\$56,076
Total Employee Compensation	0.7%	\$119,691	1.0%	\$120,937	8.5%	\$131,185	3.0%	\$135,067	0.9%	\$136,274
Non-Compensation Expenditures (2)										
Purchased Services	16.1%	\$11,496	-6.6%	\$10,738	3.4%	\$11,108	3.2%	\$11,466	0.6%	\$11,539
Charter School Payments	3.4%	3,712	12.5%	4,176	7.8%	4,500	5.7%	4,755	3.7%	4,931
Supplies	25.7%	4,331	-15.2%	3,675	1.7%	3,737	1.6%	3,797	1.8%	3,865
Equipment	-71.9%	53	-13.4%	46	1.7%	46	1.6%	47	1.8%	48
Other	-100%	0	N/A	879	1.7%	894	1.6%	908	1.8%	924
Total Non-Compensation Expenditures	9.4%	\$19,592	-0.4%	\$19,514	4.0%	\$20,285	3.4%	\$20,973	1.6%	\$21,307
TOTAL OPERATING EXPENDITURES	1.9%	\$139,283	0.8%	\$140,450	7.8%	\$151,470	3.0%	\$156,040	1.0%	\$157,581
Transfers (3)										
Capital (Non-bondable projects)		\$0		\$0		\$0		\$0		\$0
Equipment		0		0		0		0		0
Transportation		0		0		0		0		0
Insurance Reserve		608		1,145	1.7%	1,164	1.5%	1,182	1.8%	1,203
Nutrition Services		0		0		0		0		0
Total Transfers		\$608		\$1,145		\$1,164		\$1,182		\$1,203
Contingency (4)		\$0		\$2,779		\$3,029		\$3,121		\$3,152
Contingency - Open Enrollment		\$0		\$900		\$0		\$0		\$0
TOTAL EXPENDITURES	1.6%	\$139,891	3.8%	\$145,274	7.2%	\$155,663	3.0%	\$160,343	1.0%	\$161,936
Note: Totals may differ due to rounding.										
CPI (U.S. Urban Consumers), March 2013		2.1%		1.4%		1.7%		1.6%		1.8%

Expenditure Assumptions

1. Salaries and Benefits Expenditures

Salaries

For 2013-14 through 2016-17,

- Assumes one-time employee compensation changes negotiated with employee groups, but subject to ratification, are in effect for one-year only during 2013-14. Furlough days, annual step movement, and increasing medical insurance contributions at CPI are assumed restored throughout the forecast period beginning in 2014-15.
- Assumes a total of 56.6 licensed FTE (classroom, elementary music and physical education, and Essential Skills Coordinators, and others) are added-back to the 2013-14 Adopted budget on an on-going basis through a supplemental budget action.
- Increased annually by the estimated cost of a step increase for all employee groups throughout the forecast period.
- Licensed (classroom) employee changes (i) track enrollment changes, (ii) student-to-classroom teacher ratios are maintained at levels about 0.5 above 2012-13 actual levels throughout the forecast period, and (iii) increase by 17.0 FTE in 2015-16 to meet mandated full-day kindergarten requirements.
 - 2014-15 6.8 FTE reduction
 - 2015-16 8.2 FTE increase
 - 2016-17 6.1 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 are calculated as a percentage of salary, and health insurance and other benefits.
 - Insurance changes are subject to negotiations with employee groups. The forecast assumes that District contributions grow at the rate of the CPI over the forecast period.
- The District's composite PERS rate for 2013-15 is estimated to be 23.65%, a decrease of 4.05 percentage points when compared to the 2012-13 Adopted budget plus a small increase in the pension bond debt service rate. The rate is projected to increase an additional 3.0 percentage points in 2015-17.
 - Does not include 6 percent PERS pick-up paid by the District.
- Annual support for District early retirement benefits increased to \$3.5 million in 2013-14, to fund increased number of retirees from implementing early-retirement policy in 2012-13, plus additional amounts need to cover current obligations, and marginally declining thereafter as members of the eligible group retire out of the plan.

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."*

2. Other Operating Expenditures

- 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.”*

3. Transfers

- Capital projects, equipment and textbooks, and bus fleet transfers are not included in the forecast as they are assumed to be funded throughout the forecast period from the May 2013 bond issue.
- Insurance and risk reserve transfer of \$1,145,000 with annual costs increasing by the rate of the CPI.
 - \$875,000 in support to Risk and Benefit Management operations, which includes an increase of \$500,000 beginning in 2013-14.
 - \$270,000 in social security cost savings from pre-tax flexible spending accounts to insurance reserve accounts, as negotiated with employee groups.

4. Contingency

- General contingency maintained at 2% of operating expenditures (excluding transfers).
- An Open Enrollment contingency of \$900,000 is included in 2013-14 only to cover staffing and other costs associated with additional students resulting from open enrollment and revised elementary enrollment projections.

Board Policy DI, Accounting and Financial Practices Policy 4: *“The targeted contingency for the general fund is two percent of the operating budget.”*



Information

Table of Contents

District Profile	199
Financial Management Goals and Policies	202
Organizational Charts	208
The District	208
Instructional Services	209
Facilities and Transportation Services	210
Computing and Information Services	211
Executive Administration	212
Finance and Support Services	213
Human Resources	214
Communications and Intergovernmental Relations	215
Tax Levy Computation	216
Tax Rate Comparison – All Funds	217
Measures and Levies	218
Maintenance, Facilities Operations and Capital Expenditures History	220
Enrollment Projections and Methodology	221
School Staffing Methodology	226
Licensed Positions and Salary Plan	228
Classified Positions and Salary Schedule	230
Administrative and Supervisory Positions	238
Administrative, Supervisory, and Professional Salary Schedules	240
Academic Performance	242
Financial and Operational Performance Indicators	248
Building and Central Support Services	248
Worker’s Compensation	249
Total Claims Review	250
Ratio of Human Resources/Risk Management FTE to District Staff	250
Ratio of Payroll Checks Issued Per Payroll FTE	250
Bond and Levy Election Record	251
Grant Funds Received	251

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 all 4J students
- Continue to learn and grow
- Respect and care about each other

Lane County School District No. 4J, also known as Eugene Public Schools, is a financially independent, special-purpose municipal corporation exercising accountability for all public education within its boundaries. The District is primarily located in Lane County, with a small portion extending north into Linn County. Formed in 1854, the District encompasses approximately 155 square miles in western Oregon at the southern end of the Willamette Valley, 110 miles south of Portland. The District is governed by a seven member Board of Directors. Voters residing within District boundaries elect members to four-year overlapping terms. The duties of the Board include setting policy; approving expenditures and contracts; appointing the Superintendent; and hiring, terminating and approving resignations of all certified and administrative staff members. The Board also constitutes one-half of the Budget Committee and appoints the seven citizen members.

During the 2012-13 school year, the District was responsible for educating approximately 16,500 students, including charter schools, in kindergarten through grade twelve. The District provides an array of services across the District for students with a wide range of special education needs from ages 3-21. Some attend programs outside the general education classroom for part of the day, and some receive supplemental support services in the general classroom. Those with more significant, complex or multiple disabilities receive the majority of their instruction outside the general education classroom.

The District's elementary program has fourteen neighborhood schools, five alternative programs, and three District-sponsored charter schools. Each school reflects the uniqueness of its students, staff, and community. The alternative programs and charter schools reflect particular visions and education philosophies and have such emphases as language and culture immersion and technology.

The District's secondary program (grades 6-12) consists of eight neighborhood middle schools and three language immersion programs. In addition, there are four regional high schools, one alternative education option, an international high school with programs on each high school campus, an environmental science program, and a life skills program. All four high schools have International Baccalaureate-accredited programs.

Three of the charter schools that serve elementary students also provide middle school education. One charter serves K-6 and will expand to later grades in coming years. A fourth charter school serves grades 7-12. Additionally, school and business partnerships exchange facilities and services for career training or other educational benefits and support.

Economic Condition – Eugene is the second largest city in Oregon and is the seat of Lane County government. The City of Eugene, together with the City of Springfield,

comprises the State's third largest metropolitan area. The area serves as the regional center for industry, service and trade, as well as for cultural, academic, and recreational activities in the central part of western Oregon. Eugene is the site of the University of Oregon, the State's liberal arts and research institution. Other facilities for higher education include Lane Community College and Northwest Christian University.

In the past ten years, the District's and City of Eugene's population has increased 7.5% and 11.2%, respectively¹. While modest population growth continues to be experienced by the City of Eugene and the State, the District's enrollment in regular programs has declined over the last several years primarily due to demographic changes in the community. The Oregon Employment Department reported that Oregon's seasonally adjusted unemployment rate was 8.3% in February 2013, which is 0.6% higher than the national rate². Since February 2012, the Oregon seasonally adjusted unemployment rate has been between 8.3% and 8.9%. In addition, the Eugene-Springfield metropolitan statistical area (MSA) unemployment rate as of February 2013 was 8.3%, which is equal to the State's rate. Following state trends, the regional economy is slowly improving, but more slowly than initially anticipated.

The economy of Lane County consists of higher education, agriculture, health care, high technology, forest products, recreation, and tourism. Over the last few decades the economy of the Eugene-Springfield metropolitan economy has shifted from an earlier reliance on the wood products industry to non-manufacturing industries such as retail trade, services and government and non-lumber manufacturing. Eighty-seven percent of total employment in the metropolitan area is based in three major industry sectors: services (47%), government (21%), and trade, transportation, and utilities (19%). Manufacturing, construction, and natural resources generate the remaining 13% of jobs³.

Eugene is home to four private colleges, one public university, and a community college. The University of Oregon is a public university offering bachelor and master degree programs; Lane Community College is a public community college offering associate degrees and technical programs; Northwest Christian University, New Hope Christian College, Gutenberg College and Pacific University's Eugene campus are all private colleges which offer bachelor degree programs. With the presence of the University of Oregon and a Federal courthouse, government employment helps add stability to Lane County's economy.

Local Support – Over two decades ago, a tax limitation measure limited all educational agencies to a maximum of \$5 property tax revenue per \$1,000 assessed value and shifted the responsibility for the funding of schools from the local community to the State of Oregon. Subsequent property tax limitation measures cut property taxes; imposed a permanent tax rate of \$4.75 per \$1,000 assessed for the District operating levy; prohibited the use of bonded debt to fund equipment and routine capital repairs, and required 50% voter participation for bond approval except on general election dates. Beginning in 1999, the legislature allowed districts to seek approval of local option levies

¹ District data from the District's 2012 CAFR, page 111. City data from Portland State University certified population estimates <http://www.lcog.org/store/Results.cfm?category=11>; also see the District's 2012 CAFR, page 113.

² Unemployment data extracted from Worksource Oregon in April 2013, retrieved from <http://www.qualityinfo.org/olmisi/AllRates>.

³ Employment count data retrieved from Oregon Employment Department Workforce Analysis, Lane County Trends, April 2013 <http://www.qualityinfo.org/olmisi/CES?action=rs54&areacode=21021660>.

within certain limits. Revenue from these levies is outside the State School Fund Formula. In November 2008, voters approved a measure that limited the 50% voter participation requirement to March and September elections.

Local support for the District has continued, even during uncertain economic times. The District's voters have approved local funding measures by substantial margins. Since 1992, District voters have approved by substantial margins five general obligation bond levies and three local option levies. In May 2000, voters approved a five-year local option levy to assist with operations with a 63.7% "yes" vote. The levy was renewed for an additional five years in November 2004 with a "yes" vote of 72.0%, and again in November 2008 with a "yes" vote of 63.7%. This renewal levy extends through 2014-15.

In May 2011, voters approved a \$70 million general obligation bond with a 63.1% "yes" vote. Proceeds will be spent for capital systems replacements and improvements, additions and remodels to schools, building improvements and repairs paid from the General Fund, technology infrastructure upgrades, and instructional systems support. This bond represents the second phase of a 24 year long-term facilities plan adopted by the Board in 2002. The first phase was funded with a \$116 million bond which consolidated four elementary schools into two new buildings and replaced two middle schools. It passed with a 67.4% "yes" vote.

In February 2013, the Board approved the Superintendent's recommended update to the long range facilities plan. This followed an extensive public process after the completion of a comprehensive facilities assessment by an external consulting firm. 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 were used to inform the decision-making process surrounding the planned and projected replacement and upgrade of schools. The District voters passed a \$170 million general obligation bond measure that was on the May 21, 2013 local ballot with a 63.4% "yes" vote. Proceeds will be used for the following:

- Replace, renovate, improve, repair, and remodel school facilities and other property used for District purposes.
- Address student safety and security across the District.
- Replace textbooks and instructional materials.
- Acquire technology to support effective classroom instruction, and improve technology infrastructure.
- Acquire vehicles for transporting students and enhance access routes to schools.
- Acquire equipment.

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.

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. Reserve Funds

The Board may establish one or more reserve funds to hold moneys to be accumulated and expended for the purpose of financing the cost of any service, project, property or equipment. The Board shall review established reserve funds annually and determine whether the fund will be continued or abolished, as part of the budget process.
4. Contingency Funds

The Board requires each fund to 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 contingency appropriation is an allowance meant to smooth annual variations in revenues and spending; it should be considered in conjunction with the District's Fund Balance Policy. It is necessary to:

- a. Maintain financial stability for program continuity and public confidence;
- b. Ensure budget and financial compliance with Oregon Revised Statutes and Oregon Administrative Rules;
- c. Provide an emergency reserve to balance risk of availability and liquidity of resources in other funds as well as the potential drain upon financial resources, liquidity, and designations, as reviewed annually;
- d. Protect the District from unnecessary borrowing in order to meet cash-flow needs;
- e. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
- f. Meet the uncertainties of state and federal funding;
- g. Allow for unexpected variation in spending; and
- h. Help ensure a District credit rating that would qualify the District for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.

The Board may approve action to reduce or reappropriate the contingency appropriation. The Board's authority is limited to the currently adopted budget or a budget for the following fiscal year.

The Board must approve any transfers from the contingency appropriation.

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.

5. 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.

6. 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.

-
7. 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.
 8. 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.
 9. 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.
 10. 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 activities 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

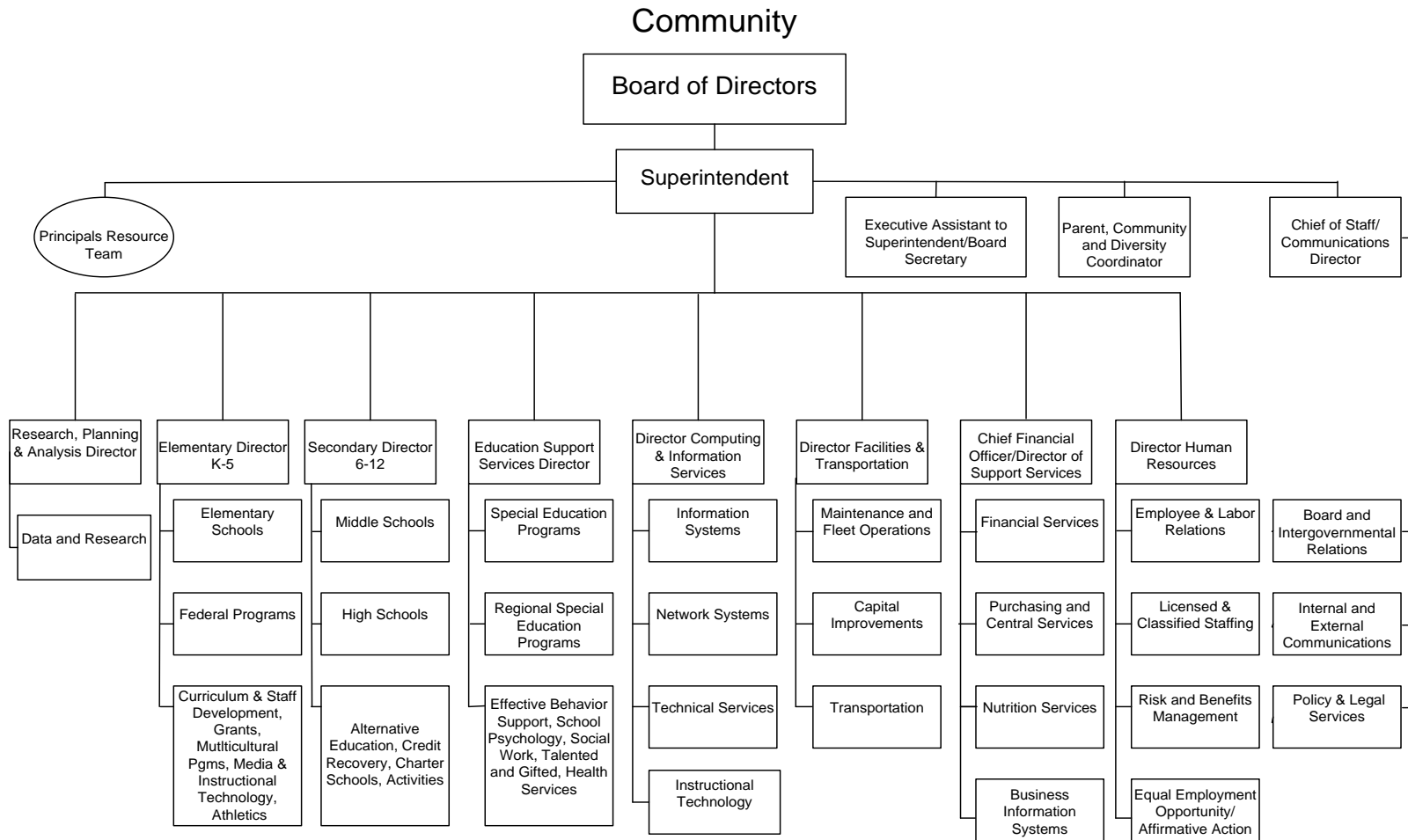
1. The Superintendent will review the District's organizational structure and operating programs periodically to assure that it is responsive to current needs and avoids service duplication or inefficiencies.
2. The District will maintain a plan for balancing the cost of services with available revenues in order to minimize uncertainty about employment and services. The plan will be consistent with the adopted forecast.

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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.

Organizational Charts

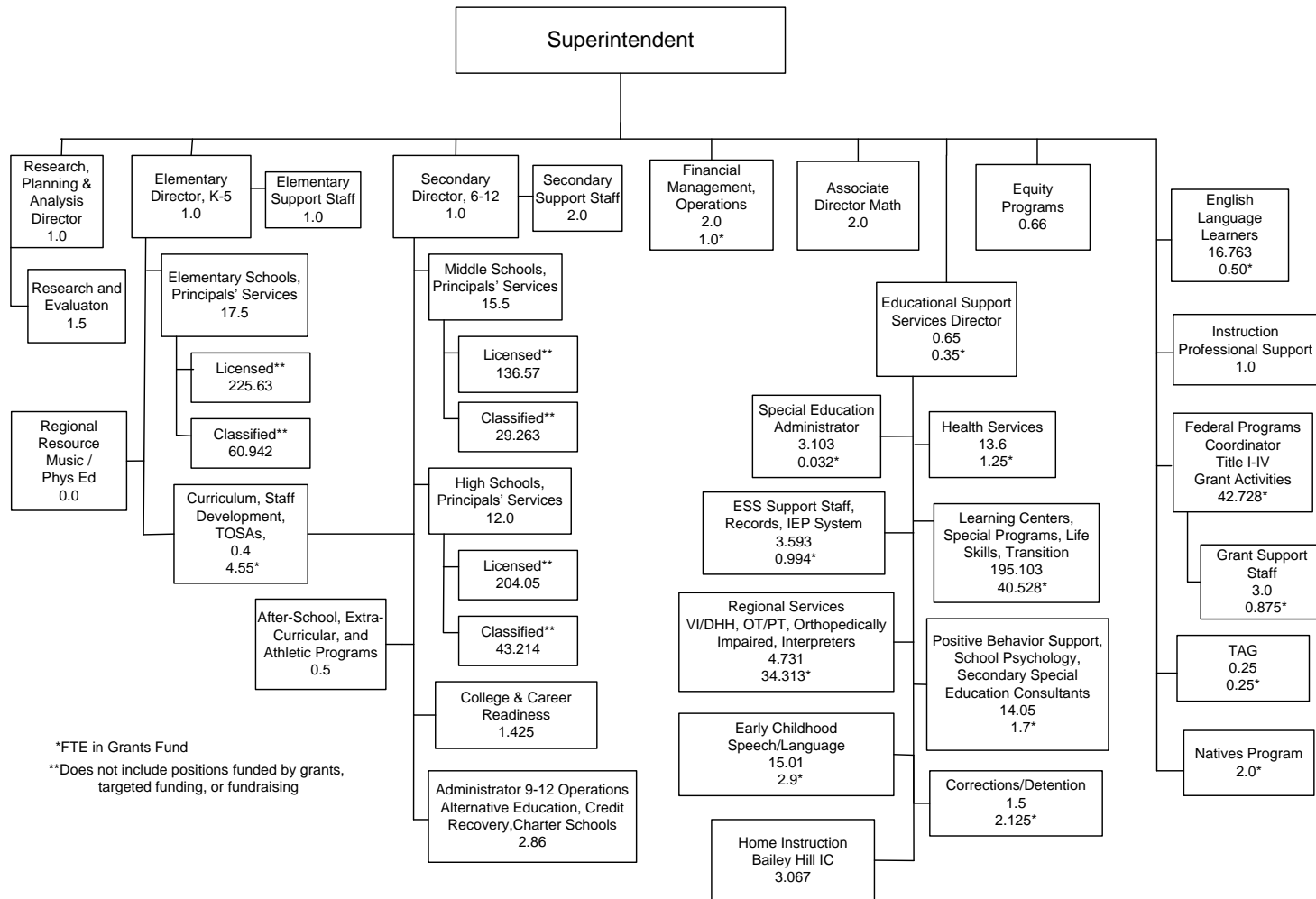
The District

Lane County School District 4J – Organizational Chart
2013-2014 – Eugene, Oregon



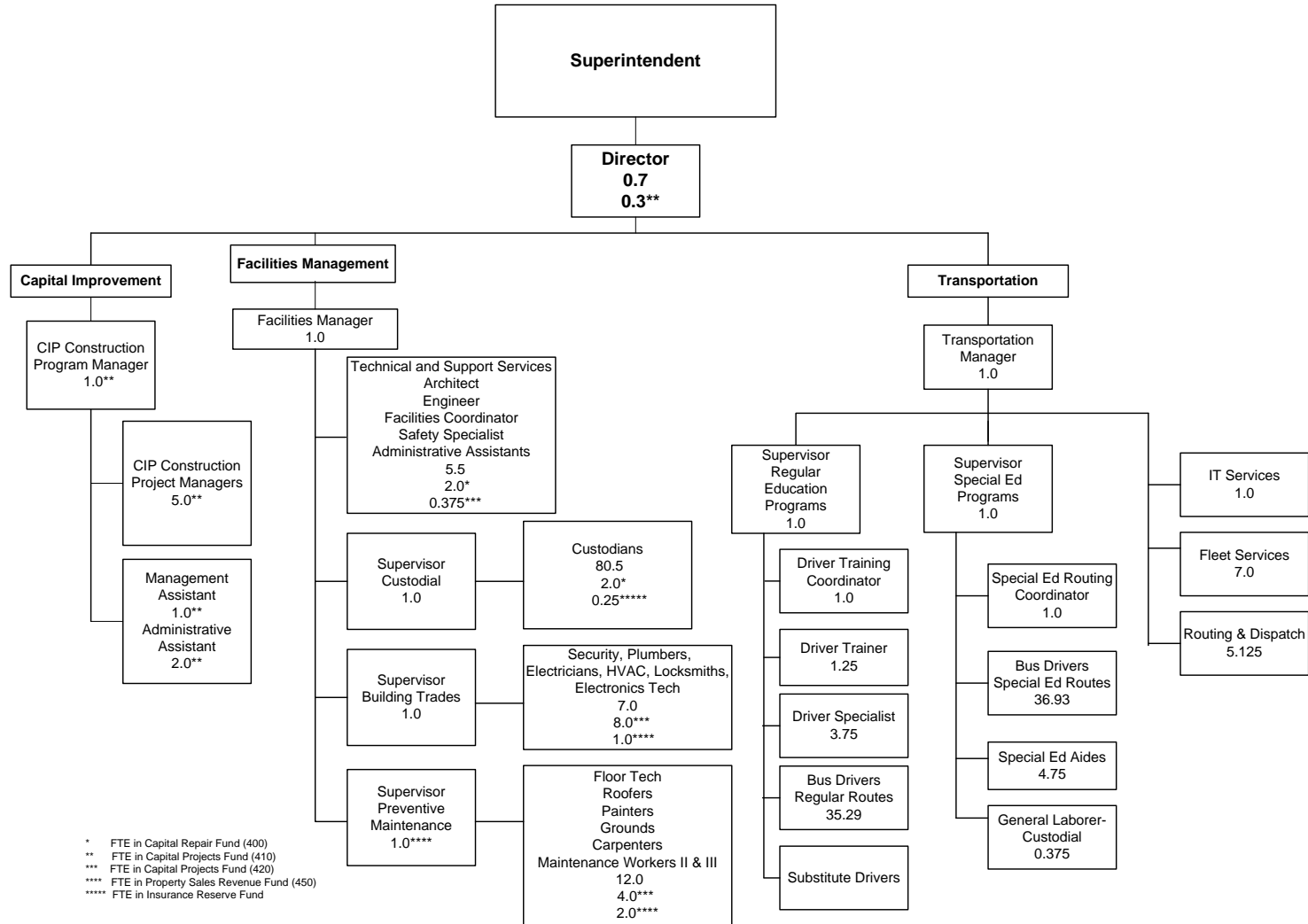
Instructional Services

**Instructional Services Organizational Chart
2013–2014 – Lane County School District 4J - Eugene, Oregon**



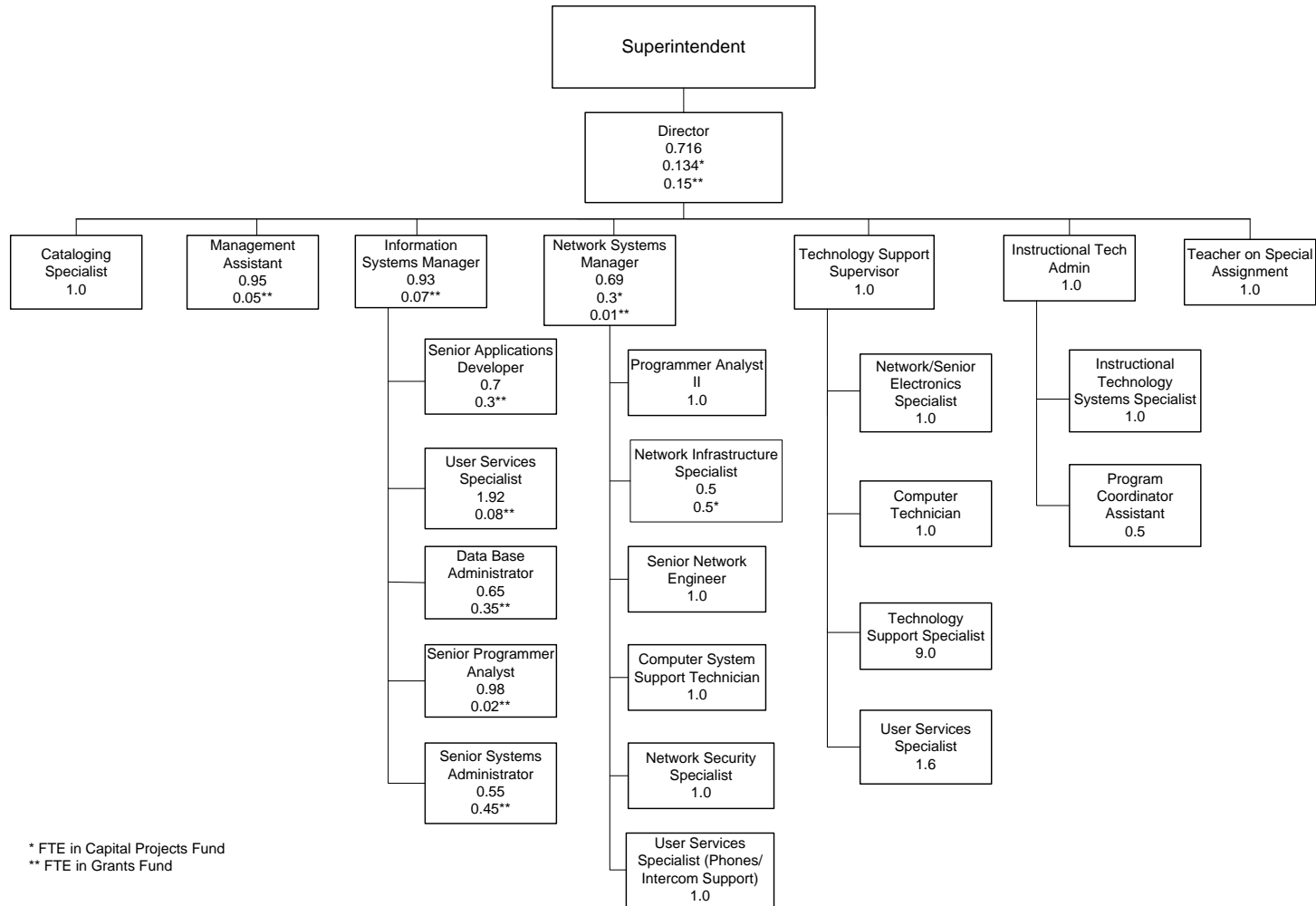
Facilities and Transportation Services

**Facilities and Transportation Services - Organizational Chart
2013–2014 - Lane County School District 4J - Eugene, Oregon**

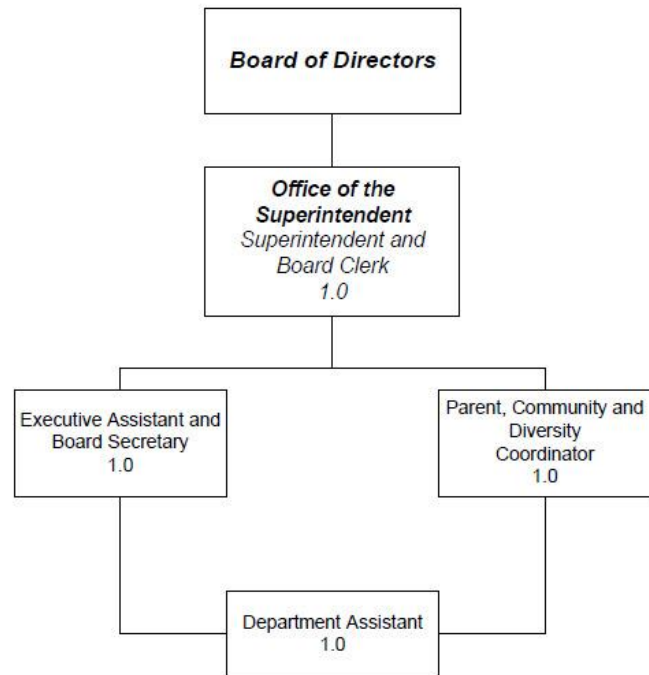


Computing and Information Services

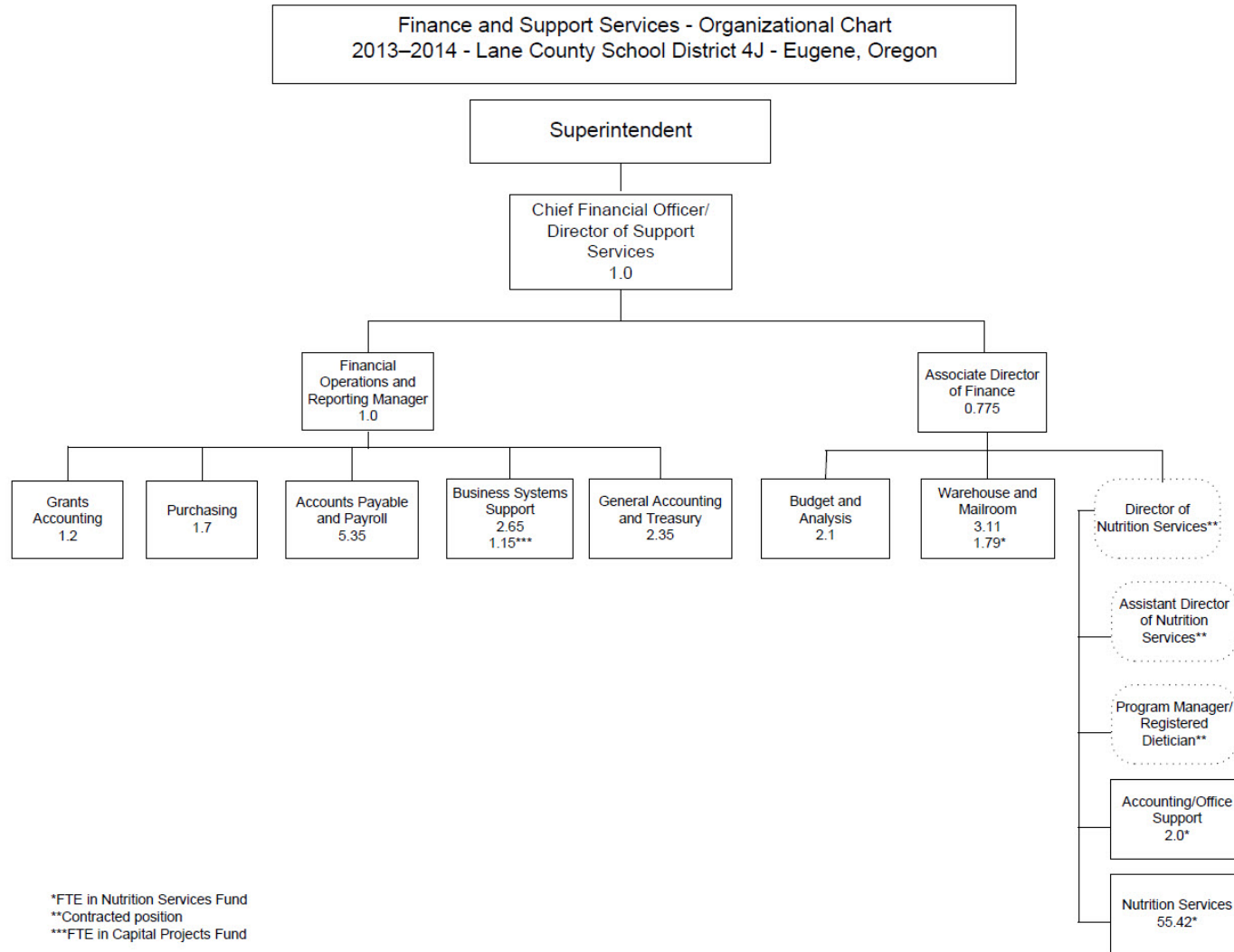
Computing and Information Services Department –
Organizational Chart
2013–2014 - Lane County School District 4J - Eugene, Oregon



Executive Administration - Organizational Chart
2013–2014 - Lane County School District 4J - Eugene, Oregon

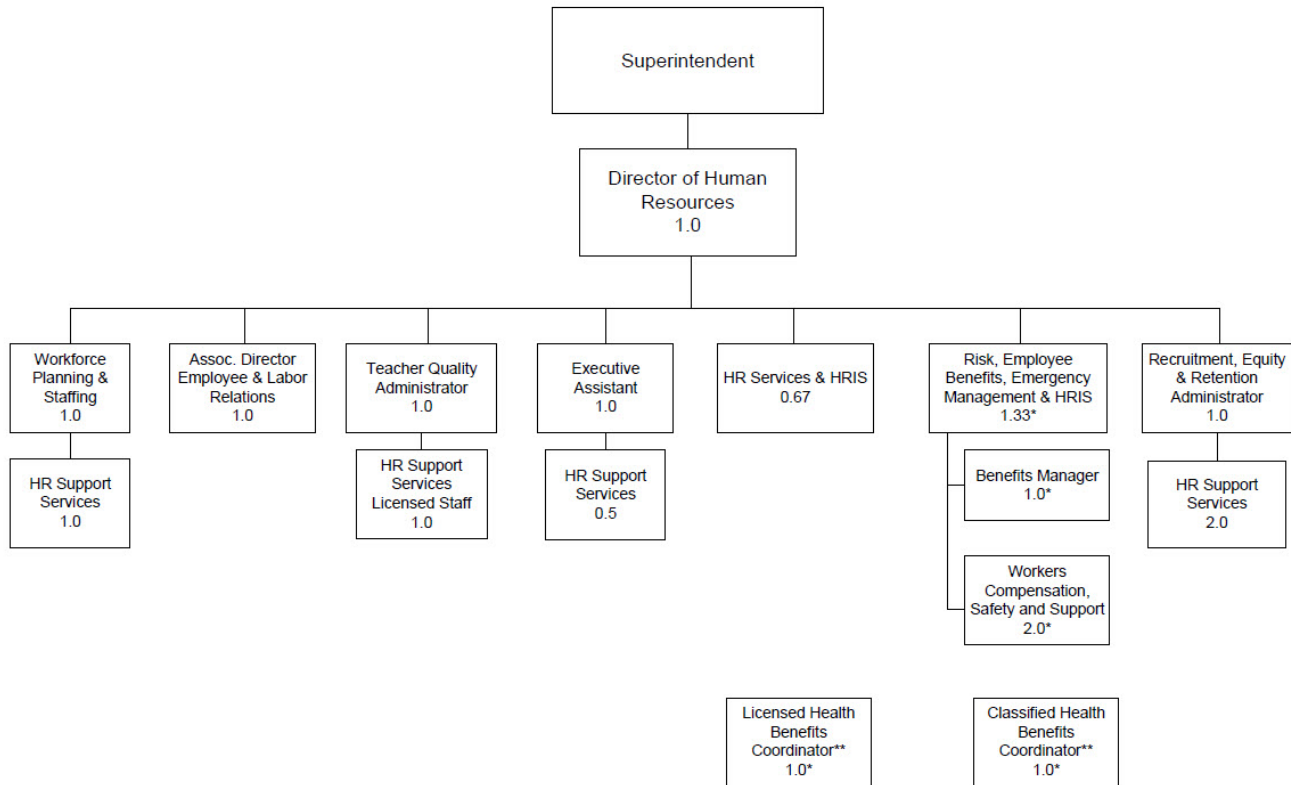


Finance and Support Services



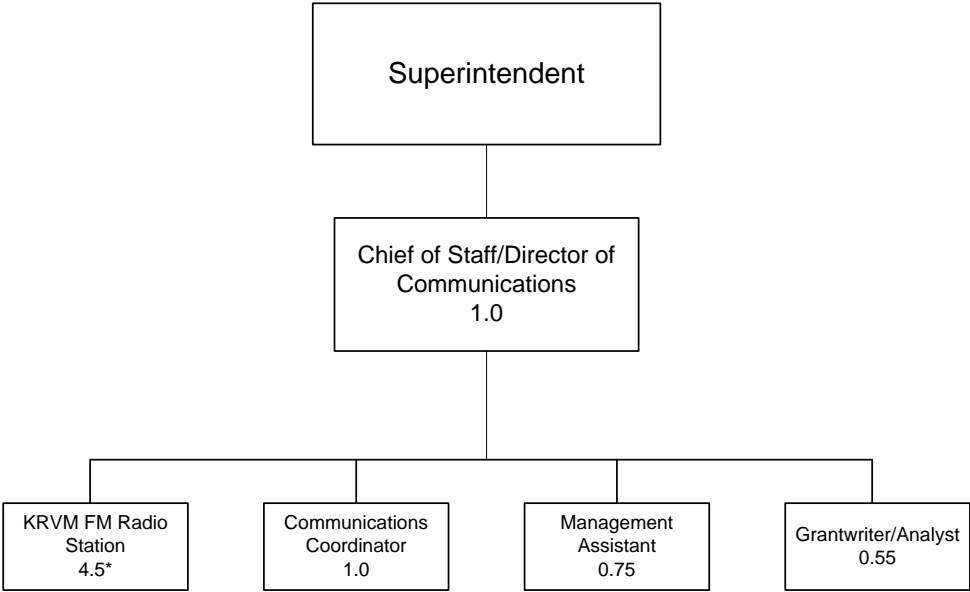
Human Resources

Human Resources Department - Organizational Chart
2013–2014 - 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.

Communications and Intergovernmental Relations Organizational Chart
2013–2014 - Lane County School District 4J - Eugene, Oregon



*FTE in Grants Fund

Tax Levy Computation

	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	\$ 143,270,100		\$ 23,615,028	\$ 166,885,128	\$ 147,623,000		\$ 27,421,886	\$ 175,044,886
Total Resources	(88,439,600)		(10,269,962)	(98,709,562)	(91,973,000)		(7,912,629)	(99,885,629)
Revenue Required to Bal.	54,830,500	9,144,000	13,345,066	77,319,566	55,650,000	6,784,000	19,509,257	81,943,257
Loss Due to Constitutional Limit (Compression)	880,000	8,900,000		9,780,000	1,450,000	11,500,000		12,950,000
Uncollected Tax	3,038,102	506,660	739,436	4,284,198	3,083,509	375,894	1,080,988	4,540,391
Estimated Tax Imposed	58,748,602	18,550,660	14,084,502	91,383,764	60,183,509	18,659,894	20,590,245	99,433,649
Total Certified Levy	\$ 58,748,602	\$ 18,550,660	\$ 14,084,502	\$ 91,383,764	\$ 60,183,509	\$ 18,659,894	\$ 20,590,245	\$ 99,433,649
	2012-13 Actual				2013-14 Projected			
Tax Rate	\$ 4.7485	\$ 1.5000	\$ 1.1299	\$ 7.3784	\$ 4.7485	\$ 1.5000	\$ 1.5994	\$ 7.8479
Assessed Value (bonds approved before 2001)				\$12,353,361,067			\$ 0.0195	\$ 12,693,078,496
Assessed Value (bonds approved after 2001)				\$12,531,618,192			\$ 1.5798	\$ 12,876,237,692
							\$ 1.5994	

¹ Budget summaries containing resources and requirements for all funds may be found in the Executive Summary.

² For the purpose of certifying taxes approved by the budget committee with the county tax assessor, districts are required to distinguish between bond levies that were approved before or after October 6, 2001. Assessed values to support the calculation of the debt service tax rate are provided in the table above.

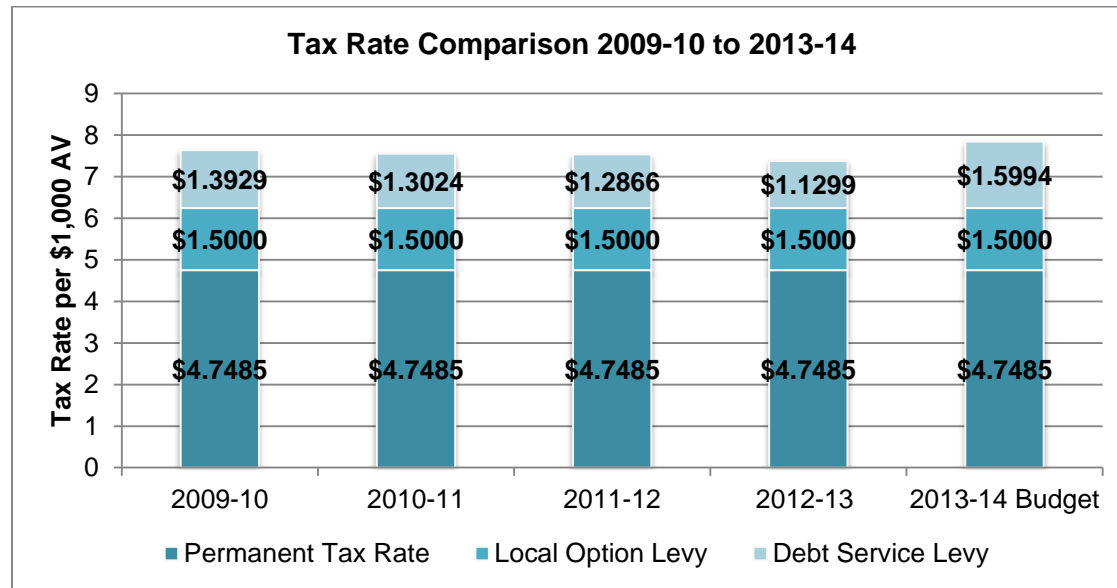
Tax Rate Comparison – All Funds

	2009-10	2010-11	2011-12	2012-13	2013-14 Budget
Permanent Tax Rate	\$4.7485	\$4.7485	\$4.7485	\$4.7485	\$4.7485
Operating Levy					
Local Option Levy	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000
Debt Service Levy	\$1.3929	\$1.3024 ¹	\$1.2866	\$1.1299 ²	\$1.5994 ³

¹ Includes the final payoff of general obligation bonds issued in 1999 and 2000.

² Includes G.O. bonds issued in 2011. Debt Service Levy is lower from interest savings on Qualified School Construction Bonds.

³ Reflects the impact of: 1) October 2012 advance refunding bonds which refunded portions of 2003 refunding and 2005 general obligation bonds, 2) a correction to the 2012-13 debt service budget, and 3) the proposed issuance of bonds approved in May 2011 and 2013.



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.

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, 2011 and 2013. Detail on these bonds is provided in the Other Funds section of the budget document, under Debt Service Fund.

Maintenance, Facilities Operations and Capital Expenditures History

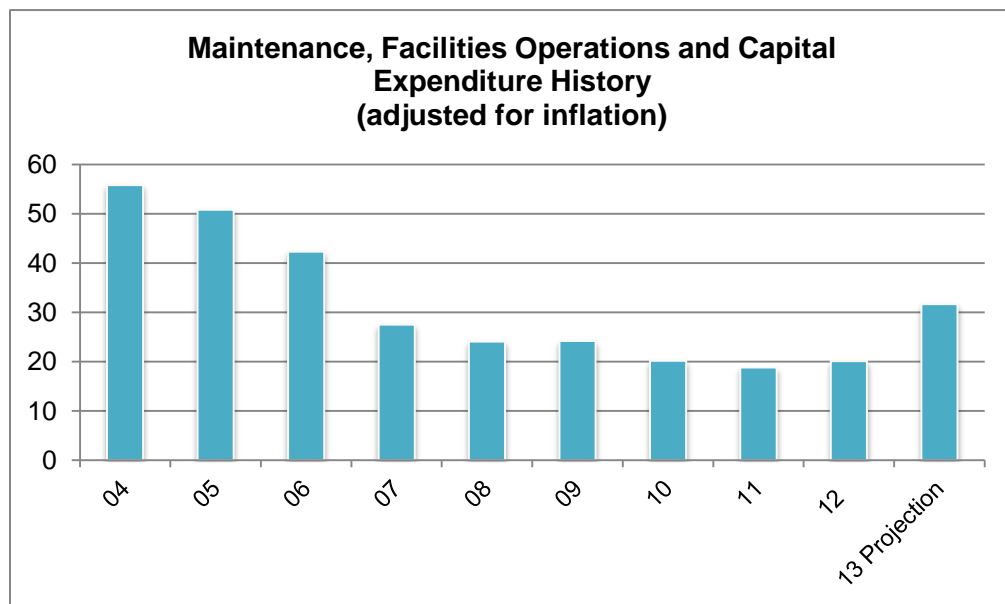
Expenditure totals include General Fund expenditures for repairs, maintenance, capital improvements, and building operations plus capital expenditures paid for from the Capital Projects Fund. Actual dollar expenditures have been adjusted for inflation (U.S. CPI for Urban Consumers) to reflect a real dollar comparison in 2012 dollars.

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 was developed provide immediate relief to the General Fund and take pressure off of limited capital reserves. Bond proceeds are being 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. Major capital improvement projects budgeted for 2012-13 include upgrades to technology infrastructure, replacement of roofs and pavement, restroom upgrades and additions, and remodels to cafeterias and kitchens. Spending projected for 2012-13 reflects full implementation of the bond funded program.



Enrollment Projections and Methodology

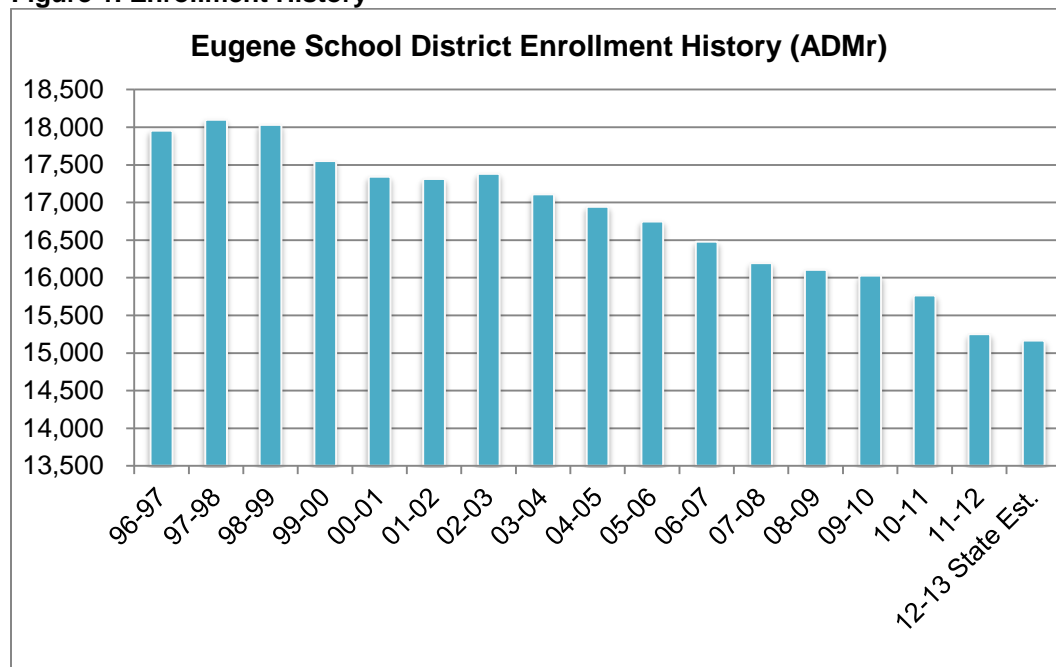
Enrollment History

During the past several decades Eugene School District has experienced steady enrollment declines. The most recent respites have been 1996-97, 1997-98, and 2002-03; however, these were brief and increases were only small. This is illustrated in the graph below.

Student enrollment reached its highest point in the mid-1970s at approximately 22,000 and declined to a low of 16,636 in 1984-85. During this period, the District reduced staff and closed several elementary schools. Between 1985 and 1993, enrollment increased and two elementary schools were reopened.

Enrollment has consistently declined since 2002-03 when it was 17,979. In 2010-11, enrollment declined below the 1984-85 level and the District closed four elementary schools. The decline has not been steady. In 2011-12, it was a significant decrease of 570, and in 2012-13 the decrease of resident enrollment was 206. The decline in enrollment in 2012-13 was also mitigated by the decision of the State Legislature to allow open enrollment across the District for the five year period 2012-13 through 2016-17.

Figure 1. Enrollment History

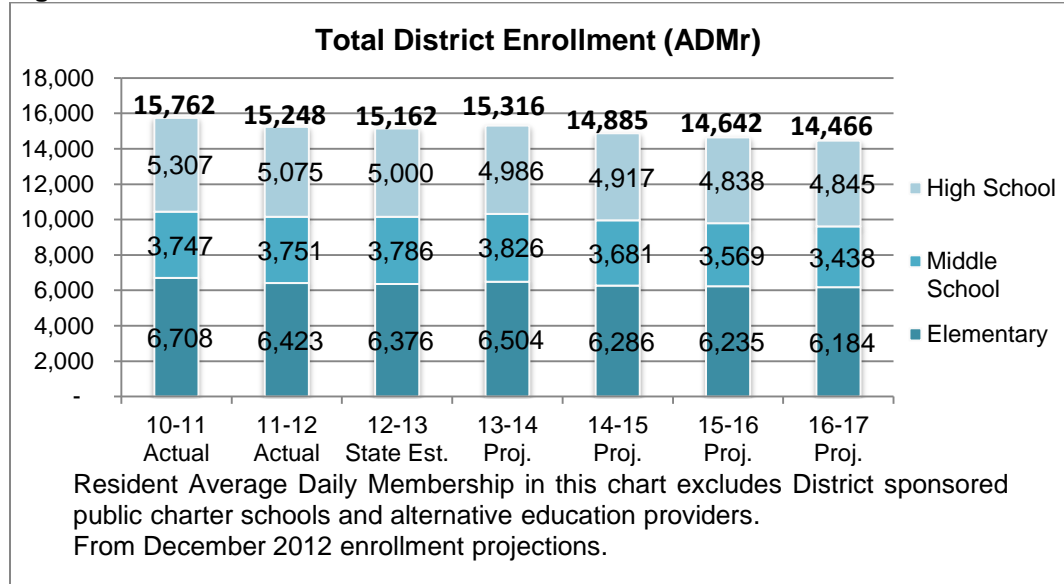


Note: Student enrollment is expressed as resident average daily membership (ADM). It represents the average annual enrollment as of June 30 and counts kindergarten students at 0.5 ADM or half time. The State uses ADM as the basis for allocating funds under the State School Fund formula and provides additional 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 excludes students enrolled in charter schools and alternative education programs.

Enrollment Projection

Enrollment is projected each year for the next five years by the Research and Evaluation team in Eugene School District's Instruction Department. The graph below shows enrollments by school level for October 1 (actual and projected) for recent history and the years in the forecast. The 2012-13 enrollment reflects the state estimate.

Figure 2. Total District Enrollment



Methodology Used for Enrollment Projections

Each year, as part of the annual planning cycle, an estimate is made of the ensuing year's October 1 enrollment by school, grade level, and total District for the budgeted school year. Because the enrollment estimates are used for building a budget and for hiring decisions, they are conservative by design. These projections do not include the potential for enrollment of students as a result of open enrollment policies.

The enrollment estimates are based on the following factors:

1. The number of live births in Lane County and the birth-to-kindergarten average capture ratio over the last three years.
2. The number of students who continue in the system from one year to the next adjusted for the average survival ratio for the last three years.
3. The enrollment trends are shown by a three-year enrollment history.
4. The number of students transferring from other districts have been treated separately because 2012-13 was the first year of open enrollment in Oregon:
 - a. Students from outside the District already enrolled are included as District students.
 - b. For open enrollment the District will use actual enrollment in and out of the District adjusted for the survival ratio reflected by open enrollment in 2012-13.

Other factors considered to test the estimates:

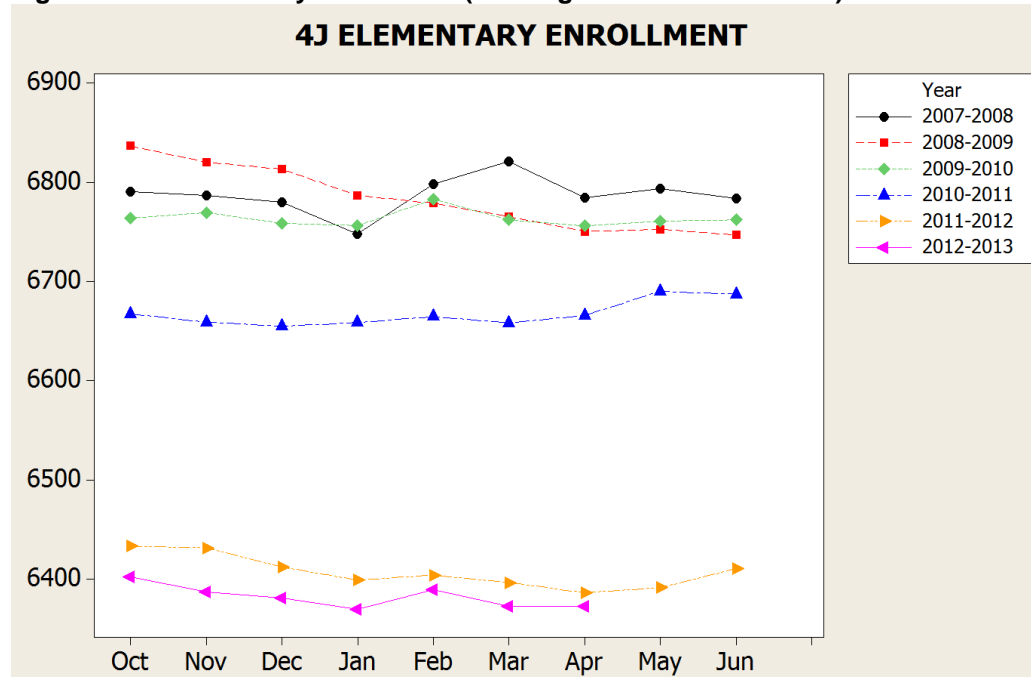
- Number of housing starts and new addresses added to the 4J area in current and prior years.
- Differential in median house prices in 4J and surrounding school district areas.

2013-14 Elementary Projections

Elementary enrollment projections for 2013-14 have been adjusted due to the impact of several factors. The enrollment projection methodology described above uses October enrollments to compute survival ratios (the ratios between the number of students enrolled one year in one grade and the number of students enrolled in the next grade the following year) and then predicts that the survival rates in 2012-13 will equal the average of the survival rates of the last three years. This projection method is called a cohort survival method and will work reasonably well if (1) the socio-economic conditions playing a role in student enrollment are stable, and (2) in those three years there were no one-time events with a large effect on enrollment.

In the summer of 2011, four 4J elementary schools were closed and one was reopened as a charter school (whose enrollment is not included in the District's enrollment), which had an effect in the drop in elementary enrollment by 254 students from June to October of 2011 (see Figure 3). This one-time event affecting enrollment, which will not be repeated in the summer of 2013, biases down the average survival rates from grade to grade and the enrollment projections generated by the cohort survival method. For this reason, for elementary enrollment in 2013-14 the District employed a different projection method using regression analysis to forecast enrollment by school and grade and aggregating those forecasts into a projection for District-wide elementary enrollment. This method resulted in an elementary enrollment projection for 2013-14 that is 123 students higher than it would have been if the cohort survival method had been used.

Figure 3. 4J Elementary Enrollment (Kindergarten Counted as 0.5)



Projections of Student from Open Enrollment

As a result of HB3681, Oregon districts may enroll students from other districts. Eugene 4J has elected to allow such enrollment and open enrollment students are residents of a different Oregon district who choose to attend a 4J school. We base our projections of the number of open enrollment students in 2013-14 on our experience in 2012-13, the first year when open enrollment was available.

We are projecting a total of 95 (66 with kindergarten students counted at 0.5) new open enrollment elementary students, based on a total of 119 applications received (80% capture rate), 16 new open enrollment middle school students based on a total of 24 applications received (67% capture rate), and 28 new open enrollment high school students based on a total of 42 applications received (67% capture rate). For revenue calculation purposes, 63 (assuming kindergarten students at 0.5) students have been subtracted to reflect students who might exit 4J under open enrollment. This results in a net increase from open enrollment of 47 students. For staffing purposes, we have not included a reduction in enrollment from students who might exit 4J.

Figure 4. Enrollment Projection Summary, by School (headcount, K=1.0)

SCHOOL	10/1/2012 Enrollment	4/1/2013 Enrollment	2013-14 Projection	Projected Change from October to October
ADAMS	380	389	404	24
ATA ELEM.	89	77	0	(89)
AWBREY PARK	422	423	424	2
HOLT	543	571	553	10
BUENA VISTA	335	326	400	65
CAMAS RIDGE	429	427	437	8
CESAR CHAVEZ	456	456	468	12
CHARLEMAGNE	303	289	320	17
CORRIDOR	268	266	273	5
EDGEWOOD	393	390	396	3
EDISON	342	344	329	(13)
FAMILY	166	158	191	25
GILHAM	500	500	498	(2)
HOWARD	293	300	313	20
MCCORNACK	345	349	353	8
RIVER ROAD	340	321	349	9
SPRING CREEK	351	350	365	14
TWIN OAKS	226	228	224	(2)
WILLAGILLESPIE	519	523	528	9
YUJIN GAKUEN	267	256	266	(1)
ELEM TOTAL	6,967	6,943	7,091	124
ATA MS	289	275	288	(1)
CAL YOUNG	563	551	568	5
KELLY	405	423	415	10
KENNEDY	510	508	521	11
MADISON	472	473	478	6
MONROE	538	528	543	5
ROOSEVELT	592	604	578	(14)
SPENCER BUTTE	442	438	441	(1)
MS TOTAL	3,811	3,800	3,832	21
CHURCHILL	1,081	1,051	1,037	(44)
NORTH EUGENE	1,017	942	1,025	8
SHELDON	1,457	1,414	1,439	(18)
SOUTH EUGENE	1,388	1,324	1,386	(2)
ED OPTIONS & LCC PROG.	291	316	302	11
HS TOTAL	5,234	5,047	5,189	(45)
4J TOTAL	16,012	15,790	16,112	100

The projected 2013-14 enrollment for October 2013 is 16,112 students (with K=1.0). This is an increase of 100 students (0.6%) from October 2012.

School Staffing Methodology

Teacher/Pupil Staffing Ratios

The District's projected teacher staffing ratios for the 2013-14 school year will increase by an average of 1.9 compared to actual 2012-13 ratios.

	2012-13	2013-14	Change
Kindergarten	1 to 27.47	1 to 28.65	1.18
Grades 1-5	1 to 27.47	1 to 28.65	1.18
Grades 6-8	1 to 27.65	1 to 29.86	2.21
Grades 9-12	1 to 28.79	1 to 31.07	2.28

Note: Teacher/pupil staffing ratios are used for hiring staff and are a targeted average for the District. Actual class sizes may vary widely depending on the move-in patterns of students, school demographics, etc. These are adjusted for each school based on the needs index on the following page.

Student needs may be reflected by looking at many students' characteristics. The table on the following page shows the characteristics that the District has developed to represent student need. These will be refined over time as we better understand student needs across the District's schools. For 2013-14, 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 between schools during the school-year.

Needs Index

Weights >>>	50%	15%	5%	30%	
SCHOOL	% FRL 12*	% SPED 12	% LEP 12	% Mobility 12	Needs Index
Adams	39.2	17.6	1.7	18.3	27.8
Awbrey Park	56.2	15.0	3.6	18.5	36.1
Buena Vista	24.7	7.0	7.7	14.7	18.2
Camas Ridge	39.9	12.3	8.1	21.6	28.7
Cesar Chavez	76.8	18.5	12.3	21.9	48.3
Charlemagne at Fox Hollow	15.0	3.7	0.4	7.9	10.4
Corridor	41.6	11.4	0.8	8.2	25.0
Edgewood	30.9	14.3	1.4	18.2	23.1
Edison	25.9	11.2	2.2	23.9	21.9
Family	55.1	11.4	0.0	14.8	33.7
Gilham	35.0	15.1	5.0	22.8	26.9
Holt	56.5	15.5	4.8	25.8	38.6
Howard	76.4	16.3	8.3	22.7	47.9
McCornack	64.3	15.7	10.8	21.5	41.5
River Road/El Camino del Rio	65.1	11.1	22.5	26.5	43.3
Spring Creek	61.5	18.2	2.9	22.4	40.3
Twin Oaks	56.8	13.6	0.0	22.5	37.2
Willagillespie	47.2	13.7	7.9	21.4	32.5
Yujin Gakuen	36.2	5.2	6.2	8.6	21.8

Arts and Technology Academy	70.7	16.4	3.7	31.1	47.3
Cal Young	28.9	9.8	2.0	15.6	20.7
Kelly	68.3	13.3	6.7	24.9	44.0
Kennedy	48.2	13.0	2.7	21.6	32.7
Madison	51.0	14.0	0.8	19.1	33.4
Monroe	39.8	16.7	2.6	16.8	27.6
Roosevelt	29.0	9.8	3.5	16.3	21.0
Spencer Butte	30.7	16.4	1.4	15.2	22.4

Churchill	44.3	12.6	1.8	23.8	31.2
North Eugene	52.0	13.3	2.7	37.3	39.3
Sheldon	26.3	13.2	1.6	23.1	22.2
South Eugene	22.9	8.4	1.6	11.4	16.2

% FRL 12: percentage of students eligible for free/reduced price meals as of January 2013

% SPED 12: percentage of students receiving special education services based on the ODE child count, June 2012

% LEP 12: percentage of students identified as English language learners as of October 2012

% Mobility 12: percentage of students who move schools/mobility rate for 2011/12

Licensed Positions and Salary Plan

Licensed Positions

Positions Budgeted Under Object 111 *

Function	Position	Number of FTE	Salary Cost by Function
General Fund			
1111	CLASSROOM TEACHERS, K-3	220.630	\$ 12,671,170
1121	CLASSROOM TEACHERS	127.670	7,316,701
1131	CLASSROOM TEACHERS	181.790	10,424,490
1132	HIGH SCHOOL EXTRA-CURRICULAR	6.200	341,322
1210	TALENTED AND GIFTED	0.250	15,797
1220	SPECIAL EDUCATION TEACHERS	15.800	539,252
1250	SPECIAL EDUCATION TEACHERS	61.235	3,295,528
1260	SPECIAL EDUCATION TEACHERS	1.250	68,954
1280	ALTERNATIVE EDUCATION TEACHERS	8.267	478,447
1291	ENGLISH-LANGUAGE TEACHERS	12.620	714,191
1294	HOME INSTRUCTION	0.500	31,593
2110	SOCIAL WORKERS	4.250	237,234
2122	COUNSELORS	23.000	1,401,936
2131	NURSES	8.800	465,821
2143	SCHOOL PSYCHOLOGISTS	9.100	560,223
2152	SPEECH SPECIALIST	14.760	850,771
2169	MISCELLANEOUS SUPPORT OF EDUCATIONAL SERVICES	5.931	345,216
2211	TEACHER ON SPECIAL ASSIGNMENT	2.500	146,729
2222	MEDIA SPECIALIST	3.460	190,480
2240	INSTRUCTIONAL STAFF DEVELOPMENT	0.400	27,994
2660	TEACHER ON SPECIAL ASSIGNMENT	1.000	55,068
Total-General Fund		709.413	\$ 40,178,917
Other Funds			
Insurance Reserve Fund			
2641	BENEFITS COORDINATOR	1.000	\$ 67,490
Total-Insurance Reserve Fund		1.000	\$ 67,490
Total-Funds Other Than General Funds		1.000	\$ 67,490
Total Licensed-All Funds		710.413	\$ 40,246,407 *

* Positions budgeted in the Federal, State and Local Programs Fund are not included.

2012-13 Licensed Professional Salary Plan

Effective July 1, 2012 and ending June 30, 2013

186 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

This is the 2012-13 salary schedule. It will be updated when the tentative agreement reached between the Eugene Education Association (EEA) and the District on June 13, 2013 is ratified by the members of the EEA.

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.

Classified Positions and Salary Schedule

Classified Positions

Positions Budgeted in Object 112: Classified and Professional *

Function	Position	FTE	Salary Cost by Function
General Fund			
Direct Classroom Services			
1111	BILINGUAL EDUCATIONAL ASSISTANT	6.299	\$ 154,224
	DEPARTMENT ASSISTANT	1.000	25,166
	EDUCATIONAL ASSISTANT	19.228	506,525
	ELEMENTARY SCHL ASST	1.770	44,222
	KINDER EDUCATIONAL ASSISTANT	7.292	178,111
1121	BILINGUAL EDUCATIONAL ASSISTANT	0.360	8,197
	DEPARTMENT ASSISTANT	0.271	5,953
	EDUCATIONAL ASSISTANT	0.867	22,009
1131	CAREER CENTER ASSISTANT	2.098	59,689
	EDUCATIONAL ASSISTANT	5.000	124,930
	READ RIGHT EDUCATIONAL ASSISTANT	0.770	19,660
	VOC TRAINING ASSISTANT	1.194	40,757
1221	1:1 EDUCATIONAL ASSISTANT	4.550	121,157
	AUTISM 1:1 EDUCATIONAL ASSISTANT	14.250	364,558
	SPED EDUCATIONAL ASSISTANT	18.750	485,119
1222	1:1 EDUCATIONAL ASSISTANT	5.248	139,744
	AUTISM 1:1 EDUCATIONAL ASSISTANT	2.250	57,562
1223	1:1 EDUCATIONAL ASSISTANT	6.915	184,133
	AUTISM 1:1 EDUCATIONAL ASSISTANT	9.740	249,178
	COGNITIVE EDUCATIONAL ASSISTANT	5.250	139,224
	PROGRAM COORDINATOR ASSISTANT	1.000	28,350
1229	SOCIAL SKILL SPECIALIST-AUTISM	1.000	32,241
1251	BEHAVIORAL EDUCATIONAL ASSISTANT	6.375	164,507
	COGNITIVE EDUCATIONAL ASSISTANT	13.000	341,575
	SPED EDUCATIONAL ASSISTANT	7.000	181,111
1252	BEHAVIORAL EDUCATIONAL ASSISTANT	2.037	52,565
	COGNITIVE EDUCATIONAL ASSISTANT	8.000	210,200
	SPED EDUCATIONAL ASSISTANT	2.000	51,746
1253	BEHAVIORAL EDUCATIONAL ASSISTANT	2.565	62,086
	PROGRAM COORD ASSISTANT	1.125	33,081
	SPED EDUCATIONAL ASSISTANT	0.875	22,639
	VOCATIONAL TRAINING ASSISTANT	1.750	54,950
1254	SPED EDUCATIONAL ASSISTANT	1.188	30,737
1280	PROGRAM COORD ASSISTANT	0.537	14,092
1291	BILINGUAL EDUCATIONAL ASSISTANT	1.750	48,029
	EDUCATIONAL ASSISTANT	1.393	38,236
	PROGRAM COORD ASSISTANT	1.000	32,631
Subtotal-Direct Classroom Services		165.697	\$ 4,328,894
Classroom Support Services			
2115	SCHOOL CROSSING GUARD	1.437	\$ 26,955
	STUDENT SUPERVISION ASSISTANT	9.685	209,691
2131	DEPARTMENT SECRETARY	1.000	32,631
	HEALTH SERVICES ASSISTANT	4.300	115,188
2190	ADMINISTRATIVE ASSISTANT	1.000	36,332
	DEPARTMENT SECRETARY	1.500	50,881
	ESS SPED RECORDS CLERK	1.000	36,143
	FINANCIAL MGMT ANALYST II	1.000	71,417 Prof Grade 6

<u>Function</u>	<u>Position</u>	<u>FTE</u>	<u>Salary Cost by Function</u>	
Classroom Support Services-continued				
2211	DATA AND RESEARCH ANALYST	1.000	61,979	Prof Grade 7
	EXEC ASST TO INST DIRECTOR(S)	1.000	45,841	Prof Grade 2
	FINANCIAL MGMT ANALYST III	1.000	71,413	Prof Grade 6
	HUMAN SERVICES COORDINATOR	1.250	37,550	
	INSTRUCTION OPERATIONS COORD	1.000	63,567	Prof Grade 4
	MINORITY COMMUNITY LIAISON	0.160	10,626	Prof
	OPERATIONS ASSISTANT	1.000	50,540	Prof Grade 2
	PROGRAM COORD ASSISTANT	2.675	96,816	
	SCHL CHOICE/STDNT ASSIGN COORD	1.000	49,067	Prof Grade 3
2222	AV/TEXTBOOK SPECIALIST	2.250	60,921	
2411	DEPARTMENT ASSISTANT	5.000	125,975	
	DEPARTMENT SECRETARY	5.658	178,337	
	EDUCATIONAL ASSISTANT	0.500	12,492	
	ELEM SCHOOL SECRETARY	17.000	564,062	
	ELEMENTARY SCHL ASST	4.054	96,151	
	FINANCE CLERK	3.000	114,648	
	GENERAL SERVICES ASSISTANT	0.742	21,113	
	HIGH SCHOOL ATTENDANCE CLERK	1.817	52,865	
	HIGH SCHOOL SECRETARY	5.000	195,938	
	MIDDLE SCHOOL ATTENDANCE CLERK	5.550	154,401	
	MIDDLE SCHOOL SECRETARY	8.731	311,912	
	OFFICE SUPPORT BICULT/BILING	1.937	46,465	
	PROGRAM COORD ASSISTANT	0.500	11,796	
	RECORDS & SCHEDULING ASST	6.500	193,299	
	REGISTRAR	4.750	187,598	
	SCHOOL VOLUNTEER COORDINATOR	0.534	10,928	
3320	FACILITIES COORDINATOR	1.000	38,168	
3510	LEAD CHILD DEV CTR EDUC ASST	2.625	72,059	
	PROGRAM SUPV-YOUNG PARENT PROG	0.722	30,905	Prof Grade 1
Subtotal-Classroom Support Services		108.877	\$ 3,546,670	
Building Support Services				
2541	ADMINISTRATIVE ASSISTANT	3.000	\$ 122,970	
	ENGINEER	0.500	35,672	Prof Grade 6
2542	CARPENTER	1.000	38,270	
	ELECTRICIAN SPECIALIST	1.000	61,139	
	ELECTRONIC TECH SPECIALIST	1.000	51,224	
	FLOOR COVERING SPECIALIST	1.000	39,127	
	HEATING TECHNICIAN	1.000	38,168	
	HVAC REFRIG TECH III	1.000	48,593	
	LOCKSMITH SPECIALIST	1.000	48,593	
	MAINTENANCE WORKER II	1.000	37,434	
	PAINTER	1.000	35,924	
	PLUMBER SPECIALIST	1.000	51,224	
	SENIOR ROOFER	1.000	37,434	
2543	EQUIPMENT OPERATOR	1.000	34,884	
	GROUNDS SPECIALIST IPM	1.000	34,884	
	SENIOR GROUNDSKEEPER	6.000	177,606	
2546	SAFETY SPECIALIST	1.000	52,754	
2548	CUSTODIAL MAINT COORD I	20.250	652,551	
	CUSTODIAL MAINT COORD II	7.000	241,148	
	CUSTODIAL STAFF ASSISTANT	1.000	28,764	
	CUSTODIAL TECHNICIAN	3.375	102,776	

Function	Position	FTE	Salary Cost by Function	
Building Support Services--continued				
	CUSTODIAN	45.875	1,221,637	
	LEAD CUSTODIAN	3.000	102,428	
2549	FLEET MECHANIC II	1.000	46,104	
2551	GENERAL LABORER	0.375	9,318	
	PROGRAMMER ANALYST II	1.000	43,636	
2552	ASST DISPATCHER/ACCT CLERK	2.000	58,412	
	BUS AIDE SPECIAL ED	4.750	90,507	
	BUS DRIVER	72.223	1,646,493	
	BUS DRIVER SPECIALIST	3.750	93,186	
	DISPATCH INFO COORDINATOR	2.375	60,572	
	DRIVER TRAINER	1.250	47,441	
	ROUTE PLANNING COORD	1.000	39,127	
	TRANS TRAINING COORD	1.000	35,414	
	TRANSPORTATION DISPATCHER	1.000	38,168	
2554	ACCOUNTING CLERK II	0.750	28,076	
	FLEET MECHANIC II	4.000	181,336	
	PARTS SPECIALIST	1.000	41,984	
2575	BUYER	0.500	30,569	
	PURCHASING ANALYST	1.000	63,567	Prof Grade 4
	WAREHOUSE OPS ASST	2.610	82,473	
2660	BUSINESS SYSTEMS SUPPORT SPEC	0.925	69,812	Prof Grade 8
	CATALOGING SPECIALIST	1.000	42,554	
	COMPUTER SYSTEM SUPPORT TECH	1.000	46,471	
	COMPUTER TECHNICIAN	1.000	43,146	
	DATA BASE ADMINISTRATOR	0.650	48,968	Prof Grade 7
	INSTRUCTIONAL TECH & SYST SPEC	1.000	49,067	Prof Grade 3
	MANAGEMENT ASSISTANT	0.950	41,900	
	NETWORK INFRASTRUCTURE SPEC	0.500	37,741	Prof Grade 8
	NETWORK/SR ELECTRONICS SPEC	1.000	50,225	
	PROGRAM COORD ASSISTANT	0.500	15,799	
	PROGRAMMER ANALYST II	1.000	54,244	
	SENIOR APPLICATIONS DEVELOPER	0.700	45,341	Prof Grade 6
	SENIOR NETWORK ENGINEER	1.000	75,481	Prof Grade 8
	SENIOR PROGRAMMER ANALYST	0.980	56,358	
	SENIOR SECURITY ENGINEER	1.000	75,336	Prof Grade 7
	SENIOR SYSTEMS ADMINISTRATOR	0.550	35,625	Prof Grade 6
	USER SERV SPECIALIST II	2.920	131,736	
2665	TECHNOLOGY SUPPORT SPEC I	0.593	21,105	
	TECHNOLOGY SUPPORT SPEC III	9.000	360,549	
	USER SERV SPECIALIST II	1.600	72,184	
Subtotal--Building Support Services		233.451	\$ 7,305,227	
Central Support Services				
2321	EXEC ASST TO SUPERINTENDENT	1.000	\$ 63,567	Prof Grade 4
	OFFICE SUPPORT BICULT/BILING	1.000	36,700	
	PARENT, COMM, DIVERSITY COORD	1.000	79,255	Prof Grade 8
2521	ACCOUNTING & BUSINESS SYS SPEC	2.000	74,554	
	ACCOUNTING CLERK II	2.375	81,976	
	ACCOUNTING CLERK III	2.000	83,844	
	FINANCIAL INFO SYS ANALYST II	0.925	69,812	Prof Grade 8
	FINANCIAL MGMT ANALYST I	1.000	54,096	Prof Grade 3
	FINANCIAL MGMT ANALYST II	1.000	63,567	Prof Grade 4
	FINANCIAL MGMT ANALYST III	1.500	96,267	Prof Grade 6
	PAYROLL SPECIALIST	1.000	45,206	

<u>Function</u>	<u>Position</u>	<u>FTE</u>	<u>Salary Cost by Function</u>	
Central Support Services - Continued				
2630	COMMUNICATIONS COORDINATOR	1.000	71,413	Prof Grade 6
	GRANT WRITER ANALYST	0.550	37,407	Prof Grade 6
	MANAGEMENT ASSISTANT	0.750	28,520	
2641	EXECUTIVE ASSISTANT	1.000	48,133	Prof Grade 2
	HR ASSISTANT I	0.500	18,717	
	HR ASSISTANT II	3.000	115,464	
	HRIS ANALYST II	0.670	43,672	Prof Grade 8
	HUMAN RESOURCES SPECIALIST	1.000	37,108	
Subtotal—Central Support Services		23.270	\$ 1,149,277	
Total—General Fund		531.295	\$ 16,330,068	
Other Funds				
Capital Projects Fund				
2541	ADMINISTRATIVE ASSISTANT	2.000	\$ 83,844	
	DESIGN & PLANNING ADMIN	1.000	79,255	Prof Grade 8
	ENGINEER	0.375	26,743	Prof Grade 6
	MANAGEMENT ASSISTANT	1.000	46,104	
	PROJECT MANAGER	5.000	415,900	Prof Grade 9
2542	CARPENTER	2.000	74,664	
	ELECTRICIAN	3.000	153,672	
	HEATING TECHNICIAN	1.000	37,230	
	HVACII	1.000	45,206	
	HVAC REFRIG TECH III	1.000	47,634	
	IRRIGATION SPECIALIST	1.000	36,414	
	LOCKSMITH	1.000	43,901	
	MAINTENANCE WORKER II	1.000	37,434	
	MAINTENANCE WORKER III	2.000	79,274	
	PLUMBER	2.000	86,068	
2546	SAFETY SPECIALIST	1.000	49,001	
2548	CUSTODIAN	2.000	44,096	
2660	BUSINESS SYSTEMS SUPPORT SPEC	0.075	5,669	Prof Grade 8
	FINANCIAL INFO SYS ANALYST II	0.075	5,669	Prof Grade 8
	NETWORK INFRASTRUCTURE SPEC	0.500	37,741	Prof Grade 8
	SPECIAL PROJECTS MGR-LAWSON	1.000	91,020	Prof Grade 11
Total—Capital Projects Fund		29.025	\$ 1,526,539	
Nutrition Services Fund				
2521	ACCOUNTING CLERK III	1.000	\$ 41,922	
3100	CATERING OPERATOINS ASSISTANT	1.000	36,332	
	FOOD SERVICE ASST I	17.846	245,161	
	FOOD SERVICE ASST II	8.658	134,908	
	FOOD SERVICE COORD I	7.409	132,660	
	FOOD SERVICE COORD II	16.885	362,558	
	FOOD SERVICE TECHNICIAN	2.813	49,472	
	FOOD SERVICES PRODUCTION COORD	0.813	21,904	
	WAREHOUSE OPS ASST	1.290	37,471	
	FOOD SERVICES PROGRAM ASSISTANT	1.000	32,354	
Total—Nutrition Services Fund		58.714	\$ 1,094,742	

<u>Function</u>	<u>Position</u>	<u>FTE</u>	<u>Salary Cost by Function</u>	
Insurance Reserve Fund				
2641	EMPLOYEE BENEFITS MANAGER	1.000	\$ 63,567	Prof Grade 4
	HR ASSISTANT II	2.000	68,280	
	HRIS ANALYST II	0.330	21,517	Prof Grade 8
	CLASSIFIED BENEFITS COORD	1.000	46,100	
2548	CUSTODIAN	0.250	7,640	
Total–Insurance Reserve Fund		4.580	\$ 207,104	
Total - All Funds Other Than General Funds		92.319	\$ 2,828,385	
Total Classified–All Funds		623.614	\$ 19,158,453	

* Positions budgeted in the Federal, State and Local Programs Fund are not included.

Classified Pay Grade by Position Name

Position Name	Pay Grade	Position Name	Pay Grade
1:1 EDUCATIONAL ASSISTANT	09	ELECTRONIC TECH SPECIALIST	15
ACCOUNTING & BUSINESS SYS SPEC	14	ELEM SCHOOL SECRETARY	11
ACCOUNTING CLERK II	09	ELEMENTARY SCHL ASST	08
ACCOUNTING CLERK III	11	EQUIPMENT OPERATOR	08
ADMINISTRATIVE ASSISTANT	11	ESS SPED RECORDS CLERK	9
ASST DISPATCHER/ACCT CLERK	10	FACILITIES COORDINATOR	11
AUTISM 1:1 EDUCATIONAL ASSIST	09	FINANCE CLERK	11
AV/TEXTBOOK SPECIALIST	08	FLEET MECHANIC II	13
BEHAVIORAL EDUCATIONAL ASSIST	09	FLOOR COVERING SPECIALIST	11
BILINGUAL EDUCATIONAL ASSIST	09	FOOD SERVICE ASST I	A
BUS AIDE SPECIAL ED	06	FOOD SERVICE ASST II	B
BUS DRIVER	08	FOOD SERVICE COORD I	D
BUS DRIVER SPECIALIST	09	FOOD SERVICE COORD II	E
BUYER	18	FOOD SERVICE TECHNICIAN	C
CAREER CENTER ASSISTANT	09	FOOD SERVICES PRODUCTION COORD	11
CARPENTER	10	FOOD SERVICES PROGRAM ASSIST	10
CATALOGING SPECIALIST	11	GENERAL LABORER	05
CATERING OPERATIONS ASSISTANT	11	GENERAL SERVICES ASSISTANT	08
CLASSIFIED BENEFITS COORD	A	GROUNDS SPECIALIST IPM	08
COGNITIVE EDUCATIONAL ASSIST	09	HEALTH SERVICES ASSISTANT	09
COMPUTER SYSTEM SUPPORT TECH	14	HEATING TECHNICIAN	11
COMPUTER TECHNICIAN	14	HIGH SCHOOL ATTENDANCE CLERK	10
CUSTODIAL MAINT COORD I	07	HIGH SCHOOL SECRETARY	11
CUSTODIAL MAINT COORD II	08	HR ASSISTANT I	09
CUSTODIAL STAFF ASSISTANT	10	HR ASSISTANT II	11
CUSTODIAL TECHNICIAN	07	HUMAN RESOURCES SPECIALIST	13
CUSTODIAN	06	HUMAN SERVICES COORDINATOR	11
DEPARTMENT ASSISTANT	07	HVAC REFRIG TECH III	14
DEPARTMENT SECRETARY	10	HVACII	13
DISPATCH INFO COORDINATOR	09	IRRIGATION SPECIALIST	10
DRIVER TRAINER	10	KINDER EDUCATIONAL ASSISTANT	08
EDUCATIONAL ASSISTANT	09	LEAD CHILD DEV CTR EDUC ASST	09
ELECTRICIAN	15	LEAD CUSTODIAN	08
ELECTRICIAN SPECIALIST	18	LOCKSMITH	12

Position Name	Pay Grade	Position Name	Pay Grade
LOCKSMITH SPECIALIST	14	ROUTE PLANNING COORD	11
MAINTENANCE WORKER II	09	SAFETY SPECIALIST	15
MAINTENANCE WORKER III	11	SCHOOL CROSSING GUARD	05
MANAGEMENT ASSISTANT	13	SCHOOL VOLUNTEER COORDINATOR	07
MIDDLE SCHOOL ATTENDANCE CLERK	08	SENIOR GROUNDSKEEPER	07
MIDDLE SCHOOL SECRETARY	11	SENIOR PROGRAMMER ANALYST	17
NETWORK/SR ELECTRONICS SPEC	15	SENIOR ROOFER	09
OFFICE SUPPORT BICULT/BILING	09	SOCIAL SKILL SPECIALIST-AUTISM	12
PAINTER	08	SPEL EDUCATIONAL ASSISTANT	09
PARTS SPECIALIST	13	STUDENT SUPERVISION ASSISTANT	07
PAYROLL SPECIALIST	13	TECHNOLOGY SUPPORT SPEC I	11
PLUMBER	13	TECHNOLOGY SUPPORT SPEC III	15
PLUMBER SPECIALIST	15	TRANS TRAINING COORD	11
PROGRAM COORD ASSISTANT	10	TRANSPORTATION DISPATCHER	11
PROGRAMMER ANALYST II	16	USER SERV SPECIALIST II	13
READ RIGHT EDUCATIONAL ASSIST	09	VOC TRAINING ASSISTANT	11
RECORDS & SCHEDULING ASST	10	WAREHOUSE OPS ASST	08
REGISTRAR	11		

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 are the 2012-13 salary schedules. They will be updated when the tentative agreement reached between the Oregon School Employees Association (OSEA) and the District on June 19, 2013 is ratified by the members of the OSEA.

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%.

Administrative and Supervisory Positions

Administrative and Supervisory Positions Positions Budgeted Under Objects 113 and 114 *

Function	Position	FTE	Salary Cost by Function	Pay Grade
General Fund				
Classroom Support Services				
2190	ADMINISTRATOR ED SERVICES	2.103	\$ 191,474	12
	DIRECTOR ED SUPPORT SERVICES	0.650	69,041	Dir
	EDUCATION ADMINISTRATOR	1.000	90,819	12
2211	ASSOCIATE DIRECTOR - FINANCE	0.100	9,888	13
	DIRECTOR ELEMENTARY EDUCATION	1.000	111,808	Dir
	DIRECTOR OF HIGH SCHOOL SERVICES	1.000	111,808	Dir
	SECONDARY ED ADMINISTRATOR	1.000	98,870	13
	ASC DIR K12 CURR & PD MATH	1.000	94,162	13
	COLLEGE/CAREER READINESS ADMIN	1.000	75,566	10
	DIRECTOR - RESEARCH & PLANNING	1.000	111,808	Dir
2411	ELEMENTARY PRINCIPAL	17.500	1,529,586	12-13
	SECONDARY ASST PRINCIPAL	14.000	1,183,931	10-11
	SECONDARY PRINCIPAL	10.500	1,028,939	13-15
	CAMPUS PRINCIPAL	1.000	106,421	15
	HS INSTRUCTIONAL PROGRAM ADMIN	2.000	154,074	9
Subtotal-Classroom Support Services		54.853	\$ 4,968,195	
Building Support Services				
2541	CUSTODIAL SUPERVISOR	1.000	\$ 68,332	7
	DIRECTOR FACILITIES MGMT	0.500	55,904	Dir
	MECHANICAL DIV SUPERVISOR	1.000	75,336	7
	FACILITIES MANAGER	1.000	91,020	11
2551	DIRECTOR FACILITIES MGMT	0.200	22,362	Dir
	TRANSPORTATION MANAGER	1.000	79,006	10
2552	TRANSPORTATION OPS & CLAS SUPV	2.000	142,371	5
2575	WAREHOUSE SUPERVISOR	0.500	29,821	3
2660	INFORMATION SYSTEMS MANAGER	0.930	84,649	11
	NETWORK SERVICES MANAGER	0.690	62,804	11
	DIRECTOR OF TECHNOLOGY	0.716	80,055	Dir
	INSTRUCTION TECHNOLOGY ADMIN	1.000	91,020	11
2665	TECH SUPPORT SPEC SUPERVISOR	1.000	75,336	7
Subtotal-Building Support Services		11.536	\$ 958,015	
Central Support Services				
2321	SUPERINTENDENT	1.000	\$ 191,965	
2521	ASSOCIATE DIRECTOR - FINANCE	0.775	76,623	13
	CHIEF FINANCIAL OFFICER	1.000	111,808	Dir
	FINANCIAL OPS & REPORTING MGR	1.000	91,020	11
	PAYROLL ACCOUNTS PAYABLE SUPV	1.000	75,336	7
2630	DIRECTOR COMM & INTERGOV REL	1.000	111,808	Dir
2641	ASSOCIATE DIRECTOR-HR	1.000	98,870	13
	DIRECTOR HUMAN RESOURCES	1.000	111,808	Dir
	HR OPERATIONS SUPV	1.000	95,811	7
	RECRUITMENT, COMP, AND CLASS ADMIN	1.000	94,947	12
	TEACHER QUAL/SCHOOL SVCS ADMIN	1.000	94,947	12
Subtotal-Central Support Services		10.775	\$ 1,154,943	
Total-General Fund		77.164	\$ 7,081,153	

<u>Function</u>	<u>Position</u>	<u>FTE</u>	<u>Salary Cost by Function</u>	<u>Pay Grade</u>
Other Funds				
Capital Projects Fund				
2541	CONSTRUCTION PROGRAM MANAGER	1.000	\$ 91,020	11
	DIRECTOR FACILITIES MGMT	0.300	33,543	Dir
2660	NETWORK SERVICES MANAGER	0.300	27,306	11
	DIRECTOR OF TECHNOLOGY	0.134	14,982	Dir
	PREVENTIVE MAINT PROG SUPERV	1.000	75,336	7
Total Capital Projects Funds		2.734	\$ 242,187	
Food Service Fund				
3100	WAREHOUSE SUPERVISOR	0.500	\$ 29,821	3
Total Food Service Fund		0.500	\$ 29,821	
Insurance Reserve Fund				
2641	RISK MANAGER	1.000	\$ 71,854	9
Total Insurance Reserve Fund		1.000	\$ 71,854	
Total—Funds Other Than General Fund		4.234	\$ 343,862	
Total Administrative & Supervisory—All Funds		81.398	\$ 7,425,015	

* Positions budgeted in the Federal, State and Local Programs Fund are not included.

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

This is the 2012-13 salary schedule. It will be updated when discussions with 4JA (formerly Eugene Administrators Association) are completed.

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.

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

This is the 2012-13 salary schedule. It will be updated when discussions with 4JA (formerly Eugene Administrators Association) are completed.

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.

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

This is the 2012-13 salary schedule. It will be updated when discussions with 4JA (formerly Eugene Administrators Association) are completed.

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.

Academic Performance

Board Goals for 2013–14

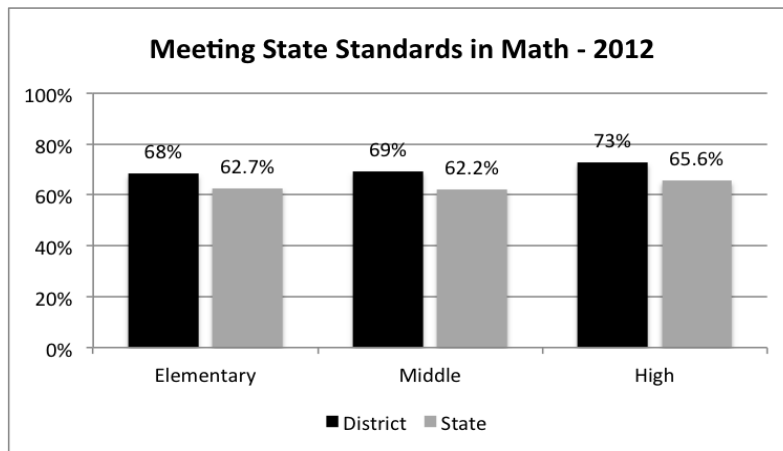
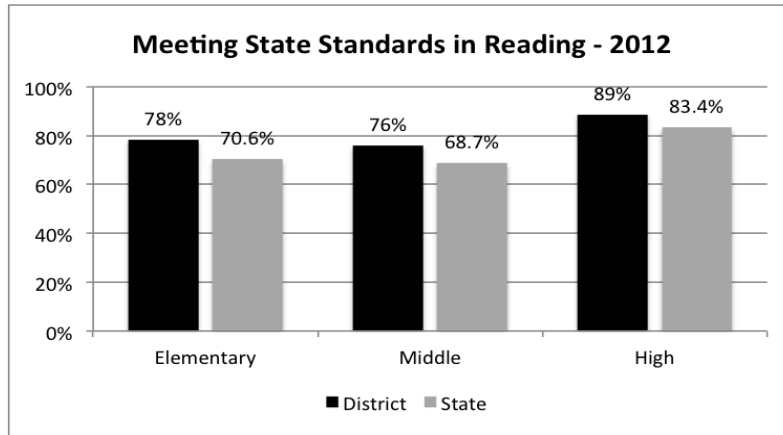
- Increase achievement for all students and close the achievement gap.
- Build our staff capacity to perform at a high level.
- Provide prudent stewardship of District resources to best support student success, educational equity and choice.
- Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.

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.

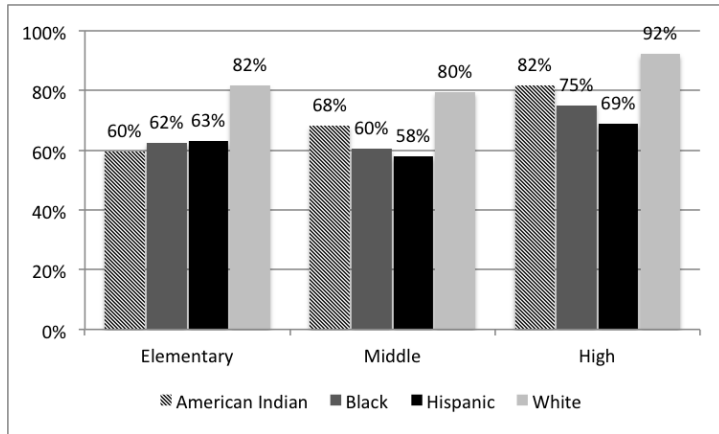
Direct Classroom and Classroom Support Services – Student Achievement

The District has a strong record of fostering student achievement. Results of the 2012 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.

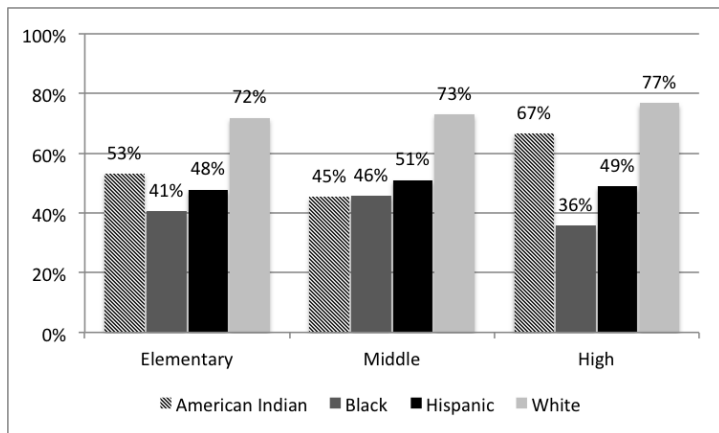


While these overall results are impressive, there is an achievement gap present when the data are broken down by ethnicity, poverty and disability. As seen in the charts below, American Indian, Black, and Hispanic/Latino students scored lower than their White peers on OAKS Reading and Math at all levels.

OAKS Reading by Race/ Ethnicity and Grade, 2012



OAKS Math by Race/ Ethnicity and Grade, 2012



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. Although in 2010-11 there were some promising trends in our data for Hispanic/Latino students, recent changes to the cut scores in both OAKS Reading and OAKS Math have had an adverse effect upon these trends. While the number of students meeting the benchmark has decreased for all groups, the changes in cut scores have had a disproportionate effect upon the achievement of non-white students, serving to increase the achievement gap. There are pronounced gaps between American Indian, Black, and Hispanic/Latino students and their White contemporaries at all levels and achievement levels in Math are particularly concerning. The tables below 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
2009-10	83%	89%	71%	76%	90%
2010-11	80%	>90%	79%	76%	89%
2011-12	60%	>90%	62%	63%	82%

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

	Am.Indian	Asian	Black	Hispanic/Latino	White
2009-10	78%	85%	63%	62%	85%
2010-11	75%	86%	64%	64%	86%
2011-12	68%	76%	60%	58%	80%

Reading Achievement by Race/Ethnicity – High (Grade 11)

	Am.Indian	Asian	Black	Hispanic/Latino	White
2009-10	50%	75%	47%	55%	82%
2010-11	72%	86%	58%	74%	90%
2011-12	82%	90%	75%	69%	92%

* In 2011-12 benchmark scores increased for OAKS Reading at both the elementary and middle level.

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

	Am.Indian	Asian	Black	Hispanic/Latino	White
2009-10	78%	90%	65%	72%	85%
2010-11	57%	78%	45%	52%	71%
2011-12	53%	85%	41%	48%	72%

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

	Am.Indian	Asian	Black	Hispanic/Latino	White
2009-10	73%	90%	68%	67%	83%
2010-11	53%	80%	37%	48%	73%
2011-12	45%	82%	46%	51%	73%

Math Achievement by Race/Ethnicity – High (Grade 11)

	Am.Indian	Asian	Black	Hispanic/Latino	White
2009-10	52%	87%	28%	45%	69%
2010-11	73%	93%	39%	63%	79%
2011-12	67%	85%	36%	49%	77%

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

Direct Classroom and Classroom Support Services – State Report Card Results 2010–12

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. In 2012 the Growth Model was expanded to reflect individual student growth within the school based upon prior test performances by that student.

High Schools

Schools	2010	2011	2012
Churchill	Sa	Sa	Sa
North Eugene	O	N	N
Sheldon	Sa	N	O
South Eugene	O	Sa	O

Middle Schools

Schools	2010	2011	2012
Cal Young	O	O	O
Kelly	Sa	Sa	Sa
Kennedy	O	O	O
Madison	Sa	Sa	Sa
Monroe	Sa	Sa	O
Roosevelt	O	O	O
Spencer Butte	O	O	O

K-8

School	2010	2011	2012
Arts & Tech. Acad.	Sa	Sa	O

Elementary Schools

Schools	2010	2011	2012
Adams	O	O	O
Awbrey Park	Sa	Sa	Sa
Buena Vista	O	O	O
Camas Ridge	NR *	Sa	Sa
César Chavez	Sa	Sa	Sa
Charlemagne	O	O	O
Corridor	O	Sa	Sa
Edgewood	O	O	Sa
Edison	O	O	O
Family	O	O	O
Gilham	O	Sa	Sa
Holt	Sa	Sa	Sa
Howard	Sa	Sa	Sa
McCornack	Sa	Sa	Sa
River Road	Sa	Sa	Sa
Spring Creek	O	Sa	Sa
Twin Oaks	O	O	O
Willagillespie	O	O	N
Yujin Gakuen	O	O	O

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

Performance:

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

Results for the Statewide Assessment – 2010–12

Percent Meeting or Exceeding the Standard

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.

Grade 3	2010		2011		2012	
	Dist	State	Dist	State	Dist	State
Reading/Literature	90	85	88	83	78	70
Math	85	80	68	63	71	64

Grade 5	2010		2011		2012	
	Dist	State	Dist	State	Dist	State
Reading/Literature	87	78	84	78	78	69
Math	86	80	65	58	65	60
Science ¹	83	76	79	74	75	70

Grade 8	2010		2011		2012	
	Dist	State	Dist	State	Dist	State
Reading/Literature	78	71	81	72	73	68
Math	79	73	72	65	73	65
Science	79	72	75	71	72	66

Grade 11	2010		2011		2012	
	Dist	State	Dist	State	Dist	State
Reading/Literature	79	73	87	83	89	84
Math	67	58	77	68	73	66
Writing ²	66	54	79	68	79	67
Science	67	58	82	70	75	64

¹ Science tests are only administered to grades 5, 8, and 11.

² Writing tests are now only administered in 11th Grade.

4J High School Dropout Rates – 2010–2012

School	2010	2011	2012
Churchill High School	0.4%	0.5%	0.8%
North Eugene High School	0.7%	0.9%	1.5%
Sheldon High School	0.5%	0.7%	1.6%
South Eugene High School	0.7%	0.5%	0.4%
DISTRICT RATE*	2.4%	2.7%	3.6%
STATEWIDE RATE*	3.4%	3.3%	3.4%

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

4J High School Four-Year Cohort Graduation Rates – 2010–12

School	2010	2011	2012
Churchill High School	85.5%	82.3%	69.2%
North Eugene High School	78.1%	76.1%	70.7%
Sheldon High School	80.8%	77.8%	72.4%
South Eugene High School	82.7%	84.5%	79.4%
DISTRICT RATE *	70.6%	71.2%	66.1%
STATEWIDE RATE*	66.4%	67.7%	68.4%

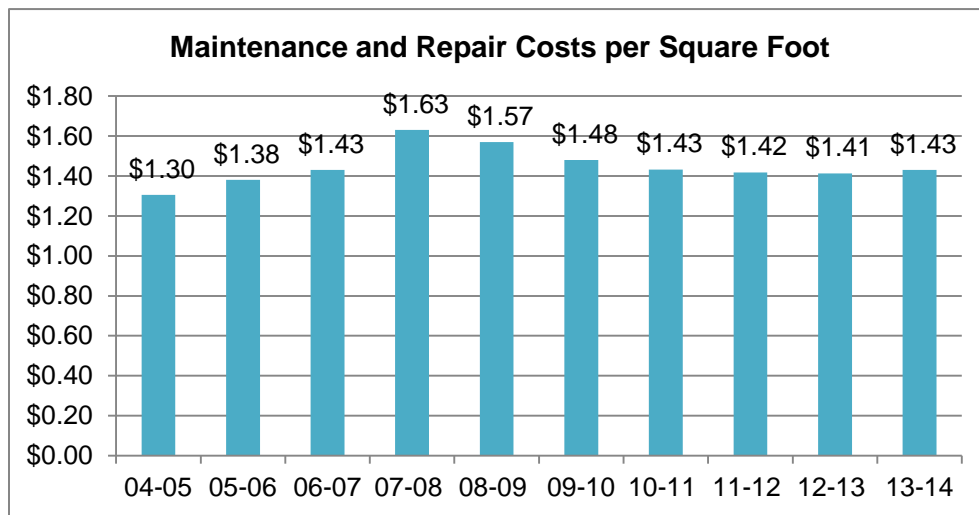
*District and statewide averages include students in alternative education programs and placements.

Financial and Operational Performance Indicators

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 2013–14 includes about \$4.2 million to maintain approximately 2.9 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

	2007-08	2008-09	2009-10	2010-11	2011-12
Number of Students Transported Daily	5,056	4,832	4,985	5,197	5,042
Total Miles Traveled	1,447,550	1,391,374	1,326,201	1,302,505	1,409,582

Central Support Services

Bond Rating

In September 2012, Moody's Investors Service assigned an **Aa2** underlying rating to the District's general obligation bonded debt. A negative outlook has also been assigned to the District's underlying rating. According to Moody's, one of the top bond rating agencies in the country, the rating "reflects the District's sizable tax base, above average wealth measures, financial operations characterized by a recent trend of operating deficits and thinning reserve levels, and a modest debt profile". The negative outlook was assigned as the District's financial operations exhibit structural imbalances that are expected to lower reserve levels that already lag its peers in the Aa2 rating category. **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, 2012.

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.

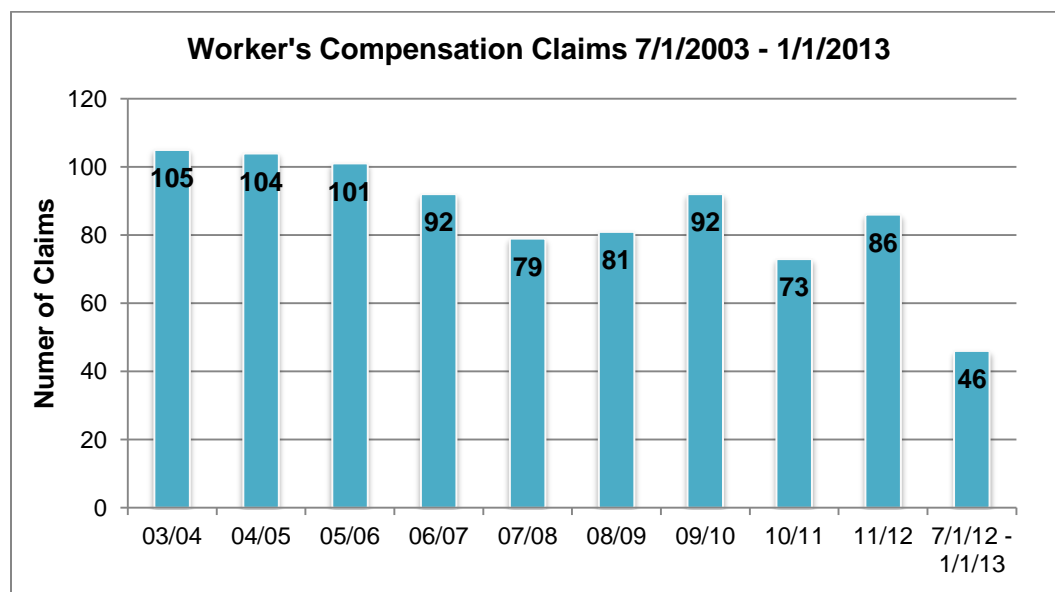
This certificate is presented to governments whose comprehensive annual financial reports achieve the highest standards in government accounting and financial reporting.

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.

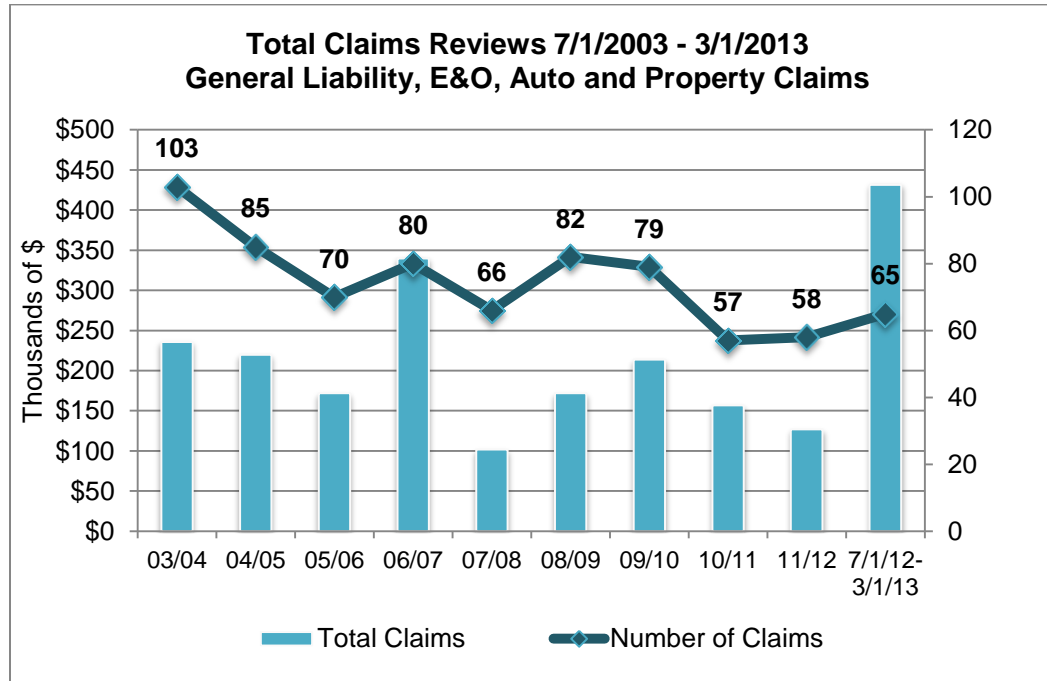
Worker's Compensation

This graph outlines the number of workers' compensation claims for all District employees between July 1, 2003 and January 1, 2013. 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 in 2011-12 are an increase from 2010-11. The increase in claims has resulted in an emphasis on 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, 2003 through March 1, 2013. 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 costs is due to approximately \$250,000 of fire damage at a closed school. Year 2009-10 costs include an incurred property coverage deductible (\$150,000) due to a significant school fire loss. Claims incurred in 2010-11 and 2011-12 show a significant decline in number and total dollars incurred. Current year (7/1/2012 – 3/1/2013) costs are higher than in previous years as the District has settled several lawsuits that have been outstanding in prior years.



Ratio of Human Resources/Risk Management FTE to District Staff

(Full Time and Part Time)

<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
1:139	1:128	1:127	1:131	1:123	1:112

Ratio of Payroll Checks Issued Per Payroll FTE

<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
13,615:1	15,104:1	16,393:1	12,081:1	12,868:1	14,596:1

Bond and Levy Election Record

Year	Type of Election	Amount Requested	Yes Votes	No Votes	% Passed	Turnout
11/03/1992	G.O. Bonds	\$73,400,000	38,717	27,939	58.10%	N/A
11/08/1994	G.O. Bonds	6,000,000	28,378	22,632	55.6	N/A
11/03/1998	G.O. Bonds	12,200,000	32,294	16,824	65.7	N/A
05/15/2000	Local Option Levy ¹	27,100,000	28,449	16,229	63.7	60.40%
05/21/2002	G.O. Bonds	116,000,000	26,248	12,681	67.4	51.6
11/02/2004	Local Option Renewal ²	31,250,000	53,709	20,885	72.0	92.3
11/04/2008	Local Option Renewal ³	80,140,000	49,568	28,297	63.7	87.7
05/17/2011	G.O. Bonds	70,000,000	27,172	15,860	63.1	49.9
05/21/2013	G.O. Bonds	170,000,000	24,678	14,280	63.4	41.0 ⁴

¹ 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.

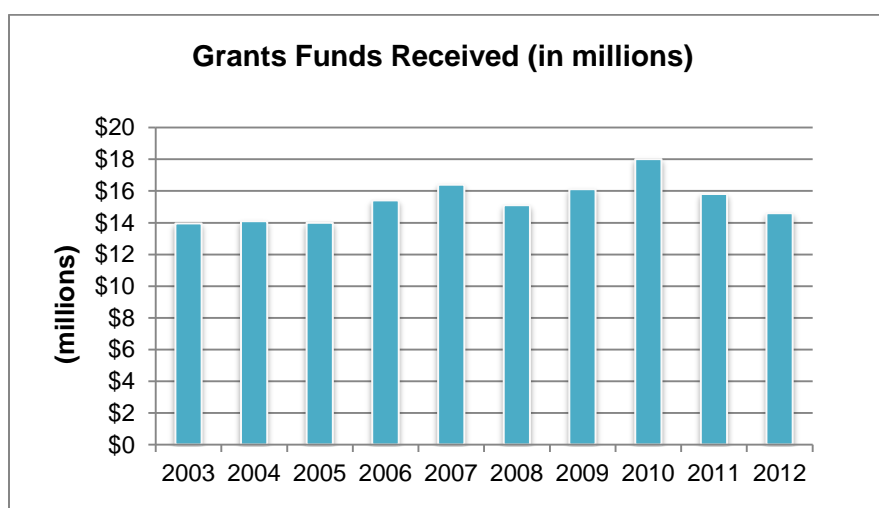
² Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years beginning in 2005-06. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

³ 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.

⁴ Percentage consists of the turnout from Lane County voters only.

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.)



Note: Fiscal years 2008-09, 2009-10, 2010-11 and 2011-12 included American Recovery and Reinvestment Act Funds.

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Table of Contents

General Fund.....	255
Capital Equipment Fund.....	307
Federal, State, and Local Programs Fund	314
Student Body Fund.....	348
Debt Service Fund.....	353
Capital Projects Fund	355
Nutrition Services Fund	364
Insurance Reserve Fund	368
Postemployment Benefits Fund	374

General Fund

General Fund
Resources

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year's Taxes	52,255,919	53,477,521		54,783,000		55,590,000	55,590,000	55,590,000
21002 Prior Year's Taxes	1,411,946	792,894		1,640,000		1,500,000	1,500,000	1,500,000
21004 Current Year's Local Option Taxes	11,217,978	9,752,413		9,136,000		6,779,000	6,779,000	6,779,000
21005 Prior Year's Local Option Taxes	373,037	193,320		300,000		285,000	285,000	285,000
21006 Penalties & Interest/Loc Option Tx	71,914	70,743		55,000		80,000	80,000	80,000
21115 Taxes/Linn County	44,068	46,625		47,500		60,000	60,000	60,000
21116 Linn Co Local Option (Cur & Prior)	12,175	8,369		8,000		5,000	5,000	5,000
21118 Interest From Delinquent Taxes	280,666	282,810		240,000		280,000	280,000	280,000
21227 Rev Local Govt Other Than ESD	54,094	34,374		55,000		50,000	50,000	50,000
21311 Tuition From Pupils Or Parents	38,685	17,554		20,000		15,000	15,000	15,000
21312 Tuition-Other S.D. Within The St.	171,478	92,916						
21516 Int.Earnings On Unsegregated Taxes	13,009	15,543		15,000		18,000	18,000	18,000
21517 Local Optn Int Earn On Unsegregated	2,849	2,912		3,000		3,000	3,000	3,000
21519 Interest Other Investments	302,516	254,340		250,000		150,000	150,000	150,000
21711 Gate Receipts	94,765	104,834		99,300		100,000	100,000	100,000
21730 Student Body Cards	76,054	62,848		58,000		58,000	58,000	58,000
21740 Athletic Participation Fees	300,882	410,018		258,600		385,000	385,000	385,000
21742 Elementary Strings Particip Fees	4,200	5,250						
21750 Student Activity Transp. Reimburs.	164,950	173,037		150,000		150,000	150,000	150,000
21820 Commun Svs Activ.-Child Care Reimb	133,299	62,068		130,000		130,000	130,000	130,000
21911 Building Rental	163,316	348,899		275,000		350,000	350,000	350,000
21913 Closed Schools Rentals	205,674	135,224		111,500		116,000	116,000	116,000
21941 Svcs Provided Other Districts In State	9,762	47,730						
21960 Recovery Of Prior Year Expenditures	-28,068	-42,166						
21980 Indirect Charges	535,536	537,251		480,000		486,000	486,000	486,000
21990 Miscellaneous Local Revenue	305							
21992 Other Local Reimbursements	1,329,847	1,896,705		1,300,000		1,200,000	1,200,000	1,200,000
21993 Charges To Other Funds	684	668		700				
21997 Discounts Taken	1,684	311		1,000				
21999 Miscellaneous	5,140	27,189		5,000		10,000	10,000	10,000
22101 County School Funds	253,942	310,743		200,000		300,000	300,000	300,000
22102 ESD Reimbursements		174,652		100,000		2,084,000	2,084,000	2,084,000
22990 Miscellaneous Intermediate Sources	7,940	9,400		6,000		10,000	10,000	10,000
23101 School Support Fund	58,592,724	59,841,232		58,752,000		68,740,000	68,740,000	68,740,000
23103 Common School Fund	1,602,589	1,656,562		1,622,000		1,347,000	1,347,000	1,347,000
23199 Other Unrestricted Grants-In-Aid	652,801	749,804		800,000		800,000	800,000	800,000
23299 Other Restricted Grants-In-Aid	433,788	3,676,175						
23910 Teacher Training	44,824	36,452		30,000		30,000	30,000	30,000
23990 Other Revenue From State Sources	1,497	11,866		1,500				
24500 Restricted Revenue From Federal Gov-Thru State	5,155,352	50,636						
24700 Grants-In-Aid Fed Govt Inter.Agenc	0	0		179,000				
24801 Federal Forest Fees	2,020,047	969,307						
24990 Other Revenue Fm Federal Sources	94							
25200 Transfers From Other Funds	1,874,060	2,930,476		4,488,000		1,259,000	1,259,000	1,259,000
25400 Net Working Capital	12,125,084	7,987,230		7,670,000		5,253,000	6,742,000	6,742,000
Total Resources:	152,013,105	147,216,736		143,270,100		147,623,000	149,112,000	149,112,000

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	10,458,430	14,809,212	249.802	14,205,296	220.630	12,299,097	12,671,170	12,671,170
112 Classified Salaries	1,018,007	1,213,506	34.718	896,986	35.589	802,712	968,812	968,812
121 Subs-Licensed Salaries	34,687	37,992		814,000		352,400	391,168	391,168
122 Subs-Classified Salaries	4,522	9,033						
123 Temps-Licensed Salaries	4,395	2,781				178,300	178,300	178,300
124 Temps-Classified Salaries	8,523	2,258				42,500	42,500	42,500
131 Licensed Salaries-Add'l	54,533	28,666		35,000		35,000	35,000	35,000
132 Nonlicensed Salaries O/T	2,682	1,053				700	700	700
139 Cell Phone Stipend		480						
151 Department Head Increments				21,202		21,202	21,202	21,202
1XX Salaries Total:	11,585,779	16,104,983	284.520	15,972,484	256.219	13,731,911	14,308,852	14,308,852
211 PERS Employer Contribution	1,383,398	2,768,159		3,981,509		4,528,094	4,096,973	4,096,973
213 PERS Tier 3 OPSRP	364,287	652,993						
214 PERS Debt Service	436,925	744,744						
220 Social Security Administration	846,853	1,178,112		1,221,895		1,050,492	1,085,304	1,085,304
231 Worker's Compensation	53,666	73,276		83,057		153,797	158,894	158,894
232 State Unemployment Insurance	44,667	60,974		79,862		68,660	70,741	70,741
243 Tax Sheltered Annuities	183,320	263,070		249,420		258,289	238,546	238,546
244 Insurance Benefits	3,197,008	4,152,882		3,966,278		3,660,842	3,396,062	3,396,062
2XX Employee Benefits Total:	6,510,125	9,894,210		9,582,021		9,720,173	9,046,521	9,046,521
319 Other Instruc.Prof. & Tech.Service	6,021	18,987		485,734		485,930	480,538	480,538
321 Equip. Rep.(Not On Serv. Contract)	83	63						
322 Repairs & Maint.Svcs.(On Contract)	4,116	4,412		5,500		5,500	5,500	5,500
324 Rentals	5,171	4,358		4,770		4,500	4,500	4,500
341 Travel - Local In-District	1,338	1,404		1,000		1,000	1,000	1,000
343 Travel & Fees, Student		372						
346 In-District Expense	1,428	1,299		150				
353 Postage	3,867	3,476		3,550		3,500	3,500	3,500
389 Other Non-Instruc.Prof.&Tech. Serv	348	400						
3XX Purchased Services Total:	22,372	34,769		500,704		500,430	495,038	495,038
410 Supplies	332,153	251,985		306,247		309,498	309,498	309,498
421 Textbooks	5,402	14,219		5,200		3,350	3,350	3,350
431 Library Books	327	694						
440 Periodicals		70						
460 Non-Consumable Supplies	1,865	11,297		1,700		1,126	1,126	1,126
470 Computer Software	4,148	14,706		250		2,650	2,650	2,650
480 Computer Hardware	83,292	96,473		1,800		7,000	7,000	7,000
4XX Supplies & Materials Total:	427,188	389,444		315,197		323,624	323,624	323,624
1111 Regular Elementary School Prog Total:	18,545,464	26,423,406	284.520	26,370,406	256.219	24,276,138	24,174,035	24,174,035
1112 Intermediate 4-5								
111 Licensed Salaries	5,361,178	0						
112 Classified Salaries	104,316							

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Salaries-Add'l	8,053							
1XX Salaries Total:	5,473,547	0						
211 PERS Employer Contribution	721,679	0						
213 PERS Tier 3 OPSRP	130,338	0						
214 PERS Debt Service	212,026	0						
220 Social Security Administration	403,693	0						
231 Worker's Compensation	24,868	0						
232 State Unemployment Insurance	21,121	0						
243 Tax Sheltered Annuities	86,440	0						
244 Insurance Benefits	1,345,175	0						
2XX Employee Benefits Total:	2,945,337	0						
319 Other Instruc.Prof.& Tech.Service	3,460							
321 Equip. Rep.(Not On Serv. Contract)	42							
322 Repairs & Maint.Svcs.(On Contract)	1,728							
324 Rentals	1,453							
343 Travel & Fees, Student	750							
346 In-District Expense	1,247							
353 Postage	301							
389 Other Non-Instruc.Prof.&Tech. Serv	698							
3XX Purchased Services Total:	9,679							
410 Supplies	161,733	0						
421 Textbooks	821							
432 Reference Books	293							
460 Non-Consumable Supplies	1,496							
470 Computer Software	439							
480 Computer Hardware	17,957							
4XX Supplies & Materials Total:	182,739	0						
1112 Intermediate 4-5 Total:	8,611,302	0						
1113 Elementary Extra-Curricular								
111 Licensed Salaries	7,404	9,072						
152 Activity Increments	17,710	9,763						
1XX Salaries Total:	25,114	18,835						
211 PERS Employer Contribution	2,829	1,907						
213 PERS Tier 3 OPSRP	1,152	1,925						
214 PERS Debt Service	980	882						
220 Social Security Administration	1,844	1,284						
231 Worker's Compensation	114	86						
232 State Unemployment Insurance	96	67						
243 Tax Sheltered Annuities	172	292						
244 Insurance Benefits	1,857	3,045						
2XX Employee Benefits Total:	9,044	9,488						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1113 Elementary Extra-Curricular Total:	34,158	28,323						
1121 Regular Middle School Program								
111 Licensed Salaries	8,388,098	7,575,494	136.330	7,759,609	127.670	6,792,175	7,316,701	7,316,701
112 Classified Salaries	203,877	190,159	2.245	59,314	1.498	36,160	36,160	36,160
121 Subs-Licensed Salaries	6,808	10,606		440,000		141,200	141,200	141,200
123 Temps-Licensed Salaries	22,463					71,400	71,400	71,400
124 Temps-Classified Salaries	604	194				600	600	600
131 Licensed Salaries-Add'l	7,544	8,199		54,864		54,864	54,864	54,864
132 Nonlicensed Salaries O/T	906	740						
151 Department Head Increments	201,743	200,313		168,090		168,090	168,090	168,090
1XX Salaries Total:	8,832,043	7,985,705	138.575	8,481,876	129.168	7,264,489	7,789,015	7,789,015
211 PERS Employer Contribution	1,129,462	1,449,923		2,113,281		2,414,666	2,288,628	2,288,628
213 PERS Tier 3 OPSRP	233,763	305,463						
214 PERS Debt Service	340,544	374,058						
220 Social Security Administration	648,048	584,219		648,864		555,734	591,274	591,274
231 Worker's Compensation	40,199	35,961		44,105		81,362	86,566	86,566
232 State Unemployment Insurance	34,066	30,257		42,409		36,323	38,645	38,645
243 Tax Sheltered Annuities	139,869	133,402		136,330		138,175	133,151	133,151
244 Insurance Benefits	2,156,238	1,892,909		1,928,065		1,775,408	1,708,271	1,708,271
2XX Employee Benefits Total:	4,722,189	4,806,192		4,913,054		5,001,667	4,846,535	4,846,535
319 Other Instruc.Prof.& Tech.Service	16,152	8,282		194,223		194,222	194,222	194,222
321 Equip. Rep.(Not On Serv. Contract)	541	1,283		942		750	750	750
322 Repairs & Maint.Svcs.(On Contract)	893							
331 Pupil Transp. To And From School	229							
341 Travel - Local In-District	952	4,504		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District	2,654							
343 Travel & Fees, Student	305			250		250	250	250
346 In-District Expense	2,376	1,759						
353 Postage	1,831	1,354		2,240		2,240	2,240	2,240
389 Other Non-Instruc.Prof.&Tech. Serv	1,474	400		300		300	300	300
3XX Purchased Services Total:	27,408	17,583		198,955		198,762	198,762	198,762
410 Supplies	186,076	166,877		181,912		178,379	178,379	178,379
421 Textbooks	3,383	10,765		1,958		2,899	2,899	2,899
431 Library Books	210	192						
432 Reference Books	75	13						
440 Periodicals	5,987	328		100		500	500	500
460 Non-Consumable Supplies	8,368	6,049		250		550	550	550
470 Computer Software	22,760	3,910		5,800		4,632	4,632	4,632
480 Computer Hardware	105,384	37,855		3,000		2,000	2,000	2,000
4XX Supplies & Materials Total:	332,243	225,989		193,020		188,960	188,960	188,960
640 Dues And Fees	140							
6XX Other Objects Total:	140							

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1121 Regular Middle School Program Total:	13,914,023	13,035,468	138.575	13,786,905	129.168	12,653,878	13,023,272	13,023,272
1122 Middle School Activities								
112 Classified Salaries	92	70						
121 Subs-Licensed Salaries	5,541	5,521						
124 Temps-Classified Salaries	510							
131 Licensed Salaries-Add'l	2,075	2,660						
132 Nonlicensed Salaries O/T	822	1,456						
152 Activity Increments	78,173	53,694		104,280		101,328	101,328	101,328
153 Athletic Increments	75,963	71,129		86,136		83,704	83,704	83,704
154 Supervision-After Sch. Activities	1,060	488		14,976		14,976	14,976	14,976
1XX Salaries Total:	164,236	135,017		205,392		200,008	200,008	200,008
211 PERS Employer Contribution	18,171	20,390		52,580		67,503	67,503	67,503
213 PERS Tier 3 OPSRP	4,949	4,772						
214 PERS Debt Service	5,693	5,852						
220 Social Security Administration	12,128	9,944		15,713		15,301	15,301	15,301
231 Worker's Compensation	744	614		1,068		2,240	2,240	2,240
232 State Unemployment Insurance	634	520		1,027		1,000	1,000	1,000
243 Tax Sheltered Annuities	22	41						
244 Insurance Benefits	109	36						
2XX Employee Benefits Total:	42,450	42,169		70,388		86,044	86,044	86,044
319 Other Instruc.Prof.& Tech.Service				1,543		1,543	1,543	1,543
343 Travel & Fees, Student						1,522	1,522	1,522
3XX Purchased Services Total:				1,543		3,065	3,065	3,065
410 Supplies	2,685	1,081		3,081		3,081	3,081	3,081
4XX Supplies & Materials Total:	2,685	1,081		3,081		3,081	3,081	3,081
1122 Middle School Activities Total:	209,372	178,267		280,404		292,198	292,198	292,198
1131 Regular High School Program								
111 Licensed Salaries	11,846,842	10,796,572	192.300	10,951,217	181.790	9,669,750	10,424,490	10,424,490
112 Classified Salaries	355,340	340,299	9.402	251,901	9.062	245,037	245,037	245,037
121 Subs-Licensed Salaries	1,370,923	1,307,158		445,000		206,900	206,900	206,900
122 Subs-Classified Salaries	979	0						
123 Temps-Licensed Salaries	151,656	67,895				104,700	104,700	104,700
124 Temps-Classified Salaries	30,470	31,984				2,700	2,700	2,700
131 Licensed Salaries-Add'l	54,088	43,354		69,000		71,600	71,600	71,600
132 Nonlicensed Salaries O/T	1,301	880						
139 Cell Phone Stipend	1,238	1,038						
151 Department Head Increments	316,870	316,933		318,136		318,137	318,137	318,137
1XX Salaries Total:	14,129,706	12,906,113	201.702	12,035,254	190.852	10,618,824	11,373,564	11,373,564
211 PERS Employer Contribution	1,686,987	2,182,943		3,022,285		3,529,756	3,353,673	3,353,673
213 PERS Tier 3 OPSRP	318,526	423,311						
214 PERS Debt Service	501,662	561,753						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	1,036,514	947,284		920,697		812,539	863,759	863,759
231 Worker's Compensation	65,093	59,221		62,584		118,960	126,458	126,458
232 State Unemployment Insurance	54,642	49,075		60,176		53,108	56,454	56,454
243 Tax Sheltered Annuities	205,799	194,105		192,300		198,295	191,327	191,327
244 Insurance Benefits	2,975,785	2,629,049		2,796,379		2,623,862	2,530,732	2,530,732
2XX Employee Benefits Total:	6,845,006	7,046,741		7,054,421		7,336,519	7,122,404	7,122,404
319 Other Instruc.Prof.& Tech.Service	11,274	9,393		561,412		268,709	268,709	268,709
321 Equip. Rep.(Not On Serv. Contract)	30,731	21,019		30,726		32,890	32,890	32,890
322 Repairs & Maint.Svcs.(On Contract)	18,245	15,793		40,000		16,000	16,000	16,000
324 Rentals	27,322	28,662		8,000		35,404	35,404	35,404
341 Travel - Local In-District	1,800	1,369		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District	4,412	2,617				500	500	500
343 Travel & Fees, Student	1,030			650		1,239	1,239	1,239
346 In-District Expense	505	2,188		600		1,150	1,150	1,150
351 Telephone	419	574		300		300	300	300
353 Postage	8,581	6,898		6,704		5,994	5,994	5,994
374 Tuition Payments - Other				16,182		12,265	12,265	12,265
389 Other Non-Instruc.Prof.&Tech. Serv	8,442	465		2,500		2,500	2,500	2,500
3XX Purchased Services Total:	112,760	88,977		668,074		377,951	377,951	377,951
410 Supplies	223,028	199,079		254,980		231,377	231,377	231,377
419 Miscellaneous	84			160				
421 Textbooks	16,359	9,489		7,425		6,850	6,850	6,850
431 Library Books		2,703						
432 Reference Books		254						
440 Periodicals	2,832	1,355		1,790		1,440	1,440	1,440
460 Non-Consumable Supplies	31,905	23,127		31,561		30,588	30,588	30,588
470 Computer Software	15,903	5,964		2,880		8,180	8,180	8,180
480 Computer Hardware	11,363	25,308		1,000		1,350	1,350	1,350
4XX Supplies & Materials Total:	301,475	267,281		299,796		279,785	279,785	279,785
640 Dues And Fees	13,501	24,274		34,106		33,444	33,444	33,444
6XX Other Objects Total:	13,501	24,274		34,106		33,444	33,444	33,444
861 Vehicle Supplies	95			1,000		3,000	3,000	3,000
864 Fuel	4,957	6,770						
8XX Maintenance Supplies Total:	5,052	6,770		1,000		3,000	3,000	3,000
1131 Regular High School Program Total:	21,407,500	20,340,156	201.702	20,092,650	190.852	18,649,523	19,190,148	19,190,148
1132 Student Activities								
111 Licensed Salaries	335,706	390,104	5.950	337,198	6.200	341,322	341,322	341,322
112 Classified Salaries	419	213						
121 Subs-Licensed Salaries	20,799	14,815						
124 Temps-Classified Salaries	2,183	5,881						
131 Licensed Salaries-Add'l	13,986	13,376		4,064		4,064	4,064	4,064
132 Nonlicensed Salaries O/T	11,248	12,702						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
139 Cell Phone Stipend	2,412	2,613						
151 Department Head Increments	47,809	45,751		38,692		38,692	38,692	38,692
152 Activity Increments	152,028	130,192		194,952		163,000	163,000	163,000
153 Athletic Increments	877,143	718,525		777,532		552,888	552,888	552,888
154 Supervision-After Sch. Activities	29,778	25,227		48,860		48,860	48,860	48,860
1XX Salaries Total:	1,493,510	1,359,398	5.950	1,401,298	6.200	1,148,826	1,148,826	1,148,826
211 PERS Employer Contribution	139,490	187,704		358,732		387,729	387,729	387,729
213 PERS Tier 3 OPSRP	17,298	19,391						
214 PERS Debt Service	38,926	45,381						
220 Social Security Administration	111,034	100,801		107,199		87,885	87,885	87,885
231 Worker's Compensation	7,067	6,086		7,287		12,867	12,867	12,867
232 State Unemployment Insurance	5,799	5,266		7,007		5,744	5,744	5,744
243 Tax Sheltered Annuities	6,538	8,124		5,950		6,448	6,448	6,448
244 Insurance Benefits	84,567	86,418		81,515		86,180	86,180	86,180
2XX Employee Benefits Total:	410,719	459,172		567,690		586,853	586,853	586,853
319 Other Instruc.Prof. & Tech.Service	20,301	23,974		20,000		27,000	27,000	27,000
321 Equip. Rep.(Not On Serv. Contract)	12,514	7,396		4,000		4,500	4,500	4,500
324 Rentals	15,559	14,093		13,551		15,000	15,000	15,000
325 Electricity	18,451	15,816		13,796		14,000	14,000	14,000
341 Travel - Local In-District				90		53	53	53
342 Travel & Exp. Out Of District	4,982	5,147		1,000		3,000	3,000	3,000
343 Travel & Fees, Student	4,840	8,532		6,844		5,650	5,650	5,650
346 In-District Expense	25	927		10,000		10,500	10,500	10,500
353 Postage	417	915		1,672		1,000	1,000	1,000
389 Other Non-Instruc.Prof.&Tech. Serv	83,453	62,968		73,110		69,950	69,950	69,950
391 Football Services	16,488	11,728		11,728		11,000	11,000	11,000
392 Clean-Up, Parking & U Of O Super.	3,721	2,647		2,647		3,000	3,000	3,000
393 Security PERSONnel	12,094	11,973		8,880		9,000	9,000	9,000
397 Ambulance Service	7,604	5,409		5,409		5,000	5,000	5,000
3XX Purchased Services Total:	200,449	171,525		172,727		178,653	178,653	178,653
410 Supplies	52,918	59,509		64,950		61,911	61,911	61,911
419 Miscellaneous	13,246	4,010		9,677		7,300	7,300	7,300
460 Non-Consumable Supplies	350	6,256						
470 Computer Software	1,100	1,100						
480 Computer Hardware	879							
4XX Supplies & Materials Total:	68,492	70,875		74,627		69,211	69,211	69,211
640 Dues And Fees	8,297	12,655		15,455		15,800	15,800	15,800
641 Extra-Curricular Scholarships		72,386						
6XX Other Objects Total:	8,297	85,041		15,455		15,800	15,800	15,800
861 Vehicle Supplies	0	974		3,710				
864 Fuel	7,343	7,844						
8XX Maintenance Supplies Total:	7,343	8,818		3,710				

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1132 Student Activities Total:	2,188,810	2,154,829	5.950	2,235,507	6.200	1,999,344	1,999,344	1,999,344
1210 Programs For Gifted & Talented								
111 Licensed Salaries	47,116	47,144	0.250	15,423	0.250	15,797	15,797	15,797
121 Subs-Licensed Salaries	10,652	4,146		30,000		36,472	36,472	36,472
123 Temps-Licensed Salaries	3,017	29,761						
124 Temps-Classified Salaries		390						
131 Licensed Salaries-Add'l	3,179	7,610		30,000		30,895	30,895	30,895
132 Nonlicensed Salaries O/T	346							
151 Department Head Increments	20,554	14,342		8,253		8,253	8,253	8,253
1XX Salaries Total:	84,864	103,393	0.250	83,676	0.250	91,417	91,417	91,417
211 PERS Employer Contribution	10,514	14,614		17,461		21,298	21,298	21,298
213 PERS Tier 3 OPSRP	454	640						
214 PERS Debt Service	2,746	3,335						
220 Social Security Administration	6,305	7,634		6,401		6,968	6,968	6,968
231 Worker's Compensation	386	442		435		1,020	1,020	1,020
232 State Unemployment Insurance	330	399		418		455	455	455
243 Tax Sheltered Annuities		5		250		260	260	260
244 Insurance Benefits	9,857	10,077		5,375		5,043	5,043	5,043
2XX Employee Benefits Total:	30,592	37,145		30,341		35,044	35,044	35,044
341 Travel - Local In-District	271	315						
342 Travel & Exp. Out Of District	69	237						
346 In-District Expense	166							
382 Legal Services						1,746	1,746	1,746
3XX Purchased Services Total:	506	551				1,746	1,746	1,746
410 Supplies	35							
4XX Supplies & Materials Total:	35							
1210 Programs For Gifted & Talented Total:	115,996	141,089	0.250	114,017	0.250	128,207	128,207	128,207
1220 Restrictive Programs								
111 Licensed Salaries	341,020	322,914	7.300	340,588	0.800	38,742	38,742	38,742
112 Classified Salaries	1,550,949	1,346,087	47.715	1,356,004		162,518	162,518	162,518
121 Subs-Licensed Salaries	-9,384							
123 Temps-Licensed Salaries	39,485	24,421		49,230		13,053	13,053	13,053
124 Temps-Classified Salaries	273,445	178,182		102,770		80,853	80,853	80,853
131 Licensed Salaries-Add'l	67,956	54,787		136,548		74,432	74,432	74,432
132 Nonlicensed Salaries O/T	1,932	213						
151 Department Head Increments	643	2,332		2,606		2,606	2,606	2,606
1XX Salaries Total:	2,266,047	1,928,936	55.015	1,987,746	0.800	372,204	372,204	372,204
211 PERS Employer Contribution	227,296	233,422		482,956		98,331	98,331	98,331
213 PERS Tier 3 OPSRP	113,925	135,645						
214 PERS Debt Service	84,014	82,481						
220 Social Security Administration	178,355	140,978		154,908		28,474	28,474	28,474

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation	11,760	9,379		9,521		4,168	4,168	4,168
232 State Unemployment Insurance	9,249	7,248		9,154		1,861	1,861	1,861
243 Tax Sheltered Annuities	15,213	13,888		7,300		832	832	832
244 Insurance Benefits	1,022,517	879,226		774,700		11,120	11,120	11,120
2XX Employee Benefits Total:	1,662,329	1,502,267		1,438,539		144,787	144,787	144,787
319 Other Instruc.Prof.& Tech.Service	251,502	427,805		2,000		74,507	74,507	74,507
322 Repairs & Maint.Svcs.(On Contract)	972	254						
324 Rentals	39,067	18,148		21,700		21,700	21,700	21,700
341 Travel - Local In-District	243	14		500				
342 Travel & Exp. Out Of District	67							
346 In-District Expense		279						
351 Telephone	12	63		100				
353 Postage	562	891		550		550	550	550
389 Other Non-Instruc.Prof.&Tech. Serv	270	4,060						
3XX Purchased Services Total:	292,695	451,514		24,850		96,757	96,757	96,757
410 Supplies	9,409	10,845		13,566		10,660	10,660	10,660
421 Textbooks	156	207						
432 Reference Books		236						
440 Periodicals	191							
460 Non-Consumable Supplies		2,550						
480 Computer Hardware	1,208	495						
4XX Supplies & Materials Total:	10,965	14,332		13,566		10,660	10,660	10,660
864 Fuel		237						
8XX Maintenance Supplies Total:		237						
1220 Restrictive Programs Total:	4,232,036	3,897,285	55.015	3,464,701	0.800	624,407	624,407	624,407
1221 Elementary-Restricted								
111 Licensed Salaries					5.000	258,265	258,265	258,265
112 Classified Salaries					37.550	970,834	970,834	970,834
1XX Salaries Total:					42.550	1,229,099	1,229,099	1,229,099
211 PERS Employer Contribution						414,821	414,821	414,821
220 Social Security Administration						94,026	94,026	94,026
231 Worker's Compensation						13,766	13,766	13,766
232 State Unemployment Insurance						6,146	6,146	6,146
243 Tax Sheltered Annuities						14,588	14,588	14,588
244 Insurance Benefits						599,706	599,706	599,706
2XX Employee Benefits Total:						1,143,052	1,143,052	1,143,052
1221 Elementary-Restricted Total:					42.550	2,372,151	2,372,151	2,372,151
1222 Middle School-Restricted								
112 Classified Salaries					7.498	197,305	197,305	197,305

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:					7.498	197,305	197,305	197,305
211 PERS Employer Contribution						66,591	66,591	66,591
220 Social Security Administration						15,094	15,094	15,094
231 Worker's Compensation						2,210	2,210	2,210
232 State Unemployment Insurance						987	987	987
243 Tax Sheltered Annuities						1,875	1,875	1,875
244 Insurance Benefits						105,872	105,872	105,872
2XX Employee Benefits Total:						192,627	192,627	192,627
1222 Middle School-Restricted Total:					7.498	389,933	389,933	389,933
1223 High School-Restricted								
111 Licensed Salaries					5.000	242,245	242,245	242,245
112 Classified Salaries					22.905	535,417	630,643	630,643
1XX Salaries Total:					27.905	777,662	872,888	872,888
211 PERS Employer Contribution						262,461	257,728	257,728
220 Social Security Administration						59,491	66,775	66,775
231 Worker's Compensation						6,439	7,505	7,505
232 State Unemployment Insurance						3,889	4,365	4,365
243 Tax Sheltered Annuities						10,926	10,926	10,926
244 Insurance Benefits						388,527	388,527	388,527
2XX Employee Benefits Total:						731,734	735,827	735,827
1223 High School-Restricted Total:					27.905	1,509,396	1,608,715	1,608,715
1229 Other Restrictive Programs								
111 Licensed Salaries	183,276	214,213	4.000	232,847	5.000	299,458	299,458	299,458
112 Classified Salaries	30,537	48,252	1.000	31,808	1.000	32,241	32,241	32,241
131 Licensed Salaries-Add'l		3,694						
1XX Salaries Total:	213,813	266,158	5.000	264,655	6.000	331,699	331,699	331,699
211 PERS Employer Contribution	33,113	55,324		67,752		111,948	111,948	111,948
213 PERS Tier 3 OPSRP		2,509						
214 PERS Debt Service	8,264	12,447						
220 Social Security Administration	15,721	19,930		20,246		25,375	25,375	25,375
231 Worker's Compensation	972	1,219		1,376		3,715	3,715	3,715
232 State Unemployment Insurance	822	1,042		1,323		1,659	1,659	1,659
243 Tax Sheltered Annuities	2,782	4,053		4,000		5,450	5,450	5,450
244 Insurance Benefits	52,281	73,549		68,940		83,640	83,640	83,640
2XX Employee Benefits Total:	113,955	170,073		163,637		231,787	231,787	231,787
319 Other Instruc.Prof.& Tech.Service	6,131	6,344				6,500	6,500	6,500
3XX Purchased Services Total:	6,131	6,344				6,500	6,500	6,500
410 Supplies	1,324	0						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	1,324	0						
1229 Other Restrictive Programs Total:	335,223	442,575	5.000	428,292	6.000	569,986	569,986	569,986
1250 Less Restrictive Students W Di								
111 Licensed Salaries	3,116,457	2,690,699	58.123	3,099,448				
112 Classified Salaries	1,319,270	1,495,742	45.378	1,181,518				
122 Subs-Classified Salaries	125,829	123,015		58,000		58,000	58,000	58,000
123 Temps-Licensed Salaries	11,027	1,317						
124 Temps-Classified Salaries	38,117	56,314						
131 Licensed Salaries-Add'l	2,665	4,420		10,000				
132 Nonlicensed Salaries O/T	12	53						
151 Department Head Increments	8,743	4,234		29,667		29,667	29,667	29,667
1XX Salaries Total:	4,622,121	4,375,795	103.501	4,378,632		87,667	87,667	87,667
211 PERS Employer Contribution	487,318	616,734		1,106,082		10,013	10,013	10,013
213 PERS Tier 3 OPSRP	157,633	263,016						
214 PERS Debt Service	158,932	194,774						
220 Social Security Administration	329,111	320,372		334,965		6,707	6,707	6,707
231 Worker's Compensation	21,101	20,500		22,769		982	982	982
232 State Unemployment Insurance	17,083	16,648		21,893		438	438	438
243 Tax Sheltered Annuities	66,810	63,711		58,123				
244 Insurance Benefits	1,512,877	1,484,879		1,437,930				
2XX Employee Benefits Total:	2,750,865	2,980,634		2,981,762		18,139	18,139	18,139
319 Other Instruc.Prof. & Tech.Service	87,222	89,562		20,601				
324 Rentals		60						
342 Travel & Exp. Out Of District	100							
351 Telephone	349	876						
3XX Purchased Services Total:	87,671	90,497		20,601				
410 Supplies	319	1,595		1,647				
421 Textbooks		332						
4XX Supplies & Materials Total:	319	1,927		1,647				
1250 Less Restrictive Students W Di Total:	7,460,977	7,448,853	103.501	7,382,643		105,806	105,806	105,806
1251 Elem-Less Restricted								
111 Licensed Salaries					26.600	1,316,004	1,447,499	1,447,499
112 Classified Salaries					26.375	616,973	719,111	719,111
1XX Salaries Total:					52.975	1,932,977	2,166,610	2,166,610
211 PERS Employer Contribution						652,380	640,770	640,770
220 Social Security Administration						147,872	165,746	165,746
231 Worker's Compensation						21,649	24,265	24,265
232 State Unemployment Insurance						9,665	10,833	10,833
243 Tax Sheltered Annuities						34,258	34,258	34,258

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits						731,381	731,381	731,381
2XX Employee Benefits Total:						1,597,205	1,607,253	1,607,253
1251 Elem-Less Restricted Total:					52.975	3,530,182	3,773,863	3,773,863
1252 Ms-Less Restricted								
111 Licensed Salaries					16.985	900,290	900,290	900,290
112 Classified Salaries					12.037	314,511	314,511	314,511
1XX Salaries Total:					29.022	1,214,801	1,214,801	1,214,801
211 PERS Employer Contribution						409,995	409,995	409,995
220 Social Security Administration						92,932	92,932	92,932
231 Worker's Compensation						13,606	13,606	13,606
232 State Unemployment Insurance						6,074	6,074	6,074
243 Tax Sheltered Annuities						20,674	20,674	20,674
244 Insurance Benefits						406,054	406,054	406,054
2XX Employee Benefits Total:						949,335	949,335	949,335
1252 Ms-Less Restricted Total:					29.022	2,164,136	2,164,136	2,164,136
1253 Hs-Less Restricted								
111 Licensed Salaries					16.050	860,773	860,773	860,773
112 Classified Salaries					6.315	172,756	172,756	172,756
1XX Salaries Total:					22.365	1,033,528	1,033,528	1,033,528
211 PERS Employer Contribution						348,816	348,816	348,816
220 Social Security Administration						79,065	79,065	79,065
231 Worker's Compensation						11,576	11,576	11,576
232 State Unemployment Insurance						5,168	5,168	5,168
243 Tax Sheltered Annuities						18,271	18,271	18,271
244 Insurance Benefits						312,263	312,263	312,263
2XX Employee Benefits Total:						775,157	775,157	775,157
319 Other Instruc.Prof. & Tech.Service						20,601	20,601	20,601
3XX Purchased Services Total:						20,601	20,601	20,601
1253 Hs-Less Restricted Total:					22.365	1,829,287	1,829,287	1,829,287
1254 Other-Less Restricted Prgs								
111 Licensed Salaries					1.600	86,966	86,966	86,966
112 Classified Salaries					1.188	30,737	30,737	30,737
1XX Salaries Total:					2.788	117,704	117,704	117,704
211 PERS Employer Contribution						39,725	39,725	39,725
220 Social Security Administration						9,004	9,004	9,004
231 Worker's Compensation						1,318	1,318	1,318

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance						589	589	589
243 Tax Sheltered Annuities						1,961	1,961	1,961
244 Insurance Benefits						39,015	39,015	39,015
2XX Employee Benefits Total:						91,612	91,612	91,612
1254 Other-Less Restricted Prgs Total:					2.788	209,315	209,315	209,315
1260 Early Intervention								
111 Licensed Salaries	11,050	53,600	1.250	67,743	1.250	68,954	68,954	68,954
123 Temps-Licensed Salaries	2,096							
131 Licensed Salaries-Add'l	3,610							
139 Cell Phone Stipend		33						
151 Department Head Increments	878			3,020		3,020	3,020	3,020
1XX Salaries Total:	17,633	53,633	1.250	70,763	1.250	71,974	71,974	71,974
211 PERS Employer Contribution	2,373	4,952		18,115		24,291	24,291	24,291
213 PERS Tier 3 OPSRP	313	6,053						
214 PERS Debt Service	670	2,517						
220 Social Security Administration	1,288	3,950		5,413		5,506	5,506	5,506
231 Worker's Compensation	80	245		368		806	806	806
232 State Unemployment Insurance	67	206		354		360	360	360
243 Tax Sheltered Annuities		600		1,250		1,300	1,300	1,300
244 Insurance Benefits	2,674	12,605		17,125		17,375	17,375	17,375
2XX Employee Benefits Total:	7,465	31,128		42,625		49,638	49,638	49,638
319 Other Instruc.Prof. & Tech.Service		38,970						
341 Travel - Local In-District	99							
353 Postage		17						
3XX Purchased Services Total:	99	38,987						
410 Supplies	1,855	1,366		1,006		1,006	1,006	1,006
4XX Supplies & Materials Total:	1,855	1,366		1,006		1,006	1,006	1,006
1260 Early Intervention Total:	27,052	125,114	1.250	114,394	1.250	122,618	122,618	122,618
1271 Remediation								
111 Licensed Salaries	15,714	3,749						
112 Classified Salaries	21,424	33						
122 Subs-Classified Salaries	2,125							
131 Licensed Salaries-Add'l	16,357	10,424						
1XX Salaries Total:	55,620	14,207						
211 PERS Employer Contribution	4,461	1,408						
213 PERS Tier 3 OPSRP	3,133	1,058						
214 PERS Debt Service	1,909	613						
220 Social Security Administration	4,195	1,070						
231 Worker's Compensation	266	58						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	217	56						
243 Tax Sheltered Annuities	584							
244 Insurance Benefits	10,928	17						
2XX Employee Benefits Total:	25,694	4,280						
319 Other Instruc.Prof. & Tech.Service	1,368	18,501						
3XX Purchased Services Total:	1,368	18,501						
410 Supplies		2,315						
421 Textbooks	472	1,398						
460 Non-Consumable Supplies		90						
470 Computer Software		1,804						
480 Computer Hardware	7,403	4,580						
4XX Supplies & Materials Total:	7,875	10,187						
1271 Remediation Total:	90,556	47,174						
1280 Alternative Education								
111 Licensed Salaries	678,952	481,008	5.767	337,667	8.267	478,447	478,447	478,447
112 Classified Salaries	110,336	133,277	1.162	35,369	0.537	14,092	14,092	14,092
121 Subs-Licensed Salaries	7,989	4,722		6,539		5,584	5,584	5,584
122 Subs-Classified Salaries	183	45						
123 Temps-Licensed Salaries	77,144	59,379		97,707		97,707	97,707	97,707
124 Temps-Classified Salaries	2,123	157						
131 Licensed Salaries-Add'l	17,108	19,028		13,239		14,239	14,239	14,239
132 Nonlicensed Salaries O/T	1,041	410						
139 Cell Phone Stipend	210	210						
151 Department Head Increments	11,337	16,698		12,468		14,274	14,274	14,274
1XX Salaries Total:	906,422	714,934	6.929	502,989	8.804	624,343	624,343	624,343
211 PERS Employer Contribution	109,405	122,605		127,902		209,257	209,257	209,257
213 PERS Tier 3 OPSRP	21,671	17,258						
214 PERS Debt Service	31,878	30,135						
220 Social Security Administration	66,507	52,203		38,479		47,762	47,762	47,762
231 Worker's Compensation	4,175	3,313		2,616		6,993	6,993	6,993
232 State Unemployment Insurance	3,449	2,717		2,515		3,122	3,122	3,122
243 Tax Sheltered Annuities	11,819	7,054		5,767		8,732	8,732	8,732
244 Insurance Benefits	209,936	172,154		95,864		122,736	122,736	122,736
2XX Employee Benefits Total:	458,840	407,439		273,142		398,601	398,601	398,601
311 Instruction Services	2,747,205	2,518,191		1,284,496		1,986,486	1,986,486	1,986,486
319 Other Instruc.Prof. & Tech.Service	19,803	4,100		633,953		435,953	435,953	435,953
322 Repairs & Maint.Svcs.(On Contract)	965	369						
324 Rentals	842							
341 Travel - Local In-District	451	331		750		1,000	1,000	1,000
342 Travel & Exp. Out Of District	2,494	363		1,000		1,500	1,500	1,500
343 Travel & Fees, Student	1,142	585						
346 In-District Expense	6,381	3,098		4,300		2,000	2,000	2,000

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
351 Telephone		167						
353 Postage	446	235						
371 Tuition-Public Local Ed Agencies	69,345			40,000				
373 Tuition-Private Schools/Agencies	1,053							
374 Tuition Payments - Other				1,000				
389 Other Non-Instruc.Prof.&Tech. Serv	94,411	91,870		173,959		118,806	118,806	118,806
3XX Purchased Services Total:	2,944,540	2,619,307		2,139,458		2,545,745	2,545,745	2,545,745
410 Supplies	26,309	19,601		9,669		8,544	8,544	8,544
421 Textbooks	320							
432 Reference Books	34							
440 Periodicals	155	155						
460 Non-Consumable Supplies	228	1,359				1,000	1,000	1,000
470 Computer Software	842	950						
480 Computer Hardware	1,185			1,000		2,500	2,500	2,500
4XX Supplies & Materials Total:	29,074	22,065		10,669		12,044	12,044	12,044
640 Dues And Fees	495	496				600	600	600
655 Judg.& Settlem.Against The Distric	3,900							
6XX Other Objects Total:	4,395	496				600	600	600
1280 Alternative Education Total:	4,343,269	3,764,242	6.929	2,926,258	8.804	3,581,333	3,581,333	3,581,333
1288 Charter Flow-Through								
360 Charter School Payments	2,461,881	3,288,663		3,499,000		3,877,000	3,877,000	3,877,000
361 Charter School Local Option Pmts	235,350	250,137		272,800		248,600	248,600	248,600
3XX Purchased Services Total:	2,697,231	3,538,800		3,771,800		4,125,600	4,125,600	4,125,600
720 Flow-Through	35,262	49,681		40,000		50,000	50,000	50,000
7XX Transfers Total:	35,262	49,681		40,000		50,000	50,000	50,000
1288 Charter Flow-Through Total:	2,732,494	3,588,481		3,811,800		4,175,600	4,175,600	4,175,600
1291 English Language Learner								
111 Licensed Salaries	801,805	710,878	12.877	744,520	12.620	714,191	714,191	714,191
112 Classified Salaries	127,509	126,531	3.870	113,880	4.143	118,896	118,896	118,896
121 Subs-Licensed Salaries	13,095	7,269						
122 Subs-Classified Salaries	369	2,219						
123 Temps-Licensed Salaries	1,172							
124 Temps-Classified Salaries		160						
131 Licensed Salaries-Add'l	2,366	3,203						
132 Nonlicensed Salaries O/T	826							
139 Cell Phone Stipend	600	521						
1XX Salaries Total:	947,742	850,781	16.747	858,400	16.763	833,087	833,087	833,087
211 PERS Employer Contribution	110,199	134,694		219,750		281,167	281,167	281,167
213 PERS Tier 3 OPSRP	36,749	44,796						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service	36,378	39,765						
220 Social Security Administration	69,316	61,946		65,668		63,731	63,731	63,731
231 Worker's Compensation	4,352	3,887		4,464		9,331	9,331	9,331
232 State Unemployment Insurance	3,622	3,239		4,292		4,165	4,165	4,165
243 Tax Sheltered Annuities	17,096	16,324		12,877		14,161	14,161	14,161
244 Insurance Benefits	267,233	234,940		231,137		233,917	233,917	233,917
2XX Employee Benefits Total:	544,946	539,592		538,187		606,472	606,472	606,472
319 Other Instruc.Prof. & Tech.Service	2,400	1,063		1,000		1,000	1,000	1,000
322 Repairs & Maint.Svcs.(On Contract)	224	258		300		300	300	300
341 Travel - Local In-District	1,970	2,770		1,500		1,500	1,500	1,500
342 Travel & Exp. Out Of District	1,268	1,452		1,500		1,500	1,500	1,500
346 In-District Expense	2,273	1,269		1,800		1,800	1,800	1,800
351 Telephone				300		300	300	300
353 Postage	43	68		250		250	250	250
389 Other Non-Instruc.Prof.&Tech. Serv	5,330	6,512		9,000		9,000	9,000	9,000
3XX Purchased Services Total:	13,508	13,391		15,650		15,650	15,650	15,650
410 Supplies	3,052	2,148		3,825		3,795	3,795	3,795
421 Textbooks	3,537	1,200		5,150		5,130	5,130	5,130
431 Library Books				683		683	683	683
432 Reference Books	315	1,194		800		800	800	800
440 Periodicals	5			300		300	300	300
460 Non-Consumable Supplies	576	2,540		850		700	700	700
470 Computer Software	829	4,719		700		700	700	700
480 Computer Hardware	13,647	6,075		3,500		3,500	3,500	3,500
4XX Supplies & Materials Total:	21,961	17,876		15,808		15,608	15,608	15,608
640 Dues And Fees	29			200		200	200	200
6XX Other Objects Total:	29			200		200	200	200
1291 English Language Learner Total:	1,528,186	1,421,640	16.747	1,428,245	16.763	1,471,017	1,471,017	1,471,017
1294 Youth Corrections								
111 Licensed Salaries	29,751	30,302	0.500	28,949	0.500	31,593	31,593	31,593
1XX Salaries Total:	29,751	30,302	0.500	28,949	0.500	31,593	31,593	31,593
211 PERS Employer Contribution	4,688	6,712		7,411		10,663	10,663	10,663
214 PERS Debt Service	1,170	1,449						
220 Social Security Administration	2,274	2,311		2,215		2,417	2,417	2,417
231 Worker's Compensation	135	137		151		354	354	354
232 State Unemployment Insurance	119	121		145		158	158	158
243 Tax Sheltered Annuities	900	900		500		520	520	520
244 Insurance Benefits	6,525	6,600		6,850		6,950	6,950	6,950
2XX Employee Benefits Total:	15,811	18,230		17,271		21,061	21,061	21,061
319 Other Instruc.Prof. & Tech.Service	389							

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	389							
410 Supplies	52							
4XX Supplies & Materials Total:	52							
1294 Youth Corrections Total:	46,003	48,532	0.500	46,220	0.500	52,654	52,654	52,654
1460 Special Programs Summer School								
111 Licensed Salaries			1.575	89,258				
112 Classified Salaries	26	625	0.472	12,609				
122 Subs-Classified Salaries	230							
124 Temps-Classified Salaries	27,169	21,538						
131 Licensed Salaries-Add'l	92,806	72,449				82,853	82,853	82,853
1XX Salaries Total:	120,232	94,612	2.047	101,868		82,853	82,853	82,853
211 PERS Employer Contribution	10,399	11,191		26,078		27,963	27,963	27,963
213 PERS Tier 3 OPSRP	5,084	7,298						
214 PERS Debt Service	3,672	3,575						
220 Social Security Administration	8,162	6,716		7,793		6,338	6,338	6,338
231 Worker's Compensation	527	437		530		928	928	928
232 State Unemployment Insurance	426	356		509		414	414	414
243 Tax Sheltered Annuities	52	60		1,575				
244 Insurance Benefits	4,474	2,648		28,252				
2XX Employee Benefits Total:	32,796	32,283		64,737		35,643	35,643	35,643
319 Other Instruc.Prof.& Tech.Service						10,000	10,000	10,000
331 Pupil Transp. To And From School	2,088	2,256						
343 Travel & Fees, Student	1,137	2,494						
346 In-District Expense	11,245	8,744						
353 Postage	44	159						
3XX Purchased Services Total:	14,514	13,652				10,000	10,000	10,000
410 Supplies	7,250	2,497		74,194		6,194	6,194	6,194
4XX Supplies & Materials Total:	7,250	2,497		74,194		6,194	6,194	6,194
1460 Special Programs Summer School Total:	174,791	143,044	2.047	240,798		134,690	134,690	134,690
1XXX Instruction Total:	85,997,213	83,228,480	821.986	82,723,241	801.909	80,841,799	81,992,715	81,992,715

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2110 Attendance & Social Work Servi								
111 Licensed Salaries	153,037	167,937	4.250	234,440	4.250	237,234	237,234	237,234
112 Classified Salaries		7,693						
123 Temps-Licensed Salaries	52,070	12,275						
131 Licensed Salaries-Add'l		915						
139 Cell Phone Stipend		233						
151 Department Head Increments	1,623			4,493		4,493	4,493	4,493
1XX Salaries Total:	206,730	189,053	4.250	238,933	4.250	241,727	241,727	241,727
211 PERS Employer Contribution	14,116	25,548		61,167		81,583	81,583	81,583
213 PERS Tier 3 OPSRP	10,214	11,945						
214 PERS Debt Service	6,142	8,422						
220 Social Security Administration	15,048	13,476		18,278		18,492	18,492	18,492
231 Worker's Compensation	943	857		1,242		2,707	2,707	2,707
232 State Unemployment Insurance	787	705		1,195		1,209	1,209	1,209
241 Professional Dues				1,200		1,200	1,200	1,200
243 Tax Sheltered Annuities	2,267	3,549		7,890		8,200	8,200	8,200
244 Insurance Benefits	39,684	42,503		58,115		58,925	58,925	58,925
2XX Employee Benefits Total:	89,202	107,006		149,087		172,316	172,316	172,316
2110 Attendance & Social Work Servi Total:	295,932	296,058	4.250	388,021	4.250	414,043	414,043	414,043
2115 Student Safety								
112 Classified Salaries	239,564	186,499	8.465	178,556	11.122	236,646	236,646	236,646
122 Subs-Classified Salaries	5							
132 Nonlicensed Salaries O/T	437	252						
1XX Salaries Total:	240,005	186,751	8.465	178,556	11.122	236,646	236,646	236,646
211 PERS Employer Contribution	28,443	32,511		45,710		79,868	79,868	79,868
213 PERS Tier 3 OPSRP	6,370	4,699						
214 PERS Debt Service	9,101	8,105						
220 Social Security Administration	17,587	13,913		13,660		18,103	18,103	18,103
231 Worker's Compensation	1,982	1,589		1,953		3,561	3,561	3,561
232 State Unemployment Insurance	931	728		893		1,183	1,183	1,183
243 Tax Sheltered Annuities	1,393	1,259				2,781	2,781	2,781
244 Insurance Benefits	138,209	88,692		119,695		157,043	157,043	157,043
2XX Employee Benefits Total:	204,016	151,495		181,911		262,539	262,539	262,539
389 Other Non-Instruc.Prof.&Tech. Serv	254,549	302,421		298,776		298,776	298,776	298,776
3XX Purchased Services Total:	254,549	302,421		298,776		298,776	298,776	298,776
2115 Student Safety Total:	698,570	640,666	8.465	659,243	11.122	797,962	797,962	797,962
2122 Counseling Services								
111 Licensed Salaries	1,225,167	1,285,402	24.380	1,404,626	23.000	967,568	1,401,936	1,401,936
121 Subs-Licensed Salaries						81,500	81,500	81,500
123 Temps-Licensed Salaries	51,751	41,319				41,300	41,300	41,300
131 Licensed Salaries-Add'l	8,970	10,085						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
139 Cell Phone Stipend	586	240						
1XX Salaries Total:	1,286,474	1,337,047	24.380	1,404,626	23.000	1,090,368	1,524,736	1,524,736
211 PERS Employer Contribution	141,464	205,343		359,584		346,703	325,119	325,119
213 PERS Tier 3 OPSRP	54,025	70,664						
214 PERS Debt Service	48,378	61,135						
220 Social Security Administration	93,503	97,110		107,454		83,413	116,642	116,642
231 Worker's Compensation	5,837	6,058		7,305		12,212	17,077	17,077
232 State Unemployment Insurance	4,837	5,011		7,023		5,452	7,624	7,624
243 Tax Sheltered Annuities	24,359	24,534		24,380		23,920	23,920	23,920
244 Insurance Benefits	308,837	315,296		334,006		303,205	303,205	303,205
2XX Employee Benefits Total:	681,240	785,149		839,752		774,905	793,587	793,587
319 Other Instruc.Prof.& Tech.Service		2,419		3,775		8,075	8,075	8,075
341 Travel - Local In-District		84						
342 Travel & Exp. Out Of District		332		190		200	200	200
346 In-District Expense	356	1,005		625		425	425	425
353 Postage	1,836	1,735		2,775		2,000	2,000	2,000
389 Other Non-Instruc.Prof.&Tech. Serv	7,550	6,757						
3XX Purchased Services Total:	9,742	12,332		7,365		10,700	10,700	10,700
410 Supplies	7,038	5,216		9,716		11,611	11,611	11,611
421 Textbooks	120	128		340		340	340	340
432 Reference Books	315	139						
440 Periodicals	318	55		40		40	40	40
460 Non-Consumable Supplies	920	300		250				
470 Computer Software	9,835	4,600		2,696		1,096	1,096	1,096
480 Computer Hardware	943	1,388						
4XX Supplies & Materials Total:	19,489	11,826		13,042		13,087	13,087	13,087
640 Dues And Fees				250				
6XX Other Objects Total:				250				
2122 Counseling Services Total:	1,996,945	2,146,354	24.380	2,265,035	23.000	1,889,060	2,342,110	2,342,110
2126 Placement Services								
112 Classified Salaries		2,758						
1XX Salaries Total:		2,758						
211 PERS Employer Contribution		168						
213 PERS Tier 3 OPSRP		391						
214 PERS Debt Service		110						
220 Social Security Administration		198						
231 Worker's Compensation		14						
232 State Unemployment Insurance		10						
243 Tax Sheltered Annuities		34						
244 Insurance Benefits		1,521						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:		2,446						
2126 Placement Services Total:		5,204						
2129 Other Guidance Services								
111 Licensed Salaries	57,149	58,059						
1XX Salaries Total:	57,149	58,059						
211 PERS Employer Contribution	6,954	9,271						
213 PERS Tier 3 OPSRP	2,312	3,002						
214 PERS Debt Service	2,255	2,932						
220 Social Security Administration	4,195	4,096						
231 Worker's Compensation	261	254						
232 State Unemployment Insurance	219	214						
243 Tax Sheltered Annuities	1,548	550						
244 Insurance Benefits	13,523	13,528						
2XX Employee Benefits Total:	31,267	33,846						
2129 Other Guidance Services Total:	88,417	91,905						
2131 Health Services								
111 Licensed Salaries	497,822	488,160	8.900	492,920	8.800	629,110	465,821	465,821
112 Classified Salaries	156,771	174,836	6.400	176,763	5.300	177,286	147,819	147,819
122 Subs-Classified Salaries	5,755			1,199		1,199	1,199	1,199
131 Licensed Salaries-Add'l		2,266		3,068		3,068	3,068	3,068
139 Cell Phone Stipend		1,512						
151 Department Head Increments	7,305	7,401		7,191		7,191	7,191	7,191
1XX Salaries Total:	667,652	674,177	15.300	681,142	14.100	817,854	625,098	625,098
211 PERS Employer Contribution	90,294	117,507		174,065		275,621	210,566	210,566
213 PERS Tier 3 OPSRP	7,384	15,639						
214 PERS Debt Service	24,342	29,505						
220 Social Security Administration	48,596	49,385		52,107		62,566	47,820	47,820
231 Worker's Compensation	3,099	2,730		3,542		9,160	7,001	7,001
232 State Unemployment Insurance	2,541	2,568		3,406		4,089	3,125	3,125
243 Tax Sheltered Annuities	8,654	9,618		8,900		13,972	10,477	10,477
244 Insurance Benefits	203,560	205,012		212,426		255,722	197,156	197,156
2XX Employee Benefits Total:	388,470	431,964		454,446		621,130	476,146	476,146
321 Equip. Rep.(Not On Serv. Contract)	1,692	613		650		921	921	921
322 Repairs & Maint.Svcs.(On Contract)	110	201						
341 Travel - Local In-District	0	0		1,571		2,500	2,500	2,500
342 Travel & Exp. Out Of District	65							
346 In-District Expense	276	384						
353 Postage	252	485		300		300	300	300
354 Advertising	547	23						
389 Other Non-Instruc.Prof.&Tech. Serv	2,677	2,881						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	5,619	4,587		2,521		3,721	3,721	3,721
410 Supplies	11,303	10,155		12,000		10,000	10,000	10,000
432 Reference Books		327						
440 Periodicals	208	270		240		240	240	240
470 Computer Software	125							
4XX Supplies & Materials Total:	11,636	10,752		12,240		10,240	10,240	10,240
640 Dues And Fees	500	1,300		500		1,300	1,300	1,300
651 Liability Insurance		1,374						
6XX Other Objects Total:	500	2,674		500		1,300	1,300	1,300
2131 Health Services Total:	1,073,877	1,124,153	15.300	1,150,849	14.100	1,454,245	1,116,505	1,116,505
2139 Other Health Services								
112 Classified Salaries	9,196	5,148						
1XX Salaries Total:	9,196	5,148						
211 PERS Employer Contribution	1,264	724						
213 PERS Tier 3 OPSRP	168	297						
214 PERS Debt Service	354	220						
220 Social Security Administration	602	348						
231 Worker's Compensation	45	24						
232 State Unemployment Insurance	32	18						
243 Tax Sheltered Annuities	46	39						
244 Insurance Benefits	4,736	1,439						
2XX Employee Benefits Total:	7,247	3,109						
389 Other Non-Instruc.Prof.&Tech. Serv	17,101	18,360				30,000	30,000	30,000
3XX Purchased Services Total:	17,101	18,360				30,000	30,000	30,000
410 Supplies		903						
4XX Supplies & Materials Total:		903						
2139 Other Health Services Total:	33,544	27,520				30,000	30,000	30,000
2142 Psychological Testing Services								
410 Supplies	3,275	3,239		2,800		2,700	2,700	2,700
4XX Supplies & Materials Total:	3,275	3,239		2,800		2,700	2,700	2,700
2142 Psychological Testing Services Total:	3,275	3,239		2,800		2,700	2,700	2,700
2143 Psychological Counseling Servi								
111 Licensed Salaries	730,931	734,331	12.600	766,988	9.100	560,223	560,223	560,223
123 Temps-Licensed Salaries	48,563	24,825						
131 Licensed Salaries-Add'l	4,116	2,942						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
139 Cell Phone Stipend	296							
151 Department Head Increments	2,767			4,493		4,493	4,493	4,493
1XX Salaries Total:	786,674	762,098	12.600	771,481	9.100	564,716	564,716	564,716
211 PERS Employer Contribution	83,739	105,617		197,499		190,592	190,592	190,592
213 PERS Tier 3 OPSRP	27,706	50,861						
214 PERS Debt Service	27,549	35,200						
220 Social Security Administration	57,930	54,698		59,018		43,201	43,201	43,201
231 Worker's Compensation	3,558	3,374		4,012		6,325	6,325	6,325
232 State Unemployment Insurance	3,029	2,860		3,857		2,824	2,824	2,824
243 Tax Sheltered Annuities	14,141	15,811		12,600		9,464	9,464	9,464
244 Insurance Benefits	164,267	168,921		172,620		126,490	126,490	126,490
2XX Employee Benefits Total:	381,920	437,341		449,607		378,895	378,895	378,895
410 Supplies	6,430	4,166		12,241		11,129	11,129	11,129
460 Non-Consumable Supplies	273							
4XX Supplies & Materials Total:	6,703	4,166		12,241		11,129	11,129	11,129
2143 Psychological Counseling Servi Total:	1,175,297	1,203,606	12.600	1,233,329	9.100	954,740	954,740	954,740
2152 Speech Pathology								
111 Licensed Salaries	759,006	737,322	13.760	772,251	14.760	850,771	850,771	850,771
121 Subs-Licensed Salaries		7,350						
131 Licensed Salaries-Add'l		2,909						
151 Department Head Increments	2,298			5,281		5,281	5,281	5,281
1XX Salaries Total:	761,304	747,581	13.760	777,532	14.760	856,052	856,052	856,052
211 PERS Employer Contribution	86,627	104,049		199,048		288,918	288,918	288,918
213 PERS Tier 3 OPSRP	33,280	52,601						
214 PERS Debt Service	29,619	34,971						
220 Social Security Administration	55,235	54,312		59,481		65,488	65,488	65,488
231 Worker's Compensation	3,467	3,391		4,043		9,588	9,588	9,588
232 State Unemployment Insurance	2,864	2,815		3,888		4,280	4,280	4,280
243 Tax Sheltered Annuities	14,976	15,051		13,760		15,350	15,350	15,350
244 Insurance Benefits	191,531	186,136		188,512		205,164	205,164	205,164
2XX Employee Benefits Total:	417,600	453,328		468,732		588,788	588,788	588,788
321 Equip. Rep.(Not On Serv. Contract)	2,302	2,035						
389 Other Non-Instruc.Prof.&Tech. Serv		125						
3XX Purchased Services Total:	2,302	2,160						
410 Supplies	4,260	3,280		5,498		4,998	4,998	4,998
460 Non-Consumable Supplies	324							
4XX Supplies & Materials Total:	4,584	3,280		5,498		4,998	4,998	4,998
2152 Speech Pathology Total:	1,185,789	1,206,348	13.760	1,251,762	14.760	1,449,838	1,449,838	1,449,838

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2169 Misc.Support Of Educational Se								
111 Licensed Salaries	287,552	265,787	4.431	267,899	5.931	345,216	345,216	345,216
112 Classified Salaries	7,740	8,606						
131 Licensed Salaries-Add'l	71,521	29,896						
151 Department Head Increments	1,237			3,531		3,531	3,531	3,531
1XX Salaries Total:	368,050	304,290	4.431	271,430	5.931	348,747	348,747	348,747
211 PERS Employer Contribution	47,477	57,357		69,486		117,702	117,702	117,702
213 PERS Tier 3 OPSRP	9,740	8,025						
214 PERS Debt Service	14,244	14,488						
220 Social Security Administration	27,066	22,057		20,764		26,679	26,679	26,679
231 Worker's Compensation	1,656	1,378		1,411		3,906	3,906	3,906
232 State Unemployment Insurance	1,407	1,144		1,357		1,744	1,744	1,744
243 Tax Sheltered Annuities	3,769	3,380		4,431		6,168	6,168	6,168
244 Insurance Benefits	67,050	62,920		60,705		82,441	82,441	82,441
2XX Employee Benefits Total:	172,409	170,751		158,155		238,640	238,640	238,640
341 Travel - Local In-District		56						
353 Postage	16	14						
3XX Purchased Services Total:	16	69						
410 Supplies	2,650	1,828		2,174		2,174	2,174	2,174
440 Periodicals	25							
470 Computer Software		29						
480 Computer Hardware	43							
4XX Supplies & Materials Total:	2,718	1,857		2,174		2,174	2,174	2,174
640 Dues And Fees	225	225						
6XX Other Objects Total:	225	225						
2169 Misc.Support Of Educational Se Total:	543,419	477,192	4.431	431,758	5.931	589,562	589,562	589,562
2190 Director Of Ed Services								
112 Classified Salaries	193,416	126,111	4.000	169,316	4.500	194,773	194,773	194,773
113 Administrators	352,402	328,966	3.303	313,390	3.753	351,334	351,334	351,334
121 Subs-Licensed Salaries	58,831	60,820		63,618		64,573	64,573	64,573
123 Temps-Licensed Salaries		2,744						
124 Temps-Classified Salaries	89							
131 Licensed Salaries-Add'l	92,927	96,183		102,354		112,354	112,354	112,354
132 Nonlicensed Salaries O/T		462						
139 Cell Phone Stipend	2,501	2,137						
151 Department Head Increments	5,158	24,775						
1XX Salaries Total:	705,323	642,198	7.303	648,678	8.253	723,034	723,034	723,034
211 PERS Employer Contribution	84,990	103,598		157,664		227,242	227,242	227,242
213 PERS Tier 3 OPSRP	17,337	21,777						
214 PERS Debt Service	25,985	26,631						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	52,131	47,534		49,624		55,313	55,313	55,313
231 Worker's Compensation	3,220	2,841		3,373		8,098	8,098	8,098
232 State Unemployment Insurance	2,728	2,511		3,243		3,615	3,615	3,615
241 Professional Dues	225			6,815		7,580	7,580	7,580
243 Tax Sheltered Annuities	22,739	20,769		20,656		23,397	23,397	23,397
244 Insurance Benefits	122,044	84,884		105,033		117,577	117,577	117,577
2XX Employee Benefits Total:	331,398	310,546		346,408		442,822	442,822	442,822
322 Repairs & Maint.Svcs.(On Contract)	3,153	3,116		3,700		3,700	3,700	3,700
324 Rentals				2,600				
341 Travel - Local In-District	27,132	31,302		32,197		32,000	32,000	32,000
342 Travel & Exp. Out Of District	2,331	3,673						
346 In-District Expense	5,054	4,437						
351 Telephone		670		5,342		3,000	3,000	3,000
353 Postage	3,857	3,051		4,000		3,500	3,500	3,500
382 Legal Services	161,785	53,821						
389 Other Non-Instruc.Prof.&Tech. Serv	49,205	48,355		1,271		9,500	9,500	9,500
3XX Purchased Services Total:	252,516	148,425		49,110		51,700	51,700	51,700
410 Supplies	10,411	10,016		28,328		13,660	13,660	13,660
432 Reference Books	263	225						
440 Periodicals	562	562						
470 Computer Software	135	596						
480 Computer Hardware	824	818				74,360	74,360	74,360
4XX Supplies & Materials Total:	12,194	12,216		28,328		88,020	88,020	88,020
640 Dues And Fees	1,245	1,886						
6XX Other Objects Total:	1,245	1,886						
2190 Director Of Ed Services Total:	1,302,676	1,115,271	7.303	1,072,524	8.253	1,305,577	1,305,577	1,305,577
2210 Improvement Of Instruction Ser								
111 Licensed Salaries	34,737	49,352						
112 Classified Salaries	9,962	10,001	0.400	12,565				
121 Subs-Licensed Salaries		9,431		12,635		24,868	162,368	162,368
123 Temps-Licensed Salaries		4,408						
131 Licensed Salaries-Add'l		31,080		40,938		31,597	31,597	31,597
132 Nonlicensed Salaries O/T				26,200				
139 Cell Phone Stipend	85	199						
1XX Salaries Total:	44,784	104,471	0.400	92,338		56,465	193,965	193,965
211 PERS Employer Contribution	6,875	17,452		14,425		12,559	12,559	12,559
213 PERS Tier 3 OPSRP		2,230						
214 PERS Debt Service	1,758	4,741						
220 Social Security Administration	3,329	7,636		4,809		4,320	4,320	4,320
231 Worker's Compensation	200	466		327		632	632	632
232 State Unemployment Insurance	174	399		314		282	282	282
243 Tax Sheltered Annuities	485	956						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	10,603	15,169		6,477		1,079	1,079	1,079
2XX Employee Benefits Total:	23,423	49,049		26,353		18,873	18,873	18,873
319 Other Instruc.Prof. & Tech.Service	5,139	4,068				39,100	39,100	39,100
341 Travel - Local In-District		320						
342 Travel & Exp. Out Of District		130						
346 In-District Expense		1,558						
353 Postage	130							
3XX Purchased Services Total:	5,269	6,077				39,100	39,100	39,100
410 Supplies	19,239	2,604		35		53,200	53,200	53,200
432 Reference Books		1,014						
480 Computer Hardware	1,893							
4XX Supplies & Materials Total:	21,132	3,618		35		53,200	53,200	53,200
2210 Improvement Of Instruction Ser Total:	94,608	163,215	0.400	118,726		167,638	305,138	305,138
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	176,223	94,686	5.950	335,968	2.500	157,872	146,729	146,729
112 Classified Salaries	380,436	331,039	7.879	347,402	10.085	487,399	487,399	487,399
113 Administrators	515,837	460,196	5.800	596,345	6.100	613,910	613,910	613,910
121 Subs-Licensed Salaries	9,017	15,544		14,440		8,289	8,289	8,289
122 Subs-Classified Salaries	164	87						
123 Temps-Licensed Salaries	33,000	58,012						
124 Temps-Classified Salaries	548	2,543		9,720				
131 Licensed Salaries-Add'l	22,768	56,716				4,915	4,915	4,915
132 Nonlicensed Salaries O/T		2,481						
139 Cell Phone Stipend	3,606	3,214						
151 Department Head Increments		2,976						
1XX Salaries Total:	1,141,600	1,027,494	19.629	1,303,876	18.685	1,272,385	1,261,242	1,261,242
211 PERS Employer Contribution	129,989	165,521		329,398		430,850	427,089	427,089
213 PERS Tier 3 OPSRP	38,306	44,136						
214 PERS Debt Service	42,518	45,813						
220 Social Security Administration	84,099	76,566		99,251		98,150	97,298	97,298
231 Worker's Compensation	5,076	4,712		6,746		14,370	14,245	14,245
232 State Unemployment Insurance	4,441	4,002		6,487		6,415	6,359	6,359
241 Professional Dues	1,614	544		14,660		17,954	17,954	17,954
243 Tax Sheltered Annuities	48,780	41,659		55,282		61,301	61,093	61,093
244 Insurance Benefits	201,434	184,745		270,485		264,086	261,306	261,306
248 Cosa Dues	578							
2XX Employee Benefits Total:	556,834	567,698		782,309		893,126	885,345	885,345
311 Instruction Services						30,000	30,000	30,000
316 Data Processing Serv.(Instr.Only)		20,900		42,000		42,000	42,000	42,000
319 Other Instruc.Prof. & Tech.Service	6,857	65,055		2,500				
322 Repairs & Maint.Svcs.(On Contract)	1,170	712						
324 Rentals	400	672						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
341 Travel - Local In-District	1,513	3,599				9,000	9,000	9,000
342 Travel & Exp. Out Of District	7,817	7,219		10,000				
346 In-District Expense	5,905	7,524						
353 Postage	785	1,366						
389 Other Non-Instruc.Prof.&Tech. Serv	70,801	58,133		26,600		3,000	3,000	3,000
3XX Purchased Services Total:	95,248	165,179		81,100		84,000	84,000	84,000
410 Supplies	8,038	10,274		23,205		23,205	23,205	23,205
421 Textbooks		3,331						
432 Reference Books	1,173	7,491						
440 Periodicals	10,147	343						
460 Non-Consumable Supplies	209	274						
470 Computer Software	995	795						
480 Computer Hardware	1,326	690						
4XX Supplies & Materials Total:	21,889	23,198		23,205		23,205	23,205	23,205
640 Dues And Fees	2,307	2,433						
6XX Other Objects Total:	2,307	2,433						
2211 Improvement Of Instruction Ser Total:	1,817,878	1,786,001	19.629	2,190,489	18.685	2,272,716	2,253,792	2,253,792
2212 Site-Based Improv Of Instr								
111 Licensed Salaries		118,411				450,272		
131 Licensed Salaries-Add'l		44,914						
1XX Salaries Total:		163,325				450,272		
211 PERS Employer Contribution		22,903				151,967		
213 PERS Tier 3 OPSRP		11,585						
214 PERS Debt Service		8,537						
220 Social Security Administration		12,048				34,446		
231 Worker's Compensation		713				5,043		
232 State Unemployment Insurance		629				2,251		
243 Tax Sheltered Annuities		4,777				8,320		
244 Insurance Benefits		31,406				111,200		
2XX Employee Benefits Total:		92,599				313,227		
342 Travel & Exp. Out Of District		682						
3XX Purchased Services Total:		682						
2212 Site-Based Improv Of Instr Total:		256,606				763,499		
2213 Curriculum Development								
112 Classified Salaries		3,471						
1XX Salaries Total:		3,471						
211 PERS Employer Contribution		208						
213 PERS Tier 3 OPSRP		486						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service		179						
220 Social Security Administration		265						
231 Worker's Compensation		17						
232 State Unemployment Insurance		14						
2XX Employee Benefits Total:		1,169						
410 Supplies	7,761	12,257		7,000		20,000	20,000	20,000
4XX Supplies & Materials Total:	7,761	12,257		7,000		20,000	20,000	20,000
2213 Curriculum Development Total:	7,761	16,897		7,000		20,000	20,000	20,000
2214 Multicultural Ed								
111 Licensed Salaries	25,302	25,762						
121 Subs-Licensed Salaries	1,575							
132 Nonlicensed Salaries O/T	956							
1XX Salaries Total:	27,832	25,762						
211 PERS Employer Contribution	2,848	3,528						
213 PERS Tier 3 OPSRP	1,367	1,933						
214 PERS Debt Service	1,066	1,225						
220 Social Security Administration	1,968	1,785						
231 Worker's Compensation	128	118						
232 State Unemployment Insurance	103	93						
241 Professional Dues		600						
243 Tax Sheltered Annuities	675	675						
244 Insurance Benefits	6,662	6,600						
2XX Employee Benefits Total:	14,817	16,556						
319 Other Instruc.Prof. & Tech.Service	450	1,003		1,500		1,500	1,500	1,500
341 Travel - Local In-District	1,972	832		3,000		3,000	3,000	3,000
342 Travel & Exp. Out Of District	4,257	2,286		5,000		5,000	5,000	5,000
346 In-District Expense	2,018	2,909		5,000		5,000	5,000	5,000
348 Community Liaison	550	1,115		2,000		2,000	2,000	2,000
353 Postage		16						
389 Other Non-Instruc.Prof.&Tech. Serv	402	5,107		2,000		2,000	2,000	2,000
3XX Purchased Services Total:	9,649	13,268		18,500		18,500	18,500	18,500
410 Supplies	1,793	1,270		3,000		3,000	3,000	3,000
432 Reference Books	47	600		300		300	300	300
460 Non-Consumable Supplies	407	360						
470 Computer Software		296						
4XX Supplies & Materials Total:	2,247	2,527		3,300		3,300	3,300	3,300
2214 Multicultural Ed Total:	54,545	58,114		21,800		21,800	21,800	21,800
2215 Reimbursable Leave								
111 Licensed Salaries	83,276	115,361		69,986		65,524	65,524	65,524

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
112 Classified Salaries						30,559	30,559	30,559
1XX Salaries Total:	83,276	115,361		69,986		96,083	96,083	96,083
211 PERS Employer Contribution	12,737	25,063		17,916		32,428	32,428	32,428
214 PERS Debt Service	3,178	5,390						
220 Social Security Administration	6,309	8,637		5,354		7,350	7,350	7,350
231 Worker's Compensation	372	517		364		1,076	1,076	1,076
232 State Unemployment Insurance	330	452		350		480	480	480
243 Tax Sheltered Annuities		888		1,000		1,290	1,290	1,290
244 Insurance Benefits	14,355	20,205		13,700		28,020	28,020	28,020
2XX Employee Benefits Total:	37,281	61,151		38,684		70,645	70,645	70,645
2215 Reimbursable Leave Total:	120,557	176,513		108,670		166,728	166,728	166,728
2219 Other Improvement Of Inst Serv								
121 Subs-Licensed Salaries	10,959							
124 Temps-Classified Salaries	9,670	5,393		124,610		114,039	114,039	114,039
131 Licensed Salaries-Add'l	17,142	18,279						
1XX Salaries Total:	37,772	23,672		124,610		114,039	114,039	114,039
211 PERS Employer Contribution	2,813	3,941						
213 PERS Tier 3 OPSRP	199							
214 PERS Debt Service	741	800						
220 Social Security Administration	1,970	1,363		9,533		8,724	8,724	8,724
231 Worker's Compensation	182	91		648		1,277	1,277	1,277
232 State Unemployment Insurance	102	71		623		570	570	570
243 Tax Sheltered Annuities	3							
244 Insurance Benefits	542							
2XX Employee Benefits Total:	6,551	6,266		10,804		10,571	10,571	10,571
319 Other Instruc.Prof.& Tech.Service	14,800	1,600						
341 Travel - Local In-District	20							
342 Travel & Exp. Out Of District	2,138							
346 In-District Expense	762	275						
3XX Purchased Services Total:	17,720	1,875						
410 Supplies	32,637	18,335						
470 Computer Software	2,000	2,000						
4XX Supplies & Materials Total:	34,637	20,335						
2219 Other Improvement Of Inst Serv Total:	96,679	52,148		135,414		124,610	124,610	124,610
2222 School Library/Media Center								
111 Licensed Salaries	295,410	238,208	3.650	206,853	3.460	190,480	190,480	190,480
112 Classified Salaries	215,111	179,396	4.667	120,413	2.250	60,921	60,921	60,921
124 Temps-Classified Salaries	1,368							
151 Department Head Increments	22,525	20,833		89,688		89,688	89,688	89,688

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	534,414	438,438	8.317	416,954	5.710	341,089	341,089	341,089
211 PERS Employer Contribution	64,807	60,959		106,740		115,118	115,118	115,118
213 PERS Tier 3 OPSRP	14,918	25,229						
214 PERS Debt Service	20,432	19,902						
220 Social Security Administration	38,797	31,548		31,897		26,093	26,093	26,093
231 Worker's Compensation	2,577	2,044		2,168		3,820	3,820	3,820
232 State Unemployment Insurance	2,081	1,612		2,085		1,705	1,705	1,705
243 Tax Sheltered Annuities	6,392	6,303		3,650		4,161	4,161	4,161
244 Insurance Benefits	188,843	136,884		115,996		79,864	79,864	79,864
2XX Employee Benefits Total:	338,846	284,481		262,536		230,761	230,761	230,761
319 Other Instruc.Prof.& Tech.Service	2,237	100				3,000	3,000	3,000
322 Repairs & Maint.Svcs.(On Contract)	2,146	2,000		2,000				
353 Postage	88			100		100	100	100
389 Other Non-Instruc.Prof.&Tech. Serv	600	600		600		600	600	600
3XX Purchased Services Total:	5,071	2,700		2,700		3,700	3,700	3,700
410 Supplies	11,404	9,950		8,670		8,795	8,795	8,795
419 Miscellaneous	285			240				
421 Textbooks						3,500	3,500	3,500
431 Library Books	20,100	16,417		36,454		38,944	38,944	38,944
432 Reference Books	467	2,095		4,722		4,700	4,700	4,700
433 Repair Of Library & Ref. Books	11			300		147	147	147
440 Periodicals	10,780	6,391		8,551		7,618	7,618	7,618
460 Non-Consumable Supplies	628	64						
470 Computer Software	8,787	4,597		5,200		5,000	5,000	5,000
480 Computer Hardware	1,208	791						
4XX Supplies & Materials Total:	53,671	40,304		64,137		68,704	68,704	68,704
2222 School Library/Media Center Total:	932,003	765,923	8.317	746,327	5.710	644,254	644,254	644,254
2223 Multimedia Services								
122 Subs-Classified Salaries						1,000	1,000	1,000
124 Temps-Classified Salaries	280	34						
1XX Salaries Total:	280	34				1,000	1,000	1,000
220 Social Security Administration						77	77	77
231 Worker's Compensation	2	0				11	11	11
232 State Unemployment Insurance						5	5	5
2XX Employee Benefits Total:	2	0				93	93	93
321 Equip. Rep.(Not On Serv. Contract)	45	256		2,700		300	300	300
353 Postage		132		180		180	180	180
389 Other Non-Instruc.Prof.&Tech. Serv		1,495						
3XX Purchased Services Total:	45	1,883		2,880		480	480	480

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	20,067	16,805		27,003		27,754	27,754	27,754
422 Repair Of Textbooks	2,100					1,200	1,200	1,200
460 Non-Consumable Supplies	5,808	945		3,120		3,100	3,100	3,100
470 Computer Software	15,742	2,142		12,700		13,400	13,400	13,400
480 Computer Hardware	2,701	15,251		4,100		4,600	4,600	4,600
4XX Supplies & Materials Total:	46,417	35,143		46,923		50,054	50,054	50,054
2223 Multimedia Services Total:	46,744	37,060		49,803		51,627	51,627	51,627
2230 Assessment And Testing								
112 Classified Salaries	1,580	446						
121 Subs-Licensed Salaries	19,767	30,724		28,880		33,156	33,156	33,156
122 Subs-Classified Salaries	277	488						
124 Temps-Classified Salaries	1,101							
131 Licensed Salaries-Add'l	10,879	7,555						
1XX Salaries Total:	33,604	39,212		28,880		33,156	33,156	33,156
211 PERS Employer Contribution	1,374	2,251				2,526	2,526	2,526
213 PERS Tier 3 OPSRP	897	1,146						
214 PERS Debt Service	569	785						
220 Social Security Administration	2,312	2,830				2,536	2,536	2,536
231 Worker's Compensation	161	188				371	371	371
232 State Unemployment Insurance	120	146				166	166	166
243 Tax Sheltered Annuities	3	12						
244 Insurance Benefits	1,376	1,176				1,439	1,439	1,439
2XX Employee Benefits Total:	6,812	8,535				7,039	7,039	7,039
316 Data Processing Serv.(Instr.Only)	1,517	60						
319 Other Instruc.Prof.& Tech.Service		20,300				10,800	10,800	10,800
341 Travel - Local In-District	436	400						
342 Travel & Exp. Out Of District	426	611						
3XX Purchased Services Total:	2,379	21,371				10,800	10,800	10,800
410 Supplies	11,226	13,637						
432 Reference Books		71						
470 Computer Software		2,241						
4XX Supplies & Materials Total:	11,226	15,949						
2230 Assessment And Testing Total:	54,022	85,067		28,880		50,995	50,995	50,995
2240 Instructional Staff Developmen								
111 Licensed Salaries	96,131	25,561	2.250	131,180	0.400	27,994	27,994	27,994
112 Classified Salaries	7,384	6,714	0.200	7,047				
121 Subs-Licensed Salaries	214,383	272,891		137,851		706,662	380,987	380,987
122 Subs-Classified Salaries	1,975	215				4,332	4,332	4,332
131 Licensed Salaries-Add'l	66,661	85,786		169,080		141,390	141,390	141,390
132 Nonlicensed Salaries O/T	874	2,964						
139 Cell Phone Stipend	320	624						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	387,728	394,753	2.450	445,158	0.400	880,378	554,703	554,703
211 PERS Employer Contribution	26,210	26,063		88,243		108,502	98,925	98,925
213 PERS Tier 3 OPSRP	8,008	15,131						
214 PERS Debt Service	8,576	9,639						
220 Social Security Administration	28,306	29,412		30,882		64,788	55,174	55,174
231 Worker's Compensation	1,821	1,894		2,099		9,485	8,078	8,078
232 State Unemployment Insurance	1,476	1,533		2,018		4,235	3,606	3,606
243 Tax Sheltered Annuities	1,069	956		2,250		416	416	416
244 Insurance Benefits	36,485	20,887		41,088		34,798	29,343	29,343
2XX Employee Benefits Total:	111,952	105,515		166,580		222,223	195,542	195,542
311 Instruction Services				1,500				
319 Other Instruc.Prof.& Tech.Service	60,992	10,989		76,600		206,090	-43,910	-43,910
322 Repairs & Maint.Svcs.(On Contract)	1,267	573						
324 Rentals	390	346						
341 Travel - Local In-District	465	1,851						
342 Travel & Exp. Out Of District	109,033	113,712		140,000		136,400	136,400	136,400
346 In-District Expense	10,977	17,091		2,330		3,482	3,482	3,482
389 Other Non-Instruc.Prof.&Tech. Serv	2,419							
3XX Purchased Services Total:	185,542	144,561		220,430		345,972	95,972	95,972
410 Supplies	6,601	11,946		1,200		2,600	2,600	2,600
432 Reference Books	1,977	2,700						
460 Non-Consumable Supplies		3,121						
470 Computer Software		2,272		25,000				
480 Computer Hardware	935	37,202		15,000				
4XX Supplies & Materials Total:	9,513	57,240		41,200		2,600	2,600	2,600
640 Dues And Fees	2,408	2,301						
6XX Other Objects Total:	2,408	2,301						
2240 Instructional Staff Developmen Total:	697,143	704,370	2.450	873,369	0.400	1,451,173	848,817	848,817
2311 Board Of Directors Expenses								
344 Conferences And Visitations	2,780	2,764		4,000		3,250	3,250	3,250
346 In-District Expense	3,257	1,575		3,000		3,000	3,000	3,000
381 Audit Services	50,900	55,400		58,000		69,000	69,000	69,000
382 Legal Services	119,923	109,178		45,689		65,949	65,949	65,949
388 Election Services	-25,925	58		19,000		500	500	500
389 Other Non-Instruc.Prof.&Tech. Serv	12,546	9,420		2,000		2,000	2,000	2,000
3XX Purchased Services Total:	163,482	178,395		131,689		143,699	143,699	143,699
410 Supplies	510	590		3,000		1,990	1,990	1,990
4XX Supplies & Materials Total:	510	590		3,000		1,990	1,990	1,990
640 Dues And Fees	26,866	17,443		28,000		28,000	28,000	28,000

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	26,866	17,443		28,000		28,000	28,000	28,000
2311 Board Of Directors Expenses Total:	190,858	196,428		162,689		173,689	173,689	173,689
2321 Office Of The Superintendent S								
111 Licensed Salaries	12,486	3,374	0.500	28,336				
112 Classified Salaries	125,466	183,341	3.160	188,271	3.000	179,522	179,522	179,522
113 Administrators	220,124	203,739	1.000	191,255	1.000	191,965	191,965	191,965
121 Subs-Licensed Salaries	1,240	81						
123 Temps-Licensed Salaries	942							
124 Temps-Classified Salaries	29,471	2,255				15,100	15,100	15,100
131 Licensed Salaries-Add'l	792	212						
132 Nonlicensed Salaries O/T	177							
139 Cell Phone Stipend	1,440	1,116		1,500				
1XX Salaries Total:	392,138	394,119	4.660	409,362	4.000	386,587	386,587	386,587
211 PERS Employer Contribution	45,904	11,796		104,413		125,377	125,377	125,377
213 PERS Tier 3 OPSRP	11,300	34,960						
214 PERS Debt Service	14,673	8,521						
220 Social Security Administration	25,039	29,436		31,201		24,615	24,615	24,615
231 Worker's Compensation	1,579	1,723		2,121		4,330	4,330	4,330
232 State Unemployment Insurance	1,563	1,538		2,039		1,933	1,933	1,933
241 Professional Dues	2,211	4,040		4,342		4,100	4,100	4,100
243 Tax Sheltered Annuities	47,121	20,416		29,624		34,000	34,000	34,000
244 Insurance Benefits	42,869	38,519		50,434		41,620	41,620	41,620
2XX Employee Benefits Total:	192,261	150,951		224,175		235,974	235,974	235,974
319 Other Instruc.Prof. & Tech.Service	13,500	1,000		10,000				
322 Repairs & Maint.Svcs.(On Contract)	1,593	742		2,500		1,419	1,419	1,419
341 Travel - Local In-District	6,600	17		6,600		6,600	6,600	6,600
342 Travel & Exp. Out Of District	5,971	6,656		10,000		7,500	7,500	7,500
346 In-District Expense	3,816	3,626		6,000		6,000	6,000	6,000
347 Recruitment Expenses	1,551	3,730						
348 Community Liaison	50	600		100		100	100	100
351 Telephone		1,481				1,500	1,500	1,500
353 Postage	1,282	1,984		5,000		2,500	2,500	2,500
354 Advertising	95							
389 Other Non-Instruc.Prof.&Tech. Serv	18,218	67,424		25,000		104,000	104,000	104,000
3XX Purchased Services Total:	52,676	87,259		65,200		129,619	129,619	129,619
410 Supplies	3,427	5,841		7,500		4,000	4,000	4,000
432 Reference Books	75	580				250	250	250
440 Periodicals		481		250		250	250	250
460 Non-Consumable Supplies		312				250	250	250
470 Computer Software		57				250	250	250
480 Computer Hardware		209						
4XX Supplies & Materials Total:	3,502	7,480		7,750		5,000	5,000	5,000

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
640 Dues And Fees	6,259	3,663		8,000		6,500	6,500	6,500
6XX Other Objects Total:	6,259	3,663		8,000		6,500	6,500	6,500
2321 Office Of The Superintendent S Total:	646,836	643,471	4.660	714,487	4.000	763,680	763,680	763,680
2411 Principals Services								
111 Licensed Salaries	5,250	636						
112 Classified Salaries	2,736,195	2,589,773	70.040	2,324,429	71.273	2,049,616	2,383,962	2,383,962
113 Administrators	4,241,673	4,044,926	44.500	4,015,212	45.000	3,684,471	4,147,714	4,147,714
121 Subs-Licensed Salaries	4,329	4,418						
122 Subs-Classified Salaries	108,089	122,686		103,000		113,700	113,700	113,700
123 Temps-Licensed Salaries		4,589						
124 Temps-Classified Salaries	138,710	118,468				48,650	48,650	48,650
131 Licensed Salaries-Add'l	19,883	15,145		1,016				
132 Nonlicensed Salaries O/T	9,981	17,051						
139 Cell Phone Stipend	29,791	27,132						
151 Department Head Increments				14,929		14,929	14,929	14,929
1XX Salaries Total:	7,293,900	6,944,822	114.540	6,458,586	116.273	5,911,366	6,708,955	6,708,955
211 PERS Employer Contribution	943,706	1,228,931		1,627,030		1,939,787	1,900,158	1,900,158
213 PERS Tier 3 OPSRP	116,139	180,047						
214 PERS Debt Service	269,908	302,858						
220 Social Security Administration	531,921	508,866		494,082		453,133	514,149	514,149
231 Worker's Compensation	33,824	31,706		33,584		66,342	75,274	75,274
232 State Unemployment Insurance	27,766	26,573		32,293		29,615	33,611	33,611
241 Professional Dues	43,962	53,215		75,650		76,500	76,500	76,500
243 Tax Sheltered Annuities	233,051	215,558		206,480		234,718	234,718	234,718
244 Insurance Benefits	1,694,143	1,567,347		1,595,121		1,588,338	1,588,338	1,588,338
248 Cosa Dues		2,100						
2XX Employee Benefits Total:	3,894,419	4,117,201		4,064,240		4,388,432	4,422,747	4,422,747
319 Other Instruc.Prof.& Tech.Service	3,467	1,098		40,000		40,000	41,924	41,924
321 Equip. Rep.(Not On Serv. Contract)	3,883	3,596		8,870		8,770	8,770	8,770
322 Repairs & Maint.Svcs.(On Contract)	141,502	149,694		182,612		180,146	180,146	180,146
324 Rentals	116,887	99,779		94,671		105,251	105,251	105,251
341 Travel - Local In-District	5,875	4,659		12,000		5,000	5,000	5,000
342 Travel & Exp. Out Of District	17,442	17,740		5,000		4,500	4,500	4,500
345 Food/Meals/Snacks						5,650	5,650	5,650
346 In-District Expense	29,331	24,855		18,152		13,096	13,096	13,096
351 Telephone	934	997		900		900	900	900
353 Postage	73,192	65,050		60,331		57,836	57,836	57,836
389 Other Non-Instruc.Prof.&Tech. Serv	6,869	1,457		45,000		46,300	46,300	46,300
3XX Purchased Services Total:	399,383	368,926		467,536		467,449	469,373	469,373
410 Supplies	170,589	170,233		277,784		391,648	391,648	391,648
419 Miscellaneous				1,362				
421 Textbooks		60						
432 Reference Books	3,891	792		100		300	300	300
440 Periodicals	49	881						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
460 Non-Consumable Supplies	6,315	7,892		200		4,900	4,900	4,900
470 Computer Software	5,922	11,061		1,400		1,922	1,922	1,922
480 Computer Hardware	21,995	8,087		1,400		6,550	6,550	6,550
4XX Supplies & Materials Total:	208,762	199,007		282,246		405,320	405,320	405,320
541 Initial & Addnl. Equip. Purchases		6,400						
5XX Capital Outlay Total:		6,400						
640 Dues And Fees	14,161	4,459		250				
6XX Other Objects Total:	14,161	4,459		250				
2411 Principals Services Total:	11,810,626	11,640,816	114.540	11,272,858	116.273	11,172,568	12,006,396	12,006,396
2490 Other Support Serv.-School Adm								
319 Other Instruc.Prof.& Tech.Service	0	0				1,246	1,246	1,246
3XX Purchased Services Total:	0	0				1,246	1,246	1,246
2490 Other Support Serv.-School Adm Total:	0	0				1,246	1,246	1,246
2521 Financial & Support Services								
112 Classified Salaries	492,353	499,132	11.375	555,645	11.800	569,321	569,321	569,321
113 Administrators	268,323	275,018	2.900	283,424	2.775	279,451	279,451	279,451
114 Classified Supervisors	66,694	75,336	1.000	68,163	1.000	75,336	75,336	75,336
122 Subs-Classified Salaries	6,295	6,050						
124 Temps-Classified Salaries	15,753	22,504		29,668		20,000	20,000	20,000
132 Nonlicensed Salaries O/T	410	210						
139 Cell Phone Stipend	1,149	1,055		636		636	636	636
1XX Salaries Total:	850,977	879,304	15.275	937,535	15.575	944,744	944,744	944,744
211 PERS Employer Contribution	109,810	136,505		232,251		311,886	311,886	311,886
213 PERS Tier 3 OPSRP	13,483	27,230						
214 PERS Debt Service	31,603	35,196						
220 Social Security Administration	62,546	63,831		69,607		72,224	72,224	72,224
231 Worker's Compensation	3,930	3,398		4,731		10,574	10,574	10,574
232 State Unemployment Insurance	3,270	3,338		4,550		4,721	4,721	4,721
241 Professional Dues	2,459	4,572		10,930		11,228	11,228	11,228
243 Tax Sheltered Annuities	36,054	37,316		36,866		37,832	37,832	37,832
244 Insurance Benefits	185,525	195,917		211,644		216,885	216,885	216,885
2XX Employee Benefits Total:	448,680	507,304		570,579		665,350	665,350	665,350
322 Repairs & Maint.Svcs.(On Contract)	2,535	2,412		4,000		2,200	2,200	2,200
324 Rentals	1,704	379						
341 Travel - Local In-District	272	186		300		200	200	200
342 Travel & Exp. Out Of District	2,295	3,788		2,500		2,500	2,500	2,500
346 In-District Expense	511	679		600				
347 Recruitment Expenses		410						
353 Postage	5,385	4,945		8,000		5,000	5,000	5,000

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
354 Advertising	1,470	1,213		1,200		1,200	1,200	1,200
389 Other Non-Instruc.Prof.&Tech. Serv	63,261	95,568		45,000		61,664	61,664	61,664
3XX Purchased Services Total:	77,433	109,579		61,600		72,764	72,764	72,764
410 Supplies	7,131	3,943		8,000		5,000	5,000	5,000
432 Reference Books	146	551		500		500	500	500
440 Periodicals	30	118		100		150	150	150
460 Non-Consumable Supplies	7,202	4,632		500		4,000	4,000	4,000
470 Computer Software	2,502	2,128		2,000		1,000	1,000	1,000
480 Computer Hardware	9,404	10,287				5,000	5,000	5,000
4XX Supplies & Materials Total:	26,414	21,658		11,100		15,650	15,650	15,650
541 Initial & Addnl. Equip. Purchases	0					4,000	4,000	4,000
5XX Capital Outlay Total:	0					4,000	4,000	4,000
640 Dues And Fees	4,470	3,559		1,500				
6XX Other Objects Total:	4,470	3,559		1,500				
2521 Financial & Support Services Total:	1,407,974	1,521,404	15.275	1,582,314	15.575	1,702,508	1,702,508	1,702,508
2541 Facilities Management								
112 Classified Salaries	126,273	125,766	3.500	163,207	3.500	158,642	158,642	158,642
113 Administrators	134,167	131,254	1.000	100,622	1.500	146,924	146,924	146,924
114 Classified Supervisors	148,904	145,880	2.000	152,179	2.000	143,668	143,668	143,668
122 Subs-Classified Salaries				120,203		110,005	110,005	110,005
124 Temps-Classified Salaries	13,368	24,142						
132 Nonlicensed Salaries O/T		19						
139 Cell Phone Stipend	2,181	1,830		6,400		6,400	6,400	6,400
1XX Salaries Total:	424,892	428,891	6.500	542,611	7.000	565,639	565,639	565,639
211 PERS Employer Contribution	62,911	90,349		106,498		151,616	151,616	151,616
213 PERS Tier 3 OPSRP	338	544						
214 PERS Debt Service	16,295	19,165						
220 Social Security Administration	31,326	31,820		41,020		42,782	42,782	42,782
231 Worker's Compensation	4,526	4,480		6,971		9,982	9,982	9,982
232 State Unemployment Insurance	1,638	1,664		2,681		2,796	2,796	2,796
241 Professional Dues	660			4,700		5,550	5,550	5,550
242 Physical Examinations	62							
243 Tax Sheltered Annuities	14,420	14,174		15,170		18,140	18,140	18,140
244 Insurance Benefits	83,887	83,381		89,985		97,360	97,360	97,360
245 Other Benefits	8,519	14,723		10,000				
2XX Employee Benefits Total:	224,583	260,300		277,026		328,226	328,226	328,226
321 Equip. Rep.(Not On Serv. Contract)	1,544	144		2,000		2,000	2,000	2,000
322 Repairs & Maint.Svcs.(On Contract)	21,136	23,653		13,000		13,000	13,000	13,000
324 Rentals	2,630			2,600		2,600	2,600	2,600
341 Travel - Local In-District		48						
342 Travel & Exp. Out Of District	1,572	822		1,500		1,500	1,500	1,500

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
346 In-District Expense	413	855		1,500		1,500	1,500	1,500
351 Telephone	5	17						
353 Postage	430	427		1,500		1,500	1,500	1,500
383 Architect/Engineer Services	1,140	9,117		10,000		10,000	10,000	10,000
389 Other Non-Instruc.Prof.&Tech. Serv	6,277	2,421		15,000		15,000	15,000	15,000
3XX Purchased Services Total:	35,145	37,506		47,100		47,100	47,100	47,100
410 Supplies	7,314	6,343		13,000		13,000	13,000	13,000
432 Reference Books	1,360	1,925		2,500		2,500	2,500	2,500
440 Periodicals	488	46		1,000		1,000	1,000	1,000
460 Non-Consumable Supplies		207		2,000		2,000	2,000	2,000
470 Computer Software	661	3,513		5,000		5,000	5,000	5,000
480 Computer Hardware	4,361	9,301		5,500		5,500	5,500	5,500
4XX Supplies & Materials Total:	14,184	21,335		29,000		29,000	29,000	29,000
640 Dues And Fees	515	1,583		600		600	600	600
656 Taxes	318	330		200		200	200	200
6XX Other Objects Total:	833	1,914		800		800	800	800
841 Carpentry	2,378	157						
845 Equipment Rental	2,811	279		6,000		6,000	6,000	6,000
851 Dispensing	2,381	1,510		5,180		5,180	5,180	5,180
873 Equipment And Machinery Repairs	7,608	5,996		4,000		4,000	4,000	4,000
8XX Maintenance Supplies Total:	15,177	7,941		15,180		15,180	15,180	15,180
2541 Facilities Management Total:	714,814	757,886	6.500	911,716	7.000	985,944	985,944	985,944
2542 Building Div Services								
112 Classified Salaries	1,122,198	511,915	11.500	520,528	11.000	487,130	487,130	487,130
124 Temps-Classified Salaries	120,990	114,450						
132 Nonlicensed Salaries O/T	18,566	3,916						
139 Cell Phone Stipend	2,559	1,602						
1XX Salaries Total:	1,264,313	631,883	11.500	520,528	11.000	487,130	487,130	487,130
211 PERS Employer Contribution	139,166	97,514		133,255		164,406	164,406	164,406
213 PERS Tier 3 OPSRP	41,735	21,901						
214 PERS Debt Service	45,927	25,951						
220 Social Security Administration	93,619	46,426		39,820		37,265	37,265	37,265
231 Worker's Compensation	47,624	23,917		20,821		21,921	21,921	21,921
232 State Unemployment Insurance	4,944	2,489		2,603		2,436	2,436	2,436
243 Tax Sheltered Annuities	10,092	4,529				2,750	2,750	2,750
244 Insurance Benefits	315,294	148,760		162,610		155,320	155,320	155,320
2XX Employee Benefits Total:	698,400	371,486		359,109		384,098	384,098	384,098
389 Other Non-Instruc.Prof.&Tech. Serv	105,257	158,343		84,863		84,863	84,863	84,863
3XX Purchased Services Total:	105,257	158,343		84,863		84,863	84,863	84,863

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	4	343						
460 Non-Consumable Supplies	1,290							
480 Computer Hardware		1,718						
4XX Supplies & Materials Total:	1,294	2,061						
541 Initial & Addnl. Equip. Purchases	1,632	179						
5XX Capital Outlay Total:	1,632	179						
640 Dues And Fees	440	128						
6XX Other Objects Total:	440	128						
821 Playground Maintenance		67						
829 Security Modifications/Repair	353	95						
830 Fire Alarms				15,000		15,000	15,000	15,000
831 Plumbing	52,480	21,226		60,000		60,000	60,000	60,000
832 Heating	69,733	10,888		55,386		55,386	55,386	55,386
833 Tank Lining	3,032	375		15,000		15,000	15,000	15,000
835 Electrical	96,080	17,663		33,000		33,000	33,000	33,000
836 Air Conditioning	3,243	7,058		25,000		25,000	25,000	25,000
837 Filters	13,756	14,057		10,000		10,000	10,000	10,000
838 Food Services Equipment Repair	11,901	8,154		10,000		10,000	10,000	10,000
841 Carpentry	60,965	14,653		33,000		33,000	33,000	33,000
846 Locks And Keys	833	255						
852 Handicapped Access	36							
872 Building Repairs	61,819	32,264		40,000		40,000	40,000	40,000
874 Roofing	12,291	17,767		40,000		40,000	40,000	40,000
875 Glazier	25,080	10,097		20,000		20,000	20,000	20,000
877 Preventative Maintenance	457	796		5,000		5,000	5,000	5,000
878 Floor Covering	55,579	11,223		5,000		5,000	5,000	5,000
881 Exterior Painting	28,478	32,017		25,200		25,200	25,200	25,200
8XX Maintenance Supplies Total:	496,116	198,655		391,586		391,586	391,586	391,586
2542 Building Div Services Total:	2,567,452	1,362,736	11.500	1,356,086	11.000	1,347,677	1,347,677	1,347,677
2543 Grounds Division Services								
112 Classified Salaries	294,191	257,990	8.000	270,386	8.000	247,374	247,374	247,374
124 Temps-Classified Salaries		3,558						
132 Nonlicensed Salaries O/T	1,200	4,671						
1XX Salaries Total:	295,391	266,219	8.000	270,386	8.000	247,374	247,374	247,374
211 PERS Employer Contribution	40,873	55,649		69,219		83,489	83,489	83,489
213 PERS Tier 3 OPSRP	3,191	741						
214 PERS Debt Service	11,320	11,850						
220 Social Security Administration	21,782	19,576		20,685		18,924	18,924	18,924
231 Worker's Compensation	11,229	9,988		10,815		11,132	11,132	11,132
232 State Unemployment Insurance	1,139	1,028		1,352		1,237	1,237	1,237
243 Tax Sheltered Annuities	2,342	2,681				2,000	2,000	2,000
244 Insurance Benefits	109,213	99,096		113,120		112,960	112,960	112,960

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
245 Other Benefits	250	50						
2XX Employee Benefits Total:	201,340	200,659		215,191		229,742	229,742	229,742
321 Equip. Rep.(Not On Serv. Contract)	3,800	60						
346 In-District Expense		90						
389 Other Non-Instruc.Prof.&Tech. Serv	19,591	23,898		16,000		16,000	16,000	16,000
3XX Purchased Services Total:	23,391	24,048		16,000		16,000	16,000	16,000
410 Supplies		105						
460 Non-Consumable Supplies	900	1,941		4,000		4,000	4,000	4,000
4XX Supplies & Materials Total:	900	2,046		4,000		4,000	4,000	4,000
811 Asphalt Repair	8,800	10,456		7,000		7,000	7,000	7,000
813 General Grounds	62,888	75,468		30,000		30,000	30,000	30,000
821 Playground Maintenance	27,958	18,630		12,500		12,500	12,500	12,500
822 Athletic Fields Maintenance	21,681	12,478		25,000		25,000	25,000	25,000
839 Irrigation	7,561	7,362		15,000		15,000	15,000	15,000
845 Equipment Rental	3,090							
871 Fencing	2,292	831		5,000		5,000	5,000	5,000
8XX Maintenance Supplies Total:	134,268	125,223		94,500		94,500	94,500	94,500
2543 Grounds Division Services Total:	655,291	618,195	8.000	600,077	8.000	591,616	591,616	591,616
2544 Building Maint Improvements								
112 Classified Salaries	10,470	5,168						
132 Nonlicensed Salaries O/T	62							
1XX Salaries Total:	10,532	5,168						
211 PERS Employer Contribution	1,585	1,254						
213 PERS Tier 3 OPSRP	20							
214 PERS Debt Service	19							
220 Social Security Administration	865	704						
231 Worker's Compensation	18							
232 State Unemployment Insurance	2							
243 Tax Sheltered Annuities	3							
244 Insurance Benefits	3,004	1,799						
2XX Employee Benefits Total:	5,515	3,758						
389 Other Non-Instruc.Prof.&Tech. Serv	964	3,240						
3XX Purchased Services Total:	964	3,240						
410 Supplies	219	429						
460 Non-Consumable Supplies	750							
4XX Supplies & Materials Total:	969	429						
522 Bldg. Improv. (Done Maint. Dept.)	26,108	20,319		31,677		40,616	40,616	40,616
531 Improvement Of Sites		7,927						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total:	26,108	28,246		31,677		40,616	40,616	40,616
2544 Building Maint Improvements Total:	44,089	40,840		31,677		40,616	40,616	40,616
2546 Security Services								
112 Classified Salaries	52,780	52,793	1.000	53,334	1.000	52,754	52,754	52,754
132 Nonlicensed Salaries O/T	1,280	989						
139 Cell Phone Stipend	636	636						
1XX Salaries Total:	54,696	54,418	1.000	53,334	1.000	52,754	52,754	52,754
211 PERS Employer Contribution	8,057	11,705		13,654		17,804	17,804	17,804
214 PERS Debt Service	2,078	2,471						
220 Social Security Administration	4,141	4,111		4,080		4,036	4,036	4,036
231 Worker's Compensation	2,029	2,024		2,133		2,374	2,374	2,374
232 State Unemployment Insurance	217	215		267		264	264	264
243 Tax Sheltered Annuities						250	250	250
244 Insurance Benefits	12,096	12,420		14,140		14,120	14,120	14,120
2XX Employee Benefits Total:	28,617	32,946		34,274		38,848	38,848	38,848
341 Travel - Local In-District		21						
342 Travel & Exp. Out Of District	2,302	750		1,000		1,000	1,000	1,000
346 In-District Expense	500	2,830						
351 Telephone	2,646	4,800						
356 Security Services - Monitor/Patrol	0	12,876						
385 Security Monitoring	13,338			15,000		15,000	15,000	15,000
387 Security Patrol		2,785		50,000		50,000	50,000	50,000
389 Other Non-Instruc.Prof.&Tech. Serv	94,776	90,336		30,000		30,000	30,000	30,000
3XX Purchased Services Total:	113,562	114,399		96,000		96,000	96,000	96,000
410 Supplies	166	196						
4XX Supplies & Materials Total:	166	196						
829 Security Modifications/Repair	1,060	-854						
846 Locks And Keys	43,662	41,500		36,000		36,000	36,000	36,000
850 Custodial Maintenance Supply	800							
892 Building Safety	15,187	8,217		30,000		30,000	30,000	30,000
898 Environmental Safety	2,781	4,245		12,000		12,000	12,000	12,000
8XX Maintenance Supplies Total:	63,490	53,108		78,000		78,000	78,000	78,000
2546 Security Services Total:	260,532	255,067	1.000	261,608	1.000	265,602	265,602	265,602
2548 Care Of Buildings Services								
112 Classified Salaries	2,567,637	2,332,967	80.495	2,348,061	80.500	2,149,468	2,441,555	2,441,555
122 Subs-Classified Salaries	124,255	88,417		34,501		31,574	31,574	31,574
124 Temps-Classified Salaries	44,067	45,326				21,600	21,600	21,600
132 Nonlicensed Salaries O/T	15,326	30,901		20,000		13,984	13,984	13,984
139 Cell Phone Stipend		371						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	2,751,285	2,497,982	80.495	2,402,562	80.500	2,216,626	2,508,713	2,508,713
211 PERS Employer Contribution	311,368	392,823		606,224		730,165	714,446	714,446
213 PERS Tier 3 OPSRP	79,335	106,688						
214 PERS Debt Service	98,563	107,978						
220 Social Security Administration	207,679	187,664		183,796		169,572	191,916	191,916
231 Worker's Compensation	105,045	94,376		96,102		105,878	109,044	109,044
232 State Unemployment Insurance	10,724	9,738		12,013		11,083	12,543	12,543
243 Tax Sheltered Annuities	14,625	14,538				20,156	20,125	20,125
244 Insurance Benefits	1,154,258	985,737		1,138,199		1,124,811	1,123,046	1,123,046
2XX Employee Benefits Total:	1,981,596	1,899,541		2,036,334		2,161,665	2,171,120	2,171,120
321 Equip. Rep.(Not On Serv. Contract)	1,236	1,510						
323 Stormwater Services	267,539	311,661		267,500		267,500	267,500	267,500
324 Rentals		1,631						
325 Electricity	1,104,523	1,238,655		1,423,478		1,423,478	1,423,478	1,423,478
326 Heating Fuel	839,253	729,260		1,100,048		1,100,048	1,100,048	1,100,048
327 Water	231,137	256,378		243,300		243,300	243,300	243,300
328 Garbage	237,876	224,737		250,593		250,593	250,593	250,593
329 Sewage	115,499	109,212		110,850		110,850	110,850	110,850
341 Travel - Local In-District	696	636						
342 Travel & Exp. Out Of District		77						
346 In-District Expense	338	9						
351 Telephone	781	708		6,000		6,000	6,000	6,000
354 Advertising	119							
389 Other Non-Instruc.Prof.&Tech. Serv	43,578	44,147		8,000		47,862	47,862	47,862
3XX Purchased Services Total:	2,842,575	2,918,620		3,409,769		3,449,631	3,449,631	3,449,631
410 Supplies	273,710	223,175		206,491		212,528	215,838	215,838
460 Non-Consumable Supplies	491	1,599						
4XX Supplies & Materials Total:	274,201	224,774		206,491		212,528	215,838	215,838
651 Liability Insurance	167,215	174,501		182,126		254,323	254,323	254,323
653 Property Insurance	388,311	382,988		427,142		476,992	476,992	476,992
6XX Other Objects Total:	555,526	557,489		609,268		731,315	731,315	731,315
850 Custodial Maintenance Supply	4,055	162		1,200		1,000	1,000	1,000
873 Equipment And Machinery Repairs				3,500		3,500	3,500	3,500
888 Pest Control	655	3,141		6,500		6,500	6,500	6,500
8XX Maintenance Supplies Total:	4,710	3,303		11,200		11,000	11,000	11,000
2548 Care Of Buildings Services Total:	8,409,892	8,101,709	80.495	8,675,624	80.500	8,782,765	9,087,617	9,087,617
2549 Transportation Services								
112 Classified Salaries	44,433	46,104	1.000	46,611	1.000	46,104	46,104	46,104
1XX Salaries Total:	44,433	46,104	1.000	46,611	1.000	46,104	46,104	46,104

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employer Contribution	6,578	9,917		11,932		15,560	15,560	15,560
214 PERS Debt Service	1,697	2,092						
220 Social Security Administration	3,107	3,214		3,566		3,527	3,527	3,527
231 Worker's Compensation	1,696	1,743		1,864		2,075	2,075	2,075
232 State Unemployment Insurance	162	168		233		231	231	231
243 Tax Sheltered Annuities						250	250	250
244 Insurance Benefits	12,527	12,420		14,140		14,120	14,120	14,120
2XX Employee Benefits Total:	25,767	29,554		31,736		35,762	35,762	35,762
321 Equip. Rep.(Not On Serv. Contract)	12,728	9,430		5,000		10,000	10,000	10,000
322 Repairs & Maint.Svcs.(On Contract)	1,722	1,669		1,000		2,000	2,000	2,000
3XX Purchased Services Total:	14,450	11,099		6,000		12,000	12,000	12,000
470 Computer Software	416							
4XX Supplies & Materials Total:	416							
651 Liability Insurance	34,702	17,511				18,949	18,949	18,949
670 Taxes And Licenses	381	229		119		300	300	300
6XX Other Objects Total:	35,083	17,740		119		19,249	19,249	19,249
861 Vehicle Supplies	53,212	42,349		35,000		40,000	40,000	40,000
863 Tires	11,796	16,056		12,500		15,000	15,000	15,000
864 Fuel	105,867	126,603		115,000		130,000	130,000	130,000
865 Oil	4,347	5,238		5,000		5,000	5,000	5,000
867 Diesel Fuel Tax				500		500	500	500
8XX Maintenance Supplies Total:	175,222	190,247		168,000		190,500	190,500	190,500
2549 Transportation Services Total:	295,371	294,744	1.000	252,466	1.000	303,615	303,615	303,615
2551 Transportation Services								
112 Classified Salaries	10,578	18,883	1.375	53,304	1.375	52,954	52,954	52,954
113 Administrators	106,992	104,157	1.200	105,069	1.200	101,368	101,368	101,368
114 Classified Supervisors	-1,708							
122 Subs-Classified Salaries		-98						
139 Cell Phone Stipend	607	607				636	636	636
1XX Salaries Total:	116,470	123,549	2.575	158,373	2.575	154,958	154,958	154,958
211 PERS Employer Contribution	7,714	27,817		40,544		52,084	52,084	52,084
213 PERS Tier 3 OPSRP	834	1,284						
214 PERS Debt Service	2,174	6,261						
220 Social Security Administration	8,758	9,886		12,116		11,806	11,806	11,806
231 Worker's Compensation	685	908		1,143		2,043	2,043	2,043
232 State Unemployment Insurance	457	516		792		772	772	772
241 Professional Dues				2,040		2,040	2,040	2,040
243 Tax Sheltered Annuities	4,728	4,855		6,008		6,292	6,292	6,292
244 Insurance Benefits	16,662	21,043		35,751		35,915	35,915	35,915

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	42,013	72,569		98,393		110,951	110,951	110,951
321 Equip. Rep.(Not On Serv. Contract)	1,476			600		600	600	600
322 Repairs & Maint.Svcs.(On Contract)	15,917	21,917		20,000		22,000	22,000	22,000
323 Stormwater Services	16,966	18,826						
325 Electricity	21,790	22,878						
326 Heating Fuel	10,344	3,284						
327 Water	2,551	2,839						
328 Garbage	4,277	4,929						
329 Sewage	2,656	2,611						
341 Travel - Local In-District	2			500				
342 Travel & Exp. Out Of District	5,551	7,967		1,000		5,000	5,000	5,000
346 In-District Expense	153	1,512		1,000		500	500	500
351 Telephone	66	133		100		125	125	125
353 Postage	162	111		500		250	250	250
354 Advertising				500		250	250	250
389 Other Non-Instruc.Prof.&Tech. Serv	2,863	18,334		7,500		6,000	6,000	6,000
3XX Purchased Services Total:	84,774	105,341		31,700		34,725	34,725	34,725
410 Supplies	14,818	21,722		20,000		20,000	20,000	20,000
432 Reference Books				500		200	200	200
440 Periodicals	217	217		200		200	200	200
460 Non-Consumable Supplies	736	6,223		10,000		1,000	1,000	1,000
470 Computer Software	13,159	20,064		13,000		17,000	17,000	17,000
480 Computer Hardware	7,396	25,035				3,500	3,500	3,500
4XX Supplies & Materials Total:	36,325	73,261		43,700		41,900	41,900	41,900
542 Replacement Equipment Purchases				10,000				
550 Technology				10,000				
5XX Capital Outlay Total:				20,000				
640 Dues And Fees	240			100		684	684	684
653 Property Insurance	129	2,717				3,379	3,379	3,379
6XX Other Objects Total:	369	2,717		100		4,063	4,063	4,063
2551 Transportation Services Total:	279,951	377,438	2.575	352,266	2.575	346,597	346,597	346,597
2552 Vehicle Operation Services								
112 Classified Salaries	1,637,829	1,850,257	84.575	2,050,509	89.348	1,968,337	2,173,402	2,173,402
114 Classified Supervisors	106,408	120,366	1.000	53,407	2.000	142,371	142,371	142,371
122 Subs-Classified Salaries	168,349	119,701		162,000		165,000	165,000	165,000
124 Temps-Classified Salaries	93,437	-9,403				14,000	14,000	14,000
132 Nonlicensed Salaries O/T	41	160						
139 Cell Phone Stipend	1,200	960		700		840	840	840
1XX Salaries Total:	2,007,265	2,082,040	85.575	2,266,615	91.348	2,290,548	2,495,613	2,495,613
211 PERS Employer Contribution	239,410	314,785		538,602		712,364	702,174	702,174
213 PERS Tier 3 OPSRP	92,894	159,980						

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service	83,735	104,865						
220 Social Security Administration	173,585	174,712		173,343		175,163	190,850	190,850
231 Worker's Compensation	95,515	93,042		98,134		116,042	118,339	118,339
232 State Unemployment Insurance	9,030	9,093		11,330		11,448	12,473	12,473
241 Professional Dues				1,200		2,400	2,400	2,400
242 Physical Examinations	7,914	16,432						
243 Tax Sheltered Annuities	17,969	16,674		3,630		30,137	30,137	30,137
244 Insurance Benefits	996,042	1,078,211		1,209,481		1,279,637	1,279,637	1,279,637
2XX Employee Benefits Total:	1,716,093	1,967,793		2,035,719		2,327,192	2,336,011	2,336,011
331 Pupil Transp. To And From School	32,604	10,217		35,000		20,000	20,000	20,000
342 Travel & Exp. Out Of District				1,000				
389 Other Non-Instruc.Prof.&Tech. Serv	5,622	8,032		7,000		7,000	7,000	7,000
3XX Purchased Services Total:	38,226	18,249		43,000		27,000	27,000	27,000
410 Supplies				6,129		500	500	500
4XX Supplies & Materials Total:				6,129		500	500	500
651 Liability Insurance	433	18,538		35,000		29,802	29,802	29,802
6XX Other Objects Total:	433	18,538		35,000		29,802	29,802	29,802
861 Vehicle Supplies	140							
864 Fuel	120							
8XX Maintenance Supplies Total:	261							
2552 Vehicle Operation Services Total:	3,762,278	4,086,620	85.575	4,386,464	91.348	4,675,042	4,888,926	4,888,926
2554 Vehicle Purch.Serv. & Maint.Se								
112 Classified Salaries	249,033	234,595	5.750	252,079	5.750	251,396	251,396	251,396
114 Classified Supervisors	37,226		1.000	68,163				
139 Cell Phone Stipend	720	480		400		420	420	420
1XX Salaries Total:	286,979	235,075	6.750	320,642	5.750	251,816	251,816	251,816
211 PERS Employer Contribution	35,321	39,153		81,982		84,846	84,846	84,846
213 PERS Tier 3 OPSRP	7,678	11,838						
214 PERS Debt Service	10,981	10,967						
220 Social Security Administration	21,009	17,596		24,499		19,232	19,232	19,232
231 Worker's Compensation	8,602	8,139		9,450		10,364	10,364	10,364
232 State Unemployment Insurance	1,098	920		1,601		1,257	1,257	1,257
241 Professional Dues				1,200				
243 Tax Sheltered Annuities	3,797	1,894		3,630		1,438	1,438	1,438
244 Insurance Benefits	85,277	73,388		94,895		81,190	81,190	81,190
245 Other Benefits	2,700	900						
2XX Employee Benefits Total:	176,463	164,795		217,256		198,326	198,326	198,326
321 Equip. Rep.(Not On Serv. Contract)	22,509	30,392		27,000		31,000	31,000	31,000
322 Repairs & Maint.Svcs.(On Contract)	15,167	13,395		31,000		14,500	14,500	14,500

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
342 Travel & Exp. Out Of District				500		1,000	1,000	1,000
389 Other Non-Instruc.Prof.&Tech. Serv	350	1,709		500		1,000	1,000	1,000
3XX Purchased Services Total:	38,026	45,496		59,000		47,500	47,500	47,500
410 Supplies	952	1,398		2,000		1,500	1,500	1,500
432 Reference Books				500		500	500	500
460 Non-Consumable Supplies	47,183			4,000		21,086	21,086	21,086
470 Computer Software	2,513	6,441		500		2,000	2,000	2,000
480 Computer Hardware		59,130				1,500	1,500	1,500
4XX Supplies & Materials Total:	50,647	66,968		7,000		26,586	26,586	26,586
655 Judg. & Settlem.Against The Distric	24,141	31,075						
670 Taxes And Licenses	1,020					500	500	500
6XX Other Objects Total:	25,160	31,075				500	500	500
861 Vehicle Supplies	166,477	154,734		155,000		170,500	170,500	170,500
863 Tires	51,314	49,290		31,000		45,000	45,000	45,000
864 Fuel	390,759	479,212		385,361		431,849	431,849	431,849
865 Oil	19,075	17,063		20,000		18,500	18,500	18,500
8XX Maintenance Supplies Total:	627,626	700,298		591,361		665,849	665,849	665,849
2554 Vehicle Purch.Serv. & Maint.Se Total:	1,204,901	1,243,708	6.750	1,195,259	5.750	1,190,578	1,190,578	1,190,578
2555 Student Transportation Dist. E								
112 Classified Salaries	226,890	206,823		164,622		82,408	82,408	82,408
1XX Salaries Total:	226,890	206,823		164,622		82,408	82,408	82,408
211 PERS Employer Contribution				42,565		27,813	27,813	27,813
220 Social Security Administration				22,696		6,304	6,304	6,304
231 Worker's Compensation						923	923	923
2XX Employee Benefits Total:				65,261		35,040	35,040	35,040
389 Other Non-Instruc.Prof.&Tech. Serv	32,298	59,697		21,000		42,000	42,000	42,000
3XX Purchased Services Total:	32,298	59,697		21,000		42,000	42,000	42,000
868 Other Than Home To School	48,624	85,765		96,644		68,357	68,357	68,357
8XX Maintenance Supplies Total:	48,624	85,765		96,644		68,357	68,357	68,357
2555 Student Transportation Dist. E Total:	307,812	352,284		347,527		227,805	227,805	227,805
2556 Student Transportaion - Refund								
112 Classified Salaries	83,565	79,970						
1XX Salaries Total:	83,565	79,970						
389 Other Non-Instruc.Prof.&Tech. Serv	64,150	73,992		150,000		150,000	150,000	150,000

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	64,150	73,992		150,000		150,000	150,000	150,000
868 Other Than Home To School	17,235	19,076						
8XX Maintenance Supplies Total:	17,235	19,076						
2556 Student Transportaion - Refund Total:	164,950	173,037		150,000		150,000	150,000	150,000
2559 Other Pupil Transportation Ser								
331 Pupil Transp. To And From School	49,445	146,990		200,284		25,284	146,130	146,130
3XX Purchased Services Total:	49,445	146,990		200,284		25,284	146,130	146,130
2559 Other Pupil Transportation Ser Total:	49,445	146,990		200,284		25,284	146,130	146,130
2575 Purchasing And Warehouse Servi								
112 Classified Salaries	179,762	177,196	4.110	177,944	4.110	176,609	176,609	176,609
114 Classified Supervisors	29,469	29,820	0.500	30,119	0.500	29,821	29,821	29,821
124 Temps-Classified Salaries	3,647	20,700		2,350		2,250	2,250	2,250
132 Nonlicensed Salaries O/T	1,619	558						
139 Cell Phone Stipend	240	240		240		240	240	240
1XX Salaries Total:	214,737	228,514	4.610	210,654	4.610	208,920	208,920	208,920
211 PERS Employer Contribution	24,290	33,017		53,264		69,670	69,670	69,670
213 PERS Tier 3 OPSRP	9,037	14,177						
214 PERS Debt Service	8,359	10,264						
220 Social Security Administration	15,767	17,040		16,097		15,964	15,964	15,964
231 Worker's Compensation	4,974	5,240		4,078		5,201	5,201	5,201
232 State Unemployment Insurance	825	891		1,052		1,043	1,043	1,043
241 Professional Dues				1,800		1,800	1,800	1,800
243 Tax Sheltered Annuities	6,930	6,971		5,715		6,628	6,628	6,628
244 Insurance Benefits	61,305	60,429		64,360		64,538	64,538	64,538
2XX Employee Benefits Total:	131,486	148,029		146,366		164,844	164,844	164,844
321 Equip. Rep.(Not On Serv. Contract)	2,508	1,121		1,500		1,500	1,500	1,500
324 Rentals		1,700						
341 Travel - Local In-District	188	587						
346 In-District Expense	253	437		300		300	300	300
351 Telephone	518	48		250				
389 Other Non-Instruc.Prof.&Tech. Serv	62	25		567				
3XX Purchased Services Total:	3,528	3,918		2,617		1,800	1,800	1,800
410 Supplies	2,132	2,267		1,000		1,003	1,003	1,003
457 Inventory Adjustment	1,250	114				100	100	100
460 Non-Consumable Supplies	229	393		400		400	400	400
4XX Supplies & Materials Total:	3,611	2,774		1,400		1,503	1,503	1,503
640 Dues And Fees	4,000	4,000		4,200		4,200	4,200	4,200
670 Taxes And Licenses	710	550				600	600	600

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	4,710	4,550		4,200		4,800	4,800	4,800
864 Fuel	7,666	8,768		7,562		7,500	7,500	7,500
8XX Maintenance Supplies Total:	7,666	8,768		7,562		7,500	7,500	7,500
2575 Purchasing And Warehouse Servi Total:	365,739	396,553	4.610	372,799	4.610	389,368	389,368	389,368
2576 Mail Distribution Services								
353 Postage	12,379	-3,886		12,000		6,000	6,000	6,000
389 Other Non-Instruc.Prof.&Tech. Serv	12,814	13,277				15,000	15,000	15,000
3XX Purchased Services Total:	25,194	9,391		12,000		21,000	21,000	21,000
2576 Mail Distribution Services Total:	25,194	9,391		12,000		21,000	21,000	21,000
2630 Public Information Services								
112 Classified Salaries	102,164	92,368	2.000	120,188	2.300	137,340	137,340	137,340
113 Administrators	105,167	106,004	1.000	106,417	1.000	111,808	111,808	111,808
122 Subs-Classified Salaries	2,947	602						
124 Temps-Classified Salaries	5,768	2,485		14,000		16,012	16,012	16,012
132 Nonlicensed Salaries O/T		576						
139 Cell Phone Stipend	1,116	1,116		1,116		1,116	1,116	1,116
1XX Salaries Total:	217,162	203,151	3.000	241,721	3.300	266,276	266,276	266,276
211 PERS Employer Contribution	32,627	41,121		58,011		84,087	84,087	84,087
213 PERS Tier 3 OPSRP	6	2,947						
214 PERS Debt Service	8,418	9,436						
220 Social Security Administration	16,007	15,542		18,406		20,285	20,285	20,285
231 Worker's Compensation	984	926		1,251		2,970	2,970	2,970
232 State Unemployment Insurance	831	800		1,203		1,326	1,326	1,326
241 Professional Dues	1,744	315		3,500		3,560	3,560	3,560
243 Tax Sheltered Annuities	11,314	10,741		12,690		11,873	11,873	11,873
244 Insurance Benefits	38,256	33,835		41,045		45,653	45,653	45,653
2XX Employee Benefits Total:	110,187	115,663		136,106		169,753	169,753	169,753
324 Rentals	2,024			2,200		2,000	2,000	2,000
341 Travel - Local In-District	207			450		150	150	150
342 Travel & Exp. Out Of District	5,680	2,305		4,000		4,000	4,000	4,000
345 Food/Meals/Snacks						600	600	600
346 In-District Expense	1,075	1,956		2,000		2,000	2,000	2,000
353 Postage	6,279	2,198		6,000		6,000	6,000	6,000
354 Advertising		4,193		6,500		6,500	6,500	6,500
389 Other Non-Instruc.Prof.&Tech. Serv	146,578	92,056		102,074		110,174	110,174	110,174
3XX Purchased Services Total:	161,842	102,708		123,224		131,424	131,424	131,424
410 Supplies	5,022	6,307		7,700		7,500	7,500	7,500
432 Reference Books	46	242		200		200	200	200
440 Periodicals	314	199		250		250	250	250

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
470 Computer Software	596	1,838		800		800	800	800
480 Computer Hardware	810	334		300		300	300	300
4XX Supplies & Materials Total:	6,788	8,919		9,250		9,050	9,050	9,050
640 Dues And Fees	1,632	895		1,000		1,000	1,000	1,000
6XX Other Objects Total:	1,632	895		1,000		1,000	1,000	1,000
2630 Public Information Services Total:	497,611	431,336	3.000	511,301	3.300	577,502	577,502	577,502
2641 Hr Service Area Direction								
112 Classified Salaries	338,764	285,743	6.170	302,436	6.170	263,094	263,094	263,094
113 Administrators	308,500	369,673	4.000	397,466	5.000	400,572	496,383	496,383
114 Classified Supervisors	66,694	75,336	1.000	68,163		65,078		
122 Subs-Classified Salaries	322							
124 Temps-Classified Salaries	2,164	14,510		14,438		13,727	13,727	13,727
131 Licensed Salaries-Add'l	16,725	14,418		15,240		15,240	15,240	15,240
132 Nonlicensed Salaries O/T	4,794	361		1,000		699	699	699
139 Cell Phone Stipend	2,388	2,749		63,505		55,660	55,660	55,660
1XX Salaries Total:	740,351	762,789	11.170	862,247	11.170	814,070	844,803	844,803
211 PERS Employer Contribution	73,284	128,850		200,782		252,190	262,562	262,562
213 PERS Tier 3 OPSRP	36,373	55,783						
214 PERS Debt Service	27,759	34,849						
220 Social Security Administration	54,716	56,501		61,064		58,213	60,564	60,564
231 Worker's Compensation	3,399	3,380		4,153		8,523	8,867	8,867
232 State Unemployment Insurance	2,842	2,951		3,994		3,805	3,958	3,958
241 Professional Dues	2,914	5,574		11,704		10,004	10,504	10,504
243 Tax Sheltered Annuities	25,400	29,316		37,003		32,458	33,378	33,378
244 Insurance Benefits	149,501	143,287		167,865		155,253	155,253	155,253
245 Other Benefits	9,125	6,781				15,000	15,000	15,000
248 Cosa Dues	7,840	7,280						
2XX Employee Benefits Total:	393,153	474,552		486,565		535,445	550,086	550,086
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)	1,746	299		900		900	900	900
324 Rentals		57						
341 Travel - Local In-District	251	175		200		500	500	500
342 Travel & Exp. Out Of District	1,673	4,040		2,500		2,500	2,500	2,500
345 Food/Meals/Snacks						2,500	2,500	2,500
346 In-District Expense	2,305	2,880		2,104		400	400	400
347 Recruitment Expenses	49,296	4,524		400		8,000	8,000	8,000
353 Postage	2,917	4,233		1,150		2,500	2,500	2,500
354 Advertising	80	3,099		100		100	100	100
384 Negotiation Services	2,711	3,944		9,700		10,000	10,000	10,000
389 Other Non-Instruc.Prof.&Tech. Serv	59,111	26,156		46,734		38,614	38,614	38,614
3XX Purchased Services Total:	122,365	49,406		64,038		66,264	66,264	66,264

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	8,348	12,094		12,987		12,100	12,100	12,100
432 Reference Books	2,922	1,079		1,200		2,000	2,000	2,000
440 Periodicals	233	405		100		500	500	500
460 Non-Consumable Supplies		1,065				2,000	2,000	2,000
470 Computer Software	248	23,064		706		2,000	2,000	2,000
480 Computer Hardware	10,011	3,271		1,500		5,000	5,000	5,000
4XX Supplies & Materials Total:	21,761	40,978		16,493		23,600	23,600	23,600
541 Initial & Addnl. Equip. Purchases	6,958							
5XX Capital Outlay Total:	6,958							
640 Dues And Fees	375	470		450		400	400	400
6XX Other Objects Total:	375	470		450		400	400	400
2641 Hr Service Area Direction Total:	1,284,964	1,328,195	11.170	1,429,794	11.170	1,439,779	1,485,153	1,485,153
2660 Computing & Info Services								
111 Licensed Salaries					1.000	55,068	55,068	55,068
112 Classified Salaries	991,487	865,398	16.980	960,790	16.675	877,249	919,803	919,803
113 Administrators	105,167	108,716	1.000	106,417	1.716	171,075	171,075	171,075
114 Classified Supervisors	179,898	163,836	1.800	165,474	1.620	147,452	147,452	147,452
121 Subs-Licensed Salaries		170						
124 Temps-Classified Salaries	19,045	2,431						
131 Licensed Salaries-Add'l		4,296						
132 Nonlicensed Salaries O/T	98							
139 Cell Phone Stipend	4,520	4,148						
1XX Salaries Total:	1,300,215	1,148,995	19.780	1,232,682	21.011	1,250,844	1,293,398	1,293,398
211 PERS Employer Contribution	146,408	172,898		315,567		422,160	436,522	436,522
213 PERS Tier 3 OPSRP	49,866	45,566						
214 PERS Debt Service	49,860	47,016						
220 Social Security Administration	97,219	86,309		94,300		95,690	98,945	98,945
231 Worker's Compensation	8,843	8,028		9,615		17,165	17,642	17,642
232 State Unemployment Insurance	5,083	4,516		6,163		6,666	6,879	6,879
241 Professional Dues	1,369	1,194		12,560		13,261	13,261	13,261
243 Tax Sheltered Annuities	44,354	38,511		38,724		44,141	43,471	43,471
244 Insurance Benefits	260,961	232,561		274,574		278,761	292,881	292,881
2XX Employee Benefits Total:	663,964	636,599		751,503		877,844	909,601	909,601
316 Data Processing Serv.(Instr.Only)	3,560	3,830		4,000		4,000	4,000	4,000
319 Other Instruc.Prof.& Tech.Service						80,000	80,000	80,000
322 Repairs & Maint.Svcs.(On Contract)	538,935	485,296		604,000		512,421	412,421	412,421
324 Rentals	2,189	3,095		2,000		4,000	4,000	4,000
341 Travel - Local In-District	716	433		350		350	350	350
342 Travel & Exp. Out Of District	1,507	5,513		8,000		8,000	8,000	8,000
346 In-District Expense	1,165	1,013		2,100		3,000	3,000	3,000
351 Telephone	312,972	276,860		285,900		275,801	275,801	275,801
353 Postage	117	21		102		100	100	100

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
354 Advertising	467	651						
386 Data Processing Ser.(Non-Instruct.	110,746	48,582				180,000	180,000	180,000
389 Other Non-Instruc.Prof.&Tech. Serv	141,724	156,430		80,000		135,085	135,085	135,085
3XX Purchased Services Total:	1,114,098	981,724		986,452		1,202,757	1,102,757	1,102,757
410 Supplies	31,193	24,166		30,600		30,600	30,600	30,600
432 Reference Books	386	173		300		300	300	300
440 Periodicals	1,038	1,076		100		100	100	100
460 Non-Consumable Supplies	14,487	16,532		13,000		13,352	13,352	13,352
470 Computer Software	46,952	20,632		43,500		37,468	37,468	37,468
480 Computer Hardware	20,385	9,828		15,000		16,207	16,207	16,207
4XX Supplies & Materials Total:	114,442	72,407		102,500		98,027	98,027	98,027
550 Technology		152,785						
5XX Capital Outlay Total:		152,785						
640 Dues And Fees	540	845		600		600	600	600
6XX Other Objects Total:	540	845		600		600	600	600
2660 Computing & Info Services Total:	3,193,258	2,993,356	19.780	3,073,737	21.011	3,430,072	3,404,383	3,404,383
2665 Site-Based Technology								
112 Classified Salaries	634,158	635,961	16.593	592,271	11.193	466,401	453,838	453,838
114 Classified Supervisors	59,512	71,749	1.000	72,466	1.000	75,336	75,336	75,336
124 Temps-Classified Salaries	9,842							
132 Nonlicensed Salaries O/T	440	851						
139 Cell Phone Stipend	636	636						
1XX Salaries Total:	704,588	709,196	17.593	664,737	12.193	541,737	529,174	529,174
211 PERS Employer Contribution	47,854	63,678		170,173		182,836	178,596	178,596
213 PERS Tier 3 OPSRP	45,629	69,094						
214 PERS Debt Service	23,484	29,926						
220 Social Security Administration	52,358	52,939		50,852		41,443	40,482	40,482
231 Worker's Compensation	3,412	3,381		3,457		20,489	20,349	20,349
232 State Unemployment Insurance	2,758	2,767		3,324		2,709	2,646	2,646
241 Professional Dues				1,200		1,200	1,200	1,200
243 Tax Sheltered Annuities	6,947	6,803		3,630		6,787	6,698	6,698
244 Insurance Benefits	246,132	235,058		248,215		176,780	171,795	171,795
2XX Employee Benefits Total:	428,574	463,647		480,850		432,243	421,766	421,766
341 Travel - Local In-District		1,873				3,900	3,900	3,900
346 In-District Expense				3,000				
389 Other Non-Instruc.Prof.&Tech. Serv	500	7,062						
3XX Purchased Services Total:	500	8,935		3,000		3,900	3,900	3,900
410 Supplies		4,928				5,000	5,000	5,000
470 Computer Software		4,596				2,100	2,100	2,100

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
480 Computer Hardware	10,760					500	500	500
4XX Supplies & Materials Total:	10,760	9,524				7,600	7,600	7,600
2665 Site-Based Technology Total:	1,144,422	1,191,303	17.593	1,148,588	12.193	985,480	962,440	962,440
2669 Other Technology Services								
321 Equip. Rep.(Not On Serv. Contract)		43						
351 Telephone	9,935	5,943		3,213		2,900	2,900	2,900
389 Other Non-Instruc.Prof.&Tech. Serv	2,249	134		700		700	700	700
3XX Purchased Services Total:	12,184	6,119		3,913		3,600	3,600	3,600
410 Supplies	36							
4XX Supplies & Materials Total:	36							
2669 Other Technology Services Total:	12,220	6,119		3,913		3,600	3,600	3,600
2700 District Retirement								
249 District Retirement Fund	3,097,108	2,500,000		1,700,000		3,500,000	3,500,000	3,500,000
2XX Employee Benefits Total:	3,097,108	2,500,000		1,700,000		3,500,000	3,500,000	3,500,000
2700 District Retirement Total:	3,097,108	2,500,000		1,700,000		3,500,000	3,500,000	3,500,000
2XXX Support Services Total:	54,713,270	53,109,057	515.308	53,441,332	511.616	57,716,401	58,054,485	58,054,485

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
3320 Community Recreation Services								
112 Classified Salaries	65,126	51,365	1,500	52,648	1,000	38,168	38,168	38,168
1XX Salaries Total:	65,126	51,365	1,500	52,648	1,000	38,168	38,168	38,168
211 PERS Employer Contribution	7,227	8,918		13,478		12,882	12,882	12,882
213 PERS Tier 3 OPSRP	2,843	2,126						
214 PERS Debt Service	2,485	2,436						
220 Social Security Administration	4,592	3,507		4,028		2,920	2,920	2,920
231 Worker's Compensation	1,293	757		808		1,718	1,718	1,718
232 State Unemployment Insurance	240	187		263		191	191	191
243 Tax Sheltered Annuities						250	250	250
244 Insurance Benefits	24,408	21,890		21,210		14,120	14,120	14,120
2XX Employee Benefits Total:	43,089	39,820		39,787		32,080	32,080	32,080
331 Pupil Transp. To And From School		24,974						
389 Other Non-Instruc.Prof.&Tech. Serv	7,017			8,000				
3XX Purchased Services Total:	7,017	24,974		8,000				
3320 Community Recreation Services Total:	115,232	116,160	1,500	100,434	1,000	70,248	70,248	70,248
3510 Custody And Care Of Children S								
112 Classified Salaries	166,599	119,391	2,625	63,916	3,347	102,964	102,964	102,964
122 Subs-Classified Salaries	1,636	1,459		90,000		119,000	119,000	119,000
124 Temps-Classified Salaries	57,864	54,636				1,800	1,800	1,800
132 Nonlicensed Salaries O/T		386						
1XX Salaries Total:	226,099	175,872	2,625	153,916	3,347	223,764	223,764	223,764
211 PERS Employer Contribution	12,352	11,260		16,362		34,750	34,750	34,750
213 PERS Tier 3 OPSRP	13,239	13,221						
214 PERS Debt Service	6,371	5,490						
220 Social Security Administration	11,875	8,729		11,775		17,118	17,118	17,118
231 Worker's Compensation	1,178	815		800		2,506	2,506	2,506
232 State Unemployment Insurance	621	456		770		1,119	1,119	1,119
241 Professional Dues						866	866	866
243 Tax Sheltered Annuities	731	663				3,472	3,472	3,472
244 Insurance Benefits	79,410	54,260		37,118		46,993	46,993	46,993
2XX Employee Benefits Total:	125,777	94,894		66,824		106,824	106,824	106,824
383 Architect/Engineer Services		96						
3XX Purchased Services Total:		96						
3510 Custody And Care Of Children S Total:	351,876	270,862	2,625	220,740	3,347	330,588	330,588	330,588
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

General Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
4150 Capital Building Improvement Total:				1,000		1,000	1,000	1,000
5120 Short Term Debt								
620 Interest				1,000		1,000	1,000	1,000
6XX Other Objects Total:				1,000		1,000	1,000	1,000
5120 Short Term Debt Total:				1,000		1,000	1,000	1,000
5200 Transfers Of Funds								
710 Fund Modifications	2,848,283	2,378,702		608,000		1,145,000	1,145,000	1,145,000
7XX Transfers Total:	2,848,283	2,378,702		608,000		1,145,000	1,145,000	1,145,000
5200 Transfers Of Funds Total:	2,848,283	2,378,702		608,000		1,145,000	1,145,000	1,145,000
6110 Contingency Fund								
810 Planned Reserve				2,730,000		2,779,221	2,779,221	2,779,221
810 Planned Reserve Total:				2,730,000		2,779,221	2,779,221	2,779,221
6110 Contingency Fund Total:				2,730,000		2,779,221	2,779,221	2,779,221
6113 Open Enrollment								
810 Planned Reserve						900,000	900,000	900,000
810 Planned Reserve Total:						900,000	900,000	900,000
6113 Open Enrollment Total:						900,000	900,000	900,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	7,987,230	8,113,475		3,444,353		3,837,743	3,837,743	3,837,743
820 Unapp.Ending Fund Bal. Total:	7,987,230	8,113,475		3,444,353		3,837,743	3,837,743	3,837,743
7000 Reserves And Fund Balances Total:	7,987,230	8,113,475		3,444,353		3,837,743	3,837,743	3,837,743
Total Requirements:	152,013,105	147,216,736	1341.419	143,270,100	1317.872	147,623,000	149,112,000	149,112,000

Capital Equipment Fund

Capital Equipment Fund
Resources

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
21510 Interest On Investments		5,730						
21990 Miscellaneous Local Revenue	216							
21999 Miscellaneous	36,768	14,183		10,000				
23222 Bus Depreciation Replacement	458,917	407,599		462,890				
25200 Transfers From Other Funds	1,986,520	1,492,207						
25400 Net Working Capital	8,671,868	7,213,401		5,614,991				
Total Resources:	11,154,289	9,133,120		6,087,881				

Note: The Capital Equipment Fund was dissolved in 2012-13, and budget balances were moved to the Student Body Fund (Special Purpose Reserve) and Capital Projects Fund (Capital Equipment Reserve).

Capital Equipment Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
421 Textbooks	219,099	18,383		233,333				
431 Library Books	652	460						
432 Reference Books	285							
460 Non-Consumable Supplies	7,437	3,782						
470 Computer Software		999						
480 Computer Hardware	91,524	66,774						
4XX Supplies & Materials Total:	318,997	90,398		233,333				
1111 Regular Elementary School Prog Total:	318,997	90,398		233,333				
1112 Intermediate 4-5								
421 Textbooks	334,461							
431 Library Books	652							
432 Reference Books	285							
460 Non-Consumable Supplies	6,928							
480 Computer Hardware	49,339							
4XX Supplies & Materials Total:	391,664							
1112 Intermediate 4-5 Total:	391,664							
1121 Regular Middle School Program								
389 Other Non-Instruc.Prof.&Tech. Serv	70							
3XX Purchased Services Total:	70							
421 Textbooks	319,814	17,019		200,000				
432 Reference Books	9,373	4,763						
460 Non-Consumable Supplies	20,923	26,083						
470 Computer Software	2,506	140						
480 Computer Hardware	221,792	26,621						
4XX Supplies & Materials Total:	574,409	74,627		200,000				
1121 Regular Middle School Program Total:	574,479	74,627		200,000				
1131 Regular High School Program								
389 Other Non-Instruc.Prof.&Tech. Serv	10,642	19,915						
3XX Purchased Services Total:	10,642	19,915						
410 Supplies	3,529							
421 Textbooks	52,389	24,974		266,667				
432 Reference Books	5,222							
460 Non-Consumable Supplies	58,487	14,339						
470 Computer Software	2,223	6,150						
480 Computer Hardware	279,980	96,006						
4XX Supplies & Materials Total:	401,831	141,470		266,667				
541 Initial & Addnl. Equip. Purchases				495,000				

Note: The Capital Equipment Fund was dissolved in 2012-13, and budget balances were moved to the Student Body Fund (Special Purpose Reserve) and Capital Projects Fund (Capital Equipment Reserve).

Capital Equipment Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total:				495,000				
1131 Regular High School Program Total:	412,473	161,384		761,667				
1250 Less Restrictive Students W Di								
460 Non-Consumable Supplies		268						
4XX Supplies & Materials Total:		268						
1250 Less Restrictive Students W Di Total:		268						
1280 Alternative Education								
421 Textbooks	675							
460 Non-Consumable Supplies	905							
4XX Supplies & Materials Total:	1,579							
1280 Alternative Education Total:	1,579							
1XXX Instruction Total:	1,699,192	326,677		1,195,000				
2122 Counseling Services								
421 Textbooks		328						
4XX Supplies & Materials Total:		328						
2122 Counseling Services Total:		328						
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	512							
470 Computer Software	4,734	1,279						
480 Computer Hardware	23,020	19,794						
4XX Supplies & Materials Total:	28,266	21,073						
541 Initial & Addnl. Equip. Purchases	5,521							
5XX Capital Outlay Total:	5,521							
2190 Director Of Ed Services Total:	33,787	21,073						
2211 Improvement Of Instruction Ser								
421 Textbooks		9,074						

Note: The Capital Equipment Fund was dissolved in 2012-13, and budget balances were moved to the Student Body Fund (Special Purpose Reserve) and Capital Projects Fund (Capital Equipment Reserve).

Capital Equipment Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
480 Computer Hardware	7,148	2,290						
4XX Supplies & Materials Total:	7,148	11,364						
542 Replacement Equipment Purchases	10,976							
5XX Capital Outlay Total:	10,976							
2211 Improvement Of Instruction Ser Total:	18,124	11,364						
2214 Multicultural Ed								
460 Non-Consumable Supplies		858						
480 Computer Hardware	3,490							
4XX Supplies & Materials Total:	3,490	858						
2214 Multicultural Ed Total:	3,490	858						
2222 School Library/Media Center								
319 Other Instruc.Prof.& Tech.Service	1,795	5,652						
389 Other Non-Instruc.Prof.&Tech. Serv	395	3,742						
3XX Purchased Services Total:	2,190	9,394						
431 Library Books	27,473	11,080		165,000				
432 Reference Books	7,611	1,899						
460 Non-Consumable Supplies	4,375	509						
480 Computer Hardware	1,434	949						
4XX Supplies & Materials Total:	40,893	14,436		165,000				
542 Replacement Equipment Purchases	214							
5XX Capital Outlay Total:	214							
2222 School Library/Media Center Total:	43,297	23,831		165,000				
2223 Multimedia Services								
460 Non-Consumable Supplies	1,399	1,710						
480 Computer Hardware	96,521	14,881						
4XX Supplies & Materials Total:	97,919	16,591						
2223 Multimedia Services Total:	97,919	16,591						
2321 Office Of The Superintendent S								
410 Supplies	169	924						
460 Non-Consumable Supplies	150	1,367						
470 Computer Software	137	42						
480 Computer Hardware	8,226	6,077						
4XX Supplies & Materials Total:	8,681	8,409						
542 Replacement Equipment Purchases		5,858						

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Capital Equipment Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total:		5,858						
2321 Office Of The Superintendent S Total:	8,681	14,267						
2411 Principals Services								
421 Textbooks		34						
460 Non-Consumable Supplies	20,106	40,981						
470 Computer Software	2,449	3,636						
480 Computer Hardware	70,978	64,687						
4XX Supplies & Materials Total:	93,533	109,338						
542 Replacement Equipment Purchases	15,027	7,700		1,000,000				
5XX Capital Outlay Total:	15,027	7,700		1,000,000				
2411 Principals Services Total:	108,560	117,038		1,000,000				
2521 Financial & Support Services								
460 Non-Consumable Supplies		6,631						
480 Computer Hardware	0	886						
4XX Supplies & Materials Total:	0	7,517						
2521 Financial & Support Services Total:	0	7,517						
2542 Building Div Services								
460 Non-Consumable Supplies	15,062	8,036						
480 Computer Hardware	1,607							
4XX Supplies & Materials Total:	16,669	8,036						
541 Initial & Addnl. Equip. Purchases	1,957	15,178						
542 Replacement Equipment Purchases	53,460							
5XX Capital Outlay Total:	55,417	15,178						
2542 Building Div Services Total:	72,086	23,214						
2543 Grounds Division Services								
460 Non-Consumable Supplies	0	2,875						
480 Computer Hardware				1,000,000				
4XX Supplies & Materials Total:	0	2,875		1,000,000				
541 Initial & Addnl. Equip. Purchases	98,815	30,556						
542 Replacement Equipment Purchases		32,340						
5XX Capital Outlay Total:	98,815	62,896						
2543 Grounds Division Services Total:	98,815	65,771		1,000,000				

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Capital Equipment Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2544 Building Maint Improvements								
389 Other Non-Instruc.Prof.&Tech. Serv	1,000							
3XX Purchased Services Total:	1,000							
460 Non-Consumable Supplies		465						
4XX Supplies & Materials Total:		465						
522 Bldg. Improv. (Done Maint. Dept.)	6,512	2,745						
531 Improvement Of Sites	76							
5XX Capital Outlay Total:	6,588	2,745						
2544 Building Maint Improvements Total:	7,588	3,210						
2548 Care Of Buildings Services								
460 Non-Consumable Supplies	24,066							
4XX Supplies & Materials Total:	24,066							
541 Initial & Addnl. Equip. Purchases	4,046							
5XX Capital Outlay Total:	4,046							
2548 Care Of Buildings Services Total:	28,111							
2554 Vehicle Purch.Serv. & Maint.Se								
389 Other Non-Instruc.Prof.&Tech. Serv				1,000				
3XX Purchased Services Total:				1,000				
2554 Vehicle Purch.Serv. & Maint.Se Total:				1,000				
2575 Purchasing And Warehouse Servi								
460 Non-Consumable Supplies	231	7,301						
480 Computer Hardware		655						
4XX Supplies & Materials Total:	231	7,956						
2575 Purchasing And Warehouse Servi Total:	231	7,956						
2630 Public Information Services								
460 Non-Consumable Supplies		5,853						
480 Computer Hardware	538	1,375						
4XX Supplies & Materials Total:	538	7,228						
2630 Public Information Services Total:	538	7,228						
2660 Computing & Info Services								
460 Non-Consumable Supplies		680						
470 Computer Software	9,233							

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Capital Equipment Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
480 Computer Hardware	4,018	9,607		1,000,000				
4XX Supplies & Materials Total:	13,251	10,287		1,000,000				
550 Technology	20,524							
5XX Capital Outlay Total:	20,524							
2660 Computing & Info Services Total:	33,775	10,287		1,000,000				
2XXX Support Services Total:	557,583	330,533		3,166,000				
3100 Food Services								
480 Computer Hardware				1,000				
4XX Supplies & Materials Total:				1,000				
3100 Food Services Total:				1,000				
5110 Long-Term Debt Service								
610 Principal	537,003	771,121		865,273				
622 Interest/Buses	101,811	105,509		158,741				
6XX Other Objects Total:	638,813	876,629		1,024,014				
5110 Long-Term Debt Service Total:	638,813	876,629		1,024,014				
5200 Transfers Of Funds								
710 Fund Modifications	1,045,300	750,099		450,000				
7XX Transfers Total:	1,045,300	750,099		450,000				
5200 Transfers Of Funds Total:	1,045,300	750,099		450,000				
6110 Contingency Fund								
810 Planned Reserve				251,867				
810 Planned Reserve Total:				251,867				
6110 Contingency Fund Total:				251,867				
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	7,213,401	6,849,181						
820 Unapp. Ending Fund Bal. Total:	7,213,401	6,849,181						
7000 Reserves And Fund Balances Total:	7,213,401	6,849,181						
Total Requirements:	11,154,289	9,133,120		6,087,881				

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Federal, State, and Local Programs Fund

Federal/State/Local Programs
Resources

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
21311 Tuition From Pupils Or Parents	84,471	82,060		77,000		79,310	79,310	79,310
21312 Tuition-Other S.D. Within The St.						499,500	499,500	499,500
21519 Interest Other Investments	0	172						
21911 Building Rental	40,837	42,873		49,000		49,000	49,000	49,000
21920 Private Grants	611,823	552,391		558,693		476,170	476,170	476,170
21990 Miscellaneous Local Revenue	1,882,396	2,409,945		2,722,707		3,194,012	3,194,012	3,194,012
21992 Other Local Reimbursements	5,812	6,242		5,800		6,243	6,243	6,243
21995 Membership Pledges	152,071	168,119		171,773		168,000	168,000	168,000
21998 Underwriting-Krvm	32,392	181,451		179,146		190,000	190,000	190,000
21999 Miscellaneous	222,653	184,928		182,539		234,404	234,404	234,404
22199 Other Intermediate Sources		15,512		5,961		16,200	16,200	16,200
23199 Other Unrestricted Grants-In-Aid		39,153						
23204 Drivers' Education	46,140	65,550		76,700		79,001	79,001	79,001
23299 Other Restricted Grants-In-Aid	203,492	40,968				26,100	26,100	26,100
23990 Other Revenue From State Sources	1,551,033	1,367,533		1,349,601		1,362,403	1,362,403	1,362,403
24300 Restricted Revenue Direct From Federal Gov	164,040	2,620						
24311 Indian Education	242,419	318,965		286,888		282,922	282,922	282,922
24500 Restricted Revenue From Federal Gov-Thru State	6,859,819	5,996,836		5,567,040		5,541,959	6,209,275	6,209,275
24501 Title I Revenue	5,640	11,879		3,034,433		9,557	9,557	9,557
24502 Title Vi Esea	31,468	10,815						
24506 Carl Perkins Vocational Education	156,831	129,010		103,000		76,500	76,500	76,500
24508 P.L. 94-142 Handicapped	3,563,394	3,544,134		50,065		2,860,870	2,860,870	2,860,870
24530 Drug & Alcohol Prevention	406,665	436,027						
24700 Grants-In-Aid Fed Govt Inter.Agenc	3,132	1,868						
24990 Other Revenue Fm Federal Sources	331,039	296,900				14,000	14,000	14,000
24500 Restricted Revenue From Federal Gov-Thru State	14,409							
24500 Restricted Revenue From Federal Gov-Thru State	2,255							
Total Resources:	16,614,229	15,905,952		14,420,346		15,166,151	15,833,467	15,833,467

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	58,874	152,564						
112 Classified Salaries	39,800	40,682				820,000	820,000	820,000
122 Subs-Classified Salaries	496							
124 Temps-Classified Salaries	9,010	4,086						
131 Licensed Salaries-Add'l	1,401	11,131						
1XX Salaries Total:	109,582	208,463				820,000	820,000	820,000
211 PERS Employer Contribution	18,632	49,572						
213 PERS Tier 3 OPSRP	353	637						
214 PERS Debt Service	114	1,279						
220 Social Security Administration	12,614	15,557						
231 Worker's Compensation	56	1,204						
232 State Unemployment Insurance	36	1,267						
241 Professional Dues		1,600						
243 Tax Sheltered Annuities	10	2,896						
244 Insurance Benefits	33,247	59,819						
2XX Employee Benefits Total:	65,062	133,832						
319 Other Instruc.Prof. & Tech.Service	14,756	18,686						
322 Repairs & Maint.Svcs.(On Contract)		802						
324 Rentals	841	1,810						
341 Travel - Local In-District	351	442						
342 Travel & Exp. Out Of District	553	864						
343 Travel & Fees, Student		2,128						
346 In-District Expense	177	1,223						
353 Postage		14						
3XX Purchased Services Total:	16,678	25,969						
410 Supplies	26,625	31,986		700,000				
421 Textbooks	375	4,828						
432 Reference Books	266							
460 Non-Consumable Supplies	4,833	14,501						
470 Computer Software	2,500	12,503						
480 Computer Hardware	7,230	173,042						
4XX Supplies & Materials Total:	41,828	236,860		700,000				
1111 Regular Elementary School Prog Total:	233,150	605,123		700,000		820,000	820,000	820,000
1112 Intermediate 4-5								
111 Licensed Salaries	2,760							
112 Classified Salaries	3,367							
122 Subs-Classified Salaries	95							
131 Licensed Salaries-Add'l	449							
1XX Salaries Total:	6,670							
211 PERS Employer Contribution	1,163							
213 PERS Tier 3 OPSRP	29							

Federal/State/Local Programs
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service	18							
220 Social Security Administration	737							
231 Worker's Compensation	3							
232 State Unemployment Insurance	3							
244 Insurance Benefits	2,293							
2XX Employee Benefits Total:	4,245							
319 Other Instruc.Prof. & Tech.Service	12,372							
324 Rentals	1,075							
343 Travel & Fees, Student	2,375							
346 In-District Expense	555							
3XX Purchased Services Total:	16,378							
410 Supplies	12,530	0						
431 Library Books	534							
460 Non-Consumable Supplies	4,781							
470 Computer Software	1,528	0						
480 Computer Hardware	44,144	0						
4XX Supplies & Materials Total:	63,517	0						
1112 Intermediate 4-5 Total:	90,811	0						
1113 Elementary Extra-Curricular								
319 Other Instruc.Prof. & Tech.Service				7,500				
389 Other Non-Instruc.Prof.&Tech. Serv		1,000						
3XX Purchased Services Total:		1,000		7,500				
431 Library Books	226							
4XX Supplies & Materials Total:	226							
1113 Elementary Extra-Curricular Total:	226	1,000		7,500				
1121 Regular Middle School Program								
111 Licensed Salaries	37,685	85,045						
112 Classified Salaries	7,065	16,109						
121 Subs-Licensed Salaries		341						
124 Temps-Classified Salaries	440							
131 Licensed Salaries-Add'l	167	2,009						
1XX Salaries Total:	45,356	103,504						
211 PERS Employer Contribution	7,924	24,335						
213 PERS Tier 3 OPSRP	23	914						
214 PERS Debt Service	75	1,013						
220 Social Security Administration	5,857	7,575						
231 Worker's Compensation	22	585						
232 State Unemployment Insurance	18	605						
241 Professional Dues		1,600						

Federal/State/Local Programs
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	38	2,017						
244 Insurance Benefits	10,816	30,406						
2XX Employee Benefits Total:	24,774	69,049						
311 Instruction Services		459						
319 Other Instruc.Prof.& Tech.Service	15,789	5,400						
342 Travel & Exp. Out Of District	3,638							
343 Travel & Fees, Student	2,672							
346 In-District Expense	1,853	1,802						
389 Other Non-Instruc.Prof.&Tech. Serv	244	850						
3XX Purchased Services Total:	24,197	8,512						
410 Supplies	21,026	10,472						
421 Textbooks	3,760							
460 Non-Consumable Supplies	28,332	4,886						
470 Computer Software	52	2,032						
480 Computer Hardware	8,811	3,409						
4XX Supplies & Materials Total:	61,980	20,799						
541 Initial & Addnl. Equip. Purchases		5,734						
5XX Capital Outlay Total:		5,734						
1121 Regular Middle School Program Total:	156,307	207,597						
1122 Middle School Activities								
343 Travel & Fees, Student	1,642	0						
346 In-District Expense	300							
389 Other Non-Instruc.Prof.&Tech. Serv		2,754						
3XX Purchased Services Total:	1,942	2,754						
410 Supplies	144							
4XX Supplies & Materials Total:	144							
1122 Middle School Activities Total:	2,086	2,754						
1131 Regular High School Program								
111 Licensed Salaries	92,238	127,486	0.200	11,752	0.200	12,430	12,430	12,430
112 Classified Salaries	56,225	2,650						
121 Subs-Licensed Salaries	1,679	322						
123 Temps-Licensed Salaries		1,911						
131 Licensed Salaries-Add'l	2,579							
1XX Salaries Total:	152,721	132,368	0.200	11,752	0.200	12,430	12,430	12,430
211 PERS Employer Contribution	22,055	30,069		3,009		4,195	4,195	4,195
213 PERS Tier 3 OPSRP	3,115	1,929						
214 PERS Debt Service	2,462	747						
220 Social Security Administration	15,890	9,909		899		951	951	951

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation	348	775		76		139	139	139
232 State Unemployment Insurance	270	813		71		62	62	62
243 Tax Sheltered Annuities	748	2,141		200		208	208	208
244 Insurance Benefits	40,865	32,192		2,716		2,780	2,780	2,780
2XX Employee Benefits Total:	85,752	78,575		6,971		8,335	8,335	8,335
319 Other Instruc.Prof.& Tech.Service	132,010	152,440		167,248		170,311	170,311	170,311
324 Rentals	3,800	2,037						
341 Travel - Local In-District	77							
342 Travel & Exp. Out Of District	4,356	634						
343 Travel & Fees, Student		1,274						
346 In-District Expense	865	1,176						
389 Other Non-Instruc.Prof.&Tech. Serv	5,989	2,405						
3XX Purchased Services Total:	147,098	159,965		167,248		170,311	170,311	170,311
410 Supplies	21,825	12,018				14,000	14,000	14,000
421 Textbooks	1,101	3,980						
432 Reference Books	156							
460 Non-Consumable Supplies	27,704	6,096				24,000	24,000	24,000
470 Computer Software	10,581							
480 Computer Hardware	16,136	45,148				32,500	32,500	32,500
4XX Supplies & Materials Total:	77,504	67,241				70,500	70,500	70,500
541 Initial & Addnl. Equip. Purchases		6,928						
5XX Capital Outlay Total:		6,928						
640 Dues And Fees	744							
6XX Other Objects Total:	744							
868 Other Than Home To School	65							
8XX Maintenance Supplies Total:	65							
1131 Regular High School Program Total:	463,883	445,079	0.200	185,971	0.200	261,576	261,576	261,576
1132 Student Activities								
112 Classified Salaries	225							
122 Subs-Classified Salaries	14,328							
131 Licensed Salaries-Add'l	3,742	750						
1XX Salaries Total:	18,294	750						
211 PERS Employer Contribution	296	166						
213 PERS Tier 3 OPSRP	281							
214 PERS Debt Service	149	30						
220 Social Security Administration	551	57						
231 Worker's Compensation	98	3						
232 State Unemployment Insurance	29	3						

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	1,404	259						
342 Travel & Exp. Out Of District		1,595						
343 Travel & Fees, Student	1,564	3,230		8,000				
346 In-District Expense	57							
389 Other Non-Instruc.Prof.&Tech. Serv	745							
3XX Purchased Services Total:	2,366	4,825		8,000				
410 Supplies	1,662	5,121						
460 Non-Consumable Supplies	1,721							
470 Computer Software	40							
4XX Supplies & Materials Total:	3,422	5,121						
641 Extra-Curricular Scholarships						25,000	25,000	25,000
6XX Other Objects Total:						25,000	25,000	25,000
1132 Student Activities Total:	25,486	10,955		8,000		25,000	25,000	25,000
1210 Programs For Gifted & Talented								
410 Supplies	1,850			1,402				
470 Computer Software	2,853							
480 Computer Hardware		717						
4XX Supplies & Materials Total:	4,703	717		1,402				
1210 Programs For Gifted & Talented Total:	4,703	717		1,402				
1220 Restrictive Programs								
111 Licensed Salaries	902,481	922,797	15.978	947,414	15.453	879,942	879,942	879,942
112 Classified Salaries	514,896	465,070	19.840	590,463	17.550	503,318	503,318	503,318
121 Subs-Licensed Salaries	1,320	3,762						
122 Subs-Classified Salaries	599	11,399						
123 Temps-Licensed Salaries	68,807	34,264		21,873				
124 Temps-Classified Salaries	5,038	5,225						
131 Licensed Salaries-Add'l	7,083	12,464						
132 Nonlicensed Salaries O/T	9,698	8,980						
1XX Salaries Total:	1,509,922	1,463,960	35.818	1,559,750	33.003	1,383,260	1,383,260	1,383,260
211 PERS Employer Contribution	165,229	206,784		393,696		466,849	466,849	466,849
213 PERS Tier 3 OPSRP	48,242	80,012						
214 PERS Debt Service	52,763	64,025						
220 Social Security Administration	110,644	106,737		119,322		104,458	104,458	104,458
231 Worker's Compensation	7,009	6,172		9,716		15,943	15,943	15,943
232 State Unemployment Insurance	5,767	5,562		9,780		6,916	6,916	6,916
243 Tax Sheltered Annuities	13,173	15,217		16,911		16,079	16,079	16,079
244 Insurance Benefits	458,307	443,768		495,139		440,822	440,822	440,822
249 District Retirement Fund				522				

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	861,134	928,277		1,045,086		1,051,067	1,051,067	1,051,067
321 Equip. Rep.(Not On Serv. Contract)	875	511						
324 Rentals	119	15,586		17,000		7,000	7,000	7,000
341 Travel - Local In-District	40,530	61,994		43,798		20,000	20,000	20,000
342 Travel & Exp. Out Of District	29,960	8,755						
343 Travel & Fees, Student		158						
346 In-District Expense	1,909	14						
351 Telephone	4,719	2,354						
353 Postage	776	238						
354 Advertising		447						
389 Other Non-Instruc.Prof.&Tech. Serv	70,706	12,605		38,007		91,326	91,326	91,326
3XX Purchased Services Total:	149,595	102,661		98,805		118,326	118,326	118,326
410 Supplies	15,723	10,270		116,084		87,597	87,597	87,597
432 Reference Books	2,344	56						
460 Non-Consumable Supplies	42,874	18,314						
470 Computer Software	3,810	3,568						
480 Computer Hardware	9,000	4,187						
4XX Supplies & Materials Total:	73,750	36,395		116,084		87,597	87,597	87,597
640 Dues And Fees	270	701						
6XX Other Objects Total:	270	701						
1220 Restrictive Programs Total:	2,594,671	2,531,995	35.818	2,819,725	33.003	2,640,250	2,640,250	2,640,250
1221 Elementary-Restricted								
111 Licensed Salaries					2.000	114,700	114,700	114,700
112 Classified Salaries					5.250	136,038	136,038	136,038
1XX Salaries Total:					7.250	250,738	250,738	250,738
211 PERS Employer Contribution						84,625	84,625	84,625
220 Social Security Administration						19,181	19,181	19,181
231 Worker's Compensation						2,808	2,808	2,808
232 State Unemployment Insurance						1,254	1,254	1,254
243 Tax Sheltered Annuities						2,008	2,008	2,008
244 Insurance Benefits						101,930	101,930	101,930
2XX Employee Benefits Total:						211,806	211,806	211,806
410 Supplies						30,148	30,148	30,148
4XX Supplies & Materials Total:						30,148	30,148	30,148
1221 Elementary-Restricted Total:					7.250	492,692	492,692	492,692
1223 High School-Restricted								
111 Licensed Salaries					0.250	10,985	10,985	10,985
112 Classified Salaries					0.876	26,220	26,220	26,220

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:					1.126	37,205	37,205	37,205
211 PERS Employer Contribution						12,557	12,557	12,557
220 Social Security Administration						2,846	2,846	2,846
231 Worker's Compensation						417	417	417
232 State Unemployment Insurance						187	187	187
243 Tax Sheltered Annuities						675	675	675
244 Insurance Benefits						17,595	17,595	17,595
2XX Employee Benefits Total:						34,277	34,277	34,277
1223 High School-Restricted Total:					1.126	71,482	71,482	71,482
1229 Other Restrictive Programs								
111 Licensed Salaries	101,072	50,810	1.000	52,690	1.000	54,640	54,640	54,640
1XX Salaries Total:	101,072	50,810	1.000	52,690	1.000	54,640	54,640	54,640
211 PERS Employer Contribution	11,090	3,117		13,489		18,441	18,441	18,441
213 PERS Tier 3 OPSRP	4,897	7,274						
214 PERS Debt Service	3,945	2,414						
220 Social Security Administration	7,369	3,687		4,031		4,180	4,180	4,180
231 Worker's Compensation	464	233		343		612	612	612
232 State Unemployment Insurance	385	193		316		273	273	273
243 Tax Sheltered Annuities	2,400	1,200		1,000		1,040	1,040	1,040
244 Insurance Benefits	26,100	13,200		13,580		13,900	13,900	13,900
2XX Employee Benefits Total:	56,650	31,317		32,759		38,446	38,446	38,446
410 Supplies	597	233						
432 Reference Books		1,088						
4XX Supplies & Materials Total:	597	1,321						
1229 Other Restrictive Programs Total:	158,318	83,448	1.000	85,449	1.000	93,086	93,086	93,086
1250 Less Restrictive Students W Di								
111 Licensed Salaries	813,364	894,638	9.400	525,133				
112 Classified Salaries	590,886	528,448	23.563	645,560				
121 Subs-Licensed Salaries	24,139	28,713						
124 Temps-Classified Salaries	15,750	12,369						
131 Licensed Salaries-Add'l	1,581							
1XX Salaries Total:	1,445,720	1,464,167	32.963	1,170,693				
211 PERS Employer Contribution	145,004	203,411		299,697				
213 PERS Tier 3 OPSRP	77,812	99,499						
214 PERS Debt Service	54,590	67,682						
220 Social Security Administration	107,047	107,908		89,558				
231 Worker's Compensation	6,801	6,830		7,609				
232 State Unemployment Insurance	5,479	5,534		7,025				
243 Tax Sheltered Annuities	20,586	23,514		17,469				

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	533,720	504,749		458,005				
2XX Employee Benefits Total:	951,040	1,019,128		879,363				
319 Other Instruc.Prof. & Tech.Service	723							
341 Travel - Local In-District	2,315	2,999						
342 Travel & Exp. Out Of District	3,174	6,442						
346 In-District Expense	1,162	826						
351 Telephone	3,462	3,244						
3XX Purchased Services Total:	10,837	13,511						
410 Supplies	13,269	11,056		70,866		27,811	27,811	27,811
421 Textbooks	9,673	3,614						
432 Reference Books		218						
460 Non-Consumable Supplies	12,899							
480 Computer Hardware	7,063	590						
4XX Supplies & Materials Total:	42,904	15,477		70,866		27,811	27,811	27,811
1250 Less Restrictive Students W Di Total:	2,450,500	2,512,284	32.963	2,120,922		27,811	27,811	27,811
1251 Elem-Less Restricted								
111 Licensed Salaries						0	0	0
112 Classified Salaries					5.501	143,935	143,935	143,935
1XX Salaries Total:					5.501	143,935	143,935	143,935
211 PERS Employer Contribution						48,578	48,578	48,578
220 Social Security Administration						11,011	11,011	11,011
231 Worker's Compensation						1,612	1,612	1,612
232 State Unemployment Insurance						720	720	720
243 Tax Sheltered Annuities						1,212	1,212	1,212
244 Insurance Benefits						84,992	84,992	84,992
2XX Employee Benefits Total:						148,125	148,125	148,125
1251 Elem-Less Restricted Total:					5.501	292,060	292,060	292,060
1252 Ms-Less Restricted								
111 Licensed Salaries					2.500	144,088	144,088	144,088
112 Classified Salaries					5.126	135,385	135,385	135,385
1XX Salaries Total:					7.626	279,473	279,473	279,473
211 PERS Employer Contribution						94,323	94,323	94,323
220 Social Security Administration						21,380	21,380	21,380
231 Worker's Compensation						3,129	3,129	3,129
232 State Unemployment Insurance						1,396	1,396	1,396
243 Tax Sheltered Annuities						3,249	3,249	3,249
244 Insurance Benefits						119,631	119,631	119,631
2XX Employee Benefits Total:						243,108	243,108	243,108

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1252 Ms-Less Restricted Total:					7.626	522,581	522,581	522,581
1253 Hs-Less Restricted								
111 Licensed Salaries					3.900	214,123	214,123	214,123
112 Classified Salaries					11.500	326,050	326,050	326,050
1XX Salaries Total:					15.400	540,173	540,173	540,173
211 PERS Employer Contribution						182,309	182,309	182,309
220 Social Security Administration						41,324	41,324	41,324
231 Worker's Compensation						6,051	6,051	6,051
232 State Unemployment Insurance						2,701	2,701	2,701
243 Tax Sheltered Annuities						6,943	6,943	6,943
244 Insurance Benefits						232,095	232,095	232,095
249 District Retirement Fund						6,518	6,518	6,518
2XX Employee Benefits Total:						477,941	477,941	477,941
410 Supplies						9,919	9,919	9,919
4XX Supplies & Materials Total:						9,919	9,919	9,919
1253 Hs-Less Restricted Total:					15.400	1,028,033	1,028,033	1,028,033
1260 Early Intervention								
111 Licensed Salaries	67,070	67,766	1.100	64,720	1.100	69,061	69,061	69,061
121 Subs-Licensed Salaries	92							
131 Licensed Salaries-Add'l		1,837		7,500				
1XX Salaries Total:	67,162	69,603	1.100	72,220	1.100	69,061	69,061	69,061
211 PERS Employer Contribution	8,722	12,255		18,488		23,308	23,308	23,308
213 PERS Tier 3 OPSRP	1,654	2,532						
214 PERS Debt Service	2,575	3,254						
220 Social Security Administration	4,868	5,086		5,525		5,283	5,283	5,283
231 Worker's Compensation	304	315		469		774	774	774
232 State Unemployment Insurance	254	266		434		345	345	345
243 Tax Sheltered Annuities	420	420		1,100		1,144	1,144	1,144
244 Insurance Benefits	14,355	14,520		14,938		15,574	15,574	15,574
2XX Employee Benefits Total:	33,151	38,647		40,954		46,428	46,428	46,428
319 Other Instruc.Prof. & Tech.Service	26,880							
3XX Purchased Services Total:	26,880							
410 Supplies				3,830		3,265	3,265	3,265
4XX Supplies & Materials Total:				3,830		3,265	3,265	3,265
1260 Early Intervention Total:	127,194	108,250	1.100	117,004	1.100	118,754	118,754	118,754
1271 Remediation								

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
111 Licensed Salaries	45,256							
112 Classified Salaries	203,708	128,912	2.000	50,720				
121 Subs-Licensed Salaries	1,389							
122 Subs-Classified Salaries		1,753						
124 Temps-Classified Salaries	1,230	4,040						
131 Licensed Salaries-Add'l	14,826	2,327						
1XX Salaries Total:	266,408	137,032	2.000	50,720				
211 PERS Employer Contribution	26,716	20,661		13,015				
213 PERS Tier 3 OPSRP	8,484	5,557						
214 PERS Debt Service	9,014	5,879						
220 Social Security Administration	19,297	9,933		3,880				
231 Worker's Compensation	1,301	614		330				
232 State Unemployment Insurance	1,007	515		304				
243 Tax Sheltered Annuities	2,433	518						
244 Insurance Benefits	95,130	56,385		28,040				
2XX Employee Benefits Total:	163,381	100,061		45,569				
319 Other Instruc.Prof.& Tech.Service	102,595	106,294						
342 Travel & Exp. Out Of District		-304						
343 Travel & Fees, Student	672							
346 In-District Expense	71	68						
351 Telephone	1,129	584						
3XX Purchased Services Total:	104,467	106,642						
410 Supplies	4,052	421		19,108				
4XX Supplies & Materials Total:	4,052	421		19,108				
1271 Remediation Total:	538,308	344,156	2.000	115,397				
1272 Title 1								
111 Licensed Salaries	974,110	837,054	14.196	833,305	14.435	827,847	1,047,298	1,047,298
112 Classified Salaries	642,343	464,232	16.953	431,120	19.790	508,256	628,838	628,838
121 Subs-Licensed Salaries	16,190	16,655		3,686		12,590	12,590	12,590
122 Subs-Classified Salaries		6,907						
124 Temps-Classified Salaries		13,970						
131 Licensed Salaries-Add'l	2,556	3,277		12,281		13,174	13,174	13,174
1XX Salaries Total:	1,635,200	1,342,097	31.149	1,280,392	34.225	1,361,867	1,701,900	1,701,900
211 PERS Employer Contribution	194,043	215,072		328,234		456,342	571,104	571,104
213 PERS Tier 3 OPSRP	51,356	61,224						
214 PERS Debt Service	60,992	61,242						
220 Social Security Administration	117,484	96,909		97,950		104,183	130,196	130,196
231 Worker's Compensation	7,659	6,169		8,322		15,254	19,062	19,062
232 State Unemployment Insurance	6,129	5,028		4,682		6,809	8,509	8,509
243 Tax Sheltered Annuities	20,539	17,283		14,196		14,435	70,435	70,435
244 Insurance Benefits	587,203	470,288		431,361		478,845	478,845	478,845

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	1,045,406	933,213		884,745		1,075,868	1,278,151	1,278,151
319 Other Instruc.Prof. & Tech.Service	148,549	166,795		150,027		108,229	108,229	108,229
346 In-District Expense	9,274	9,162						
353 Postage	25	23						
389 Other Non-Instruc.Prof.&Tech. Serv	350							
3XX Purchased Services Total:	158,197	175,981		150,027		108,229	108,229	108,229
410 Supplies	26,647	34,632				130,245	130,245	130,245
421 Textbooks	7,168	8,523						
440 Periodicals	199							
460 Non-Consumable Supplies	4,150	897						
470 Computer Software	2,970	304						
480 Computer Hardware	29,689	12,959						
4XX Supplies & Materials Total:	70,823	57,315				130,245	130,245	130,245
720 Flow-Through	41							
7XX Transfers Total:	41							
1272 Title 1 Total:	2,909,667	2,508,605	31.149	2,315,164	34.225	2,676,209	3,218,525	3,218,525
1280 Alternative Education								
111 Licensed Salaries	20,875	86,520	0.300	20,384	0.300	20,996	20,996	20,996
112 Classified Salaries	25,086	32,828	2.500	66,134	0.750	20,185	20,185	20,185
121 Subs-Licensed Salaries		1,156						
131 Licensed Salaries-Add'l	1,795	1,139						
139 Cell Phone Stipend	90	90						
1XX Salaries Total:	47,845	121,732	2.800	86,518	1.050	41,181	41,181	41,181
211 PERS Employer Contribution	5,607	23,251		22,148		13,898	13,898	13,898
213 PERS Tier 3 OPSRP	1,800	2,786						
214 PERS Debt Service	1,830	5,719						
220 Social Security Administration	3,612	9,105		6,618		3,150	3,150	3,150
231 Worker's Compensation	226	561		562		461	461	461
232 State Unemployment Insurance	189	476		519		206	206	206
243 Tax Sheltered Annuities	85	1,370		1,127		312	312	312
244 Insurance Benefits	16,264	34,225		39,124		11,587	11,587	11,587
2XX Employee Benefits Total:	29,614	77,494		70,098		29,614	29,614	29,614
319 Other Instruc.Prof. & Tech.Service	209,989	203,595		212,091		236,961	236,961	236,961
321 Equip. Rep.(Not On Serv. Contract)	448							
341 Travel - Local In-District		8						
342 Travel & Exp. Out Of District		2,699						
346 In-District Expense	377							
353 Postage	62	122						
389 Other Non-Instruc.Prof.&Tech. Serv	625							

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	211,502	206,424		212,091		236,961	236,961	236,961
410 Supplies	9,474	8,981						
421 Textbooks	43							
460 Non-Consumable Supplies		3,424						
470 Computer Software	300							
480 Computer Hardware		3,892						
4XX Supplies & Materials Total:	9,817	16,297						
1280 Alternative Education Total:	298,778	421,946	2.800	368,707	1.050	307,756	307,756	307,756
1283 High School-Alt Ed								
111 Licensed Salaries					1.000	63,186	63,186	63,186
112 Classified Salaries					0.875	24,021	24,021	24,021
1XX Salaries Total:					1.875	87,207	87,207	87,207
211 PERS Employer Contribution						29,432	29,432	29,432
220 Social Security Administration						6,672	6,672	6,672
231 Worker's Compensation						977	977	977
232 State Unemployment Insurance						436	436	436
243 Tax Sheltered Annuities						1,340	1,340	1,340
244 Insurance Benefits						28,020	28,020	28,020
2XX Employee Benefits Total:						66,877	66,877	66,877
1283 High School-Alt Ed Total:					1.875	154,084	154,084	154,084
1288 Charter Flow-Through								
341 Travel - Local In-District		231						
342 Travel & Exp. Out Of District	538	2,879						
346 In-District Expense	2,461	85						
389 Other Non-Instruc.Prof.&Tech. Serv	67,355	20,306						
3XX Purchased Services Total:	70,354	23,502						
410 Supplies	2,272	953						
4XX Supplies & Materials Total:	2,272	953						
640 Dues And Fees	1,000	1,069						
6XX Other Objects Total:	1,000	1,069						
1288 Charter Flow-Through Total:	73,626	25,524						
1291 English Language Learner								
112 Classified Salaries	21,865	20,347	0.500	12,680	0.500	15,702	15,702	15,702
122 Subs-Classified Salaries		7,589						
124 Temps-Classified Salaries		481						
131 Licensed Salaries-Add'l	1,460							

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
139 Cell Phone Stipend	360	244						
1XX Salaries Total:	23,686	28,661	0.500	12,680	0.500	15,702	15,702	15,702
211 PERS Employer Contribution	1,538	1,246		3,254		5,299	5,299	5,299
213 PERS Tier 3 OPSRP	2,204	2,908						
214 PERS Debt Service	916	1,046						
220 Social Security Administration	1,776	2,165		970		1,201	1,201	1,201
231 Worker's Compensation	113	80		82		82	82	82
232 State Unemployment Insurance	93	113		76		79	79	79
243 Tax Sheltered Annuities	273	181						
244 Insurance Benefits	9,153	9,076		7,010		7,060	7,060	7,060
2XX Employee Benefits Total:	16,066	16,816		11,392		13,721	13,721	13,721
319 Other Instruc.Prof.& Tech.Service	11,198	10,470				12,000	12,000	12,000
3XX Purchased Services Total:	11,198	10,470				12,000	12,000	12,000
410 Supplies	174					1,636	1,636	1,636
421 Textbooks	4,585	2,137						
4XX Supplies & Materials Total:	4,759	2,137				1,636	1,636	1,636
1291 English Language Learner Total:	55,708	58,084	0.500	24,072	0.500	43,059	43,059	43,059
1294 Youth Corrections								
111 Licensed Salaries	52,781	54,810	1.000	58,700	0.500	29,379	29,379	29,379
112 Classified Salaries	10,954				0.625	14,147	14,147	14,147
121 Subs-Licensed Salaries	2,697	2,036						
131 Licensed Salaries-Add'l	13,498	8,917						
1XX Salaries Total:	79,931	65,764	1.000	58,700	1.125	43,526	43,526	43,526
211 PERS Employer Contribution	10,934	13,823		15,027		14,690	14,690	14,690
213 PERS Tier 3 OPSRP	1,251	124						
214 PERS Debt Service	3,003	2,958						
220 Social Security Administration	6,148	4,714		4,491		3,329	3,329	3,329
231 Worker's Compensation	365	297		381		487	487	487
232 State Unemployment Insurance	303	246		352		218	218	218
243 Tax Sheltered Annuities	600	600		1,000		520	520	520
244 Insurance Benefits	19,536	13,200		13,580		19,008	19,008	19,008
2XX Employee Benefits Total:	42,140	35,961		34,831		38,252	38,252	38,252
410 Supplies	150	77		2,559		4,904	4,904	4,904
421 Textbooks	61							
480 Computer Hardware	747							
4XX Supplies & Materials Total:	958	77		2,559		4,904	4,904	4,904
1294 Youth Corrections Total:	123,028	101,802	1.000	96,090	1.125	86,682	86,682	86,682
1299 Other Programs								

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
324 Rentals	4,000							
342 Travel & Exp. Out Of District	13							
351 Telephone	5							
3XX Purchased Services Total:	4,018							
410 Supplies	952							
4XX Supplies & Materials Total:	952							
1299 Other Programs Total:	4,970							
1460 Special Programs Summer School								
112 Classified Salaries	450							
123 Temps-Licensed Salaries	4,961	2,675						
124 Temps-Classified Salaries	34,275	40,025		40,458		44,504	44,504	44,504
131 Licensed Salaries-Add'l	38,189	45,255		48,962		51,642	51,642	51,642
132 Nonlicensed Salaries O/T	53							
1XX Salaries Total:	77,927	87,954		89,420		96,146	96,146	96,146
211 PERS Employer Contribution	7,372	14,191		12,535		17,429	17,429	17,429
213 PERS Tier 3 OPSRP	2,344	3,928						
214 PERS Debt Service	2,285	3,437						
220 Social Security Administration	4,845	6,516		6,841		7,356	7,356	7,356
231 Worker's Compensation	313	417		581		1,076	1,076	1,076
232 State Unemployment Insurance	253	340		536		481	481	481
243 Tax Sheltered Annuities	156	260						
244 Insurance Benefits	774	2,022						
2XX Employee Benefits Total:	18,341	31,110		20,493		26,342	26,342	26,342
319 Other Instruc.Prof.& Tech.Service		199						
324 Rentals		3,109						
353 Postage		141						
3XX Purchased Services Total:		3,449						
410 Supplies	2,620	3,192				7,332	7,332	7,332
421 Textbooks		971						
4XX Supplies & Materials Total:	2,620	4,163				7,332	7,332	7,332
1460 Special Programs Summer School Total:	98,888	126,676		109,913		129,820	129,820	129,820
1XXX Instruction Total:	10,410,308	10,095,995	108.530	9,075,316	110.981	9,790,935	10,333,251	10,333,251
2110 Attendance & Social Work Servi								
111 Licensed Salaries	26,856	26,631	0.450	26,415	0.268	15,081	15,081	15,081
112 Classified Salaries	47,892	33,133	1.125	29,408	1.205	33,561	33,561	33,561
118 Professional Salaries						2,946	2,946	2,946
131 Licensed Salaries-Add'l						1,107	1,107	1,107

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
139 Cell Phone Stipend		83						
1XX Salaries Total:	74,747	59,847	1.575	55,823	1.473	52,695	52,695	52,695
211 PERS Employer Contribution	11,352	12,883		14,326		17,785	17,785	17,785
214 PERS Debt Service	2,853	2,777						
220 Social Security Administration	5,915	4,870		4,270		4,030	4,030	4,030
231 Worker's Compensation	356	282		360		589	589	589
232 State Unemployment Insurance	288	232		338		264	264	264
243 Tax Sheltered Annuities	42	44		450		735	735	735
244 Insurance Benefits	27,151	20,120		21,884		20,689	20,689	20,689
249 District Retirement Fund						22	22	22
2XX Employee Benefits Total:	47,958	41,207		41,628		44,114	44,114	44,114
312 Instructional Prgms. Improv.Servs.	802							
319 Other Instruc.Prof. & Tech.Service	15,000	7,000						
331 Pupil Transp. To And From School	2,228	6,210		500				
332 Pupil Transp.Other Than To & From		570						
341 Travel - Local In-District	1,310	615						
342 Travel & Exp. Out Of District	3,564	2,595						
343 Travel & Fees, Student		30						
346 In-District Expense	3,194	264						
389 Other Non-Instruc.Prof.&Tech. Serv	18							
3XX Purchased Services Total:	26,686	17,905		500				
410 Supplies	3,619	6,563		8,665		44,990	44,990	44,990
421 Textbooks	186							
460 Non-Consumable Supplies	2,724							
4XX Supplies & Materials Total:	6,530	6,563		8,665		44,990	44,990	44,990
2110 Attendance & Social Work Servi Total:	155,920	125,521	1.575	106,616	1.473	141,799	141,799	141,799
2115 Student Safety								
112 Classified Salaries	35,224	32,973	0.250	8,291	1.000	34,476	34,476	34,476
1XX Salaries Total:	35,224	32,973	0.250	8,291	1.000	34,476	34,476	34,476
211 PERS Employer Contribution	2,524	1,978		2,073		11,636	11,636	11,636
213 PERS Tier 3 OPSRP	2,961	4,616						
214 PERS Debt Service	1,217	1,497						
220 Social Security Administration	2,698	2,471		621		2,637	2,637	2,637
231 Worker's Compensation	158	162		41		386	386	386
232 State Unemployment Insurance	126	129		33		172	172	172
244 Insurance Benefits	13,829	12,420		3,505		14,120	14,120	14,120
2XX Employee Benefits Total:	23,512	23,274		6,273		28,951	28,951	28,951
319 Other Instruc.Prof. & Tech.Service	800							
342 Travel & Exp. Out Of District	250	1,462		1,537				
343 Travel & Fees, Student		600		500				
345 Food/Meals/Snacks						600	600	600

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
346 In-District Expense		301		100				
353 Postage	39			90				
354 Advertising	581							
389 Other Non-Instruc.Prof.&Tech. Serv	1,300			4,000				
3XX Purchased Services Total:	2,970	2,363		6,227		600	600	600
410 Supplies	2,673	3,265		3,637		9,159	9,159	9,159
460 Non-Consumable Supplies	2,300	199		12,000				
4XX Supplies & Materials Total:	4,973	3,464		15,637		9,159	9,159	9,159
541 Initial & Addnl. Equip. Purchases	5,432							
5XX Capital Outlay Total:	5,432							
2115 Student Safety Total:	72,112	62,075	0.250	36,428	1.000	73,186	73,186	73,186
2122 Counseling Services								
342 Travel & Exp. Out Of District	417							
346 In-District Expense	843	654						
3XX Purchased Services Total:	1,260	654						
410 Supplies	961							
432 Reference Books	596	96						
4XX Supplies & Materials Total:	1,557	96						
2122 Counseling Services Total:	2,817	750						
2126 Placement Services								
112 Classified Salaries	25,548	33,276	0.188	14,609	1.000	27,886	27,886	27,886
124 Temps-Classified Salaries	16,033	11,356						
131 Licensed Salaries-Add'l	179							
1XX Salaries Total:	41,760	44,632	0.188	14,609	1.000	27,886	27,886	27,886
211 PERS Employer Contribution	1,674	2,144		3,740		9,412	9,412	9,412
213 PERS Tier 3 OPSRP	2,635	5,070						
214 PERS Debt Service	1,065	1,683						
220 Social Security Administration	1,674	1,952		1,118		2,133	2,133	2,133
231 Worker's Compensation	218	210		95		312	312	312
232 State Unemployment Insurance	88	103		88		139	139	139
243 Tax Sheltered Annuities	303	413		183		349	349	349
244 Insurance Benefits	13,806	18,643		4,956		14,120	14,120	14,120
2XX Employee Benefits Total:	21,462	30,218		10,180		26,465	26,465	26,465
311 Instruction Services	150							
341 Travel - Local In-District	421	800						
342 Travel & Exp. Out Of District	150							
346 In-District Expense	240							
351 Telephone	450	538						

Federal/State/Local Programs
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
374 Tuition Payments - Other	130							
3XX Purchased Services Total:	1,540	1,338						
410 Supplies	667	893				6,704	6,704	6,704
470 Computer Software	42							
480 Computer Hardware	550							
4XX Supplies & Materials Total:	1,259	893				6,704	6,704	6,704
2126 Placement Services Total:	66,021	77,081	0.188	24,789	1.000	61,055	61,055	61,055
2129 Other Guidance Services								
112 Classified Salaries		36,997						
1XX Salaries Total:		36,997						
211 PERS Employer Contribution		4,860						
213 PERS Tier 3 OPSRP		2,807						
214 PERS Debt Service		1,750						
220 Social Security Administration		2,727						
231 Worker's Compensation		174						
232 State Unemployment Insurance		141						
243 Tax Sheltered Annuities		118						
244 Insurance Benefits		19,333						
2XX Employee Benefits Total:		31,909						
341 Travel - Local In-District		46						
342 Travel & Exp. Out Of District		1,641						
3XX Purchased Services Total:		1,687						
410 Supplies		2,701						
460 Non-Consumable Supplies		1,459						
4XX Supplies & Materials Total:		4,160						
2129 Other Guidance Services Total:		74,753						
2131 Health Services								
111 Licensed Salaries		11,589	0.300	17,234				
112 Classified Salaries	16,404	19,415			0.228	6,443	6,443	6,443
121 Subs-Licensed Salaries		952						
122 Subs-Classified Salaries				4,683				
123 Temps-Licensed Salaries		917						
124 Temps-Classified Salaries		541						
131 Licensed Salaries-Add'l	7,327	9,425				11,375	11,375	11,375
132 Nonlicensed Salaries O/T	3,137	5,969						
139 Cell Phone Stipend		22		20				
1XX Salaries Total:	26,867	48,830	0.300	21,937	0.228	17,818	17,818	17,818
211 PERS Employer Contribution	1,697	8,001		4,402		6,013	6,013	6,013

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
213 PERS Tier 3 OPSRP	379	1,967						
214 PERS Debt Service	544	1,939						
220 Social Security Administration	1,979	3,450		1,676		1,363	1,363	1,363
231 Worker's Compensation	590	229		141		131	131	131
232 State Unemployment Insurance	103	192		133		89	89	89
243 Tax Sheltered Annuities	26	515		293				
244 Insurance Benefits	7,319	8,217		4,069		3,226	3,226	3,226
2XX Employee Benefits Total:	12,638	24,510		10,714		10,822	10,822	10,822
322 Repairs & Maint.Svcs.(On Contract)	75							
332 Pupil Transp.Other Than To & From		190						
341 Travel - Local In-District	352							
342 Travel & Exp. Out Of District		391						
346 In-District Expense	74	7						
351 Telephone		125						
353 Postage	39							
389 Other Non-Instruc.Prof.&Tech. Serv	35,429	125,017		96,191		17,000	17,000	17,000
3XX Purchased Services Total:	35,970	125,729		96,191		17,000	17,000	17,000
410 Supplies	6,179	12,748		149,041		173,805	173,805	173,805
460 Non-Consumable Supplies	3,079							
480 Computer Hardware	1,976							
4XX Supplies & Materials Total:	11,235	12,748		149,041		173,805	173,805	173,805
640 Dues And Fees		50						
650 Insurance	2,908	258						
6XX Other Objects Total:	2,908	308						
2131 Health Services Total:	89,617	212,124	0.300	277,883	0.228	219,445	219,445	219,445
2132 Medical Services								
111 Licensed Salaries	66,573	67,262	1.400	82,184	0.500	28,645	28,645	28,645
112 Classified Salaries	27,593	24,778	1.225	31,669	0.522	13,562	13,562	13,562
123 Temps-Licensed Salaries	12,727							
131 Licensed Salaries-Add'l	3,120							
1XX Salaries Total:	110,013	92,040	2.625	113,853	1.022	42,207	42,207	42,207
211 PERS Employer Contribution	6,950	8,804		29,228		14,246	14,246	14,246
213 PERS Tier 3 OPSRP	1,529	7,857						
214 PERS Debt Service	1,951	3,794						
220 Social Security Administration	7,771	6,392		8,709		3,228	3,228	3,228
231 Worker's Compensation	515	355		739		473	473	473
232 State Unemployment Insurance	405	334		684		211	211	211
243 Tax Sheltered Annuities	1,117	1,270		1,400		499	499	499
244 Insurance Benefits	35,217	38,249		36,186		14,307	14,307	14,307
2XX Employee Benefits Total:	55,455	67,055		76,946		32,964	32,964	32,964
342 Travel & Exp. Out Of District	2,934							

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
346 In-District Expense	73							
354 Advertising	395							
389 Other Non-Instruc.Prof.&Tech. Serv	13,847	0						
3XX Purchased Services Total:	17,249	0						
410 Supplies	1,429	3,131		18,308		120,769	120,769	120,769
460 Non-Consumable Supplies	2,454	1,117						
480 Computer Hardware		780						
4XX Supplies & Materials Total:	3,883	5,028		18,308		120,769	120,769	120,769
640 Dues And Fees	1,700							
6XX Other Objects Total:	1,700							
2132 Medical Services Total:	188,301	164,122	2.625	209,107	1.022	195,940	195,940	195,940
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	100,570	109,795	1.450	89,540	1.400	88,416	88,416	88,416
121 Subs-Licensed Salaries	159							
1XX Salaries Total:	100,729	109,795	1.450	89,540	1.400	88,416	88,416	88,416
211 PERS Employer Contribution	12,456	18,762		22,921		29,840	29,840	29,840
213 PERS Tier 3 OPSRP	3,451	4,769						
214 PERS Debt Service	3,763	5,023						
220 Social Security Administration	7,138	7,868		6,850		6,763	6,763	6,763
231 Worker's Compensation	458	498		582		991	991	991
232 State Unemployment Insurance	373	411		537		442	442	442
243 Tax Sheltered Annuities	1,903	2,100		1,450		1,456	1,456	1,456
244 Insurance Benefits	21,702	23,771		19,691		19,460	19,460	19,460
249 District Retirement Fund				3,932				
2XX Employee Benefits Total:	51,244	63,202		55,963		58,952	58,952	58,952
2143 Psychological Counseling Servi Total:	151,973	172,997	1.450	145,503	1.400	147,368	147,368	147,368
2152 Speech Pathology								
111 Licensed Salaries	128,355	110,373	1.780	108,939	1.800	114,925	114,925	114,925
121 Subs-Licensed Salaries	2,148	90						
1XX Salaries Total:	130,503	110,463	1.780	108,939	1.800	114,925	114,925	114,925
211 PERS Employer Contribution	12,141	14,115		27,889		38,788	38,788	38,788
213 PERS Tier 3 OPSRP	8,025	8,926						

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service	4,958	5,225						
220 Social Security Administration	8,942	7,465		8,334		8,791	8,791	8,791
231 Worker's Compensation	584	495		708		1,287	1,287	1,287
232 State Unemployment Insurance	466	389		654		575	575	575
243 Tax Sheltered Annuities	1,504	1,229		1,780		2,080	2,080	2,080
244 Insurance Benefits	31,148	26,549		24,172		25,020	25,020	25,020
2XX Employee Benefits Total:	67,768	64,392		63,537		76,541	76,541	76,541
410 Supplies	1,660	4,941						
4XX Supplies & Materials Total:	1,660	4,941						
2152 Speech Pathology Total:	199,931	179,797	1.780	172,476	1.800	191,466	191,466	191,466
2169 Misc.Support Of Educational Se								
111 Licensed Salaries	20,169	20,089	0.310	15,751	0.310	16,334	16,334	16,334
112 Classified Salaries	36,312	36,928	1.000	37,318	1.000	36,332	36,332	36,332
113 Administrators	36,809	37,101	0.350	37,101				
139 Cell Phone Stipend	223	211		223				
1XX Salaries Total:	93,512	94,330	1.660	90,393	1.310	52,666	52,666	52,666
211 PERS Employer Contribution	8,997	11,690		23,084		17,775	17,775	17,775
213 PERS Tier 3 OPSRP	5,634	8,440						
214 PERS Debt Service	3,676	4,456						
220 Social Security Administration	7,030	7,131		6,898		4,030	4,030	4,030
231 Worker's Compensation	431	435		558		619	619	619
232 State Unemployment Insurance	365	373		570		264	264	264
243 Tax Sheltered Annuities	3,278	3,229		1,976		322	322	322
244 Insurance Benefits	22,025	22,210		22,850		18,429	18,429	18,429
2XX Employee Benefits Total:	51,435	57,964		55,936		41,439	41,439	41,439
410 Supplies	189							
4XX Supplies & Materials Total:	189							
2169 Misc.Support Of Educational Se Total:	145,136	152,294	1.660	146,329	1.310	94,105	94,105	94,105
2190 Director Of Ed Services								
112 Classified Salaries	71,766	70,222	2.020	70,230	1.994	74,557	74,557	74,557
113 Administrators	5,622	2,259	0.025	2,332	0.032	3,375	3,375	3,375
121 Subs-Licensed Salaries	3,691	2,000		3,364		5,179	5,179	5,179
123 Temps-Licensed Salaries	4,697	8,513						
124 Temps-Classified Salaries	713							
131 Licensed Salaries-Add'l	2,008	5,470						
139 Cell Phone Stipend	40	16						
1XX Salaries Total:	88,538	88,480	2.045	75,926	2.026	83,111	83,111	83,111
211 PERS Employer Contribution	6,147	6,049		18,993		26,696	26,696	26,696
213 PERS Tier 3 OPSRP	6,509	10,531						

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service	3,168	3,752						
220 Social Security Administration	6,131	6,047		5,808		6,356	6,356	6,356
231 Worker's Compensation	427	426		494		931	931	931
232 State Unemployment Insurance	320	316		456		416	416	416
241 Professional Dues				43				
243 Tax Sheltered Annuities	1,233	1,073		996		1,225	1,225	1,225
244 Insurance Benefits	27,150	25,924		28,869		31,339	31,339	31,339
2XX Employee Benefits Total:	51,083	54,118		55,659		66,963	66,963	66,963
316 Data Processing Serv.(Instr.Only)	14,809							
319 Other Instruc.Prof.& Tech.Service	23,626	8,526		8,104		9,054	9,054	9,054
3XX Purchased Services Total:	38,435	8,526		8,104		9,054	9,054	9,054
410 Supplies	245	2,225						
460 Non-Consumable Supplies		1,812						
4XX Supplies & Materials Total:	245	4,037						
2190 Director Of Ed Services Total:	178,301	155,161	2.045	139,689	2.026	159,128	159,128	159,128
2210 Improvement Of Instruction Ser								
111 Licensed Salaries	238,777	178,230	2.000	117,400	1.200	82,674	82,674	82,674
112 Classified Salaries	109,516	89,295	2.250	58,047	1.930	64,662	64,662	64,662
113 Administrators	124,000	106,276	1.370	145,256	1.000	105,898	105,898	105,898
121 Subs-Licensed Salaries	48,226	30,880		16,127		2,624	2,624	2,624
123 Temps-Licensed Salaries	71,827							
124 Temps-Classified Salaries	1,684	21,531		1,000		2,950	2,950	2,950
131 Licensed Salaries-Add'l	13,080	29,941		7,210				
132 Nonlicensed Salaries O/T	86	703						
139 Cell Phone Stipend	1,046	574		290		50	50	50
1XX Salaries Total:	608,242	457,429	5.620	345,330	4.130	258,858	258,858	258,858
211 PERS Employer Contribution	67,234	76,399		86,072		85,667	85,667	85,667
213 PERS Tier 3 OPSRP	10,574	6,214						
214 PERS Debt Service	19,511	17,699						
220 Social Security Administration	44,578	32,997		26,396		19,799	19,799	19,799
231 Worker's Compensation	2,793	2,042		4,331		2,898	2,898	2,898
232 State Unemployment Insurance	2,329	1,718		2,070		1,295	1,295	1,295
241 Professional Dues				2,329		476	476	476
243 Tax Sheltered Annuities	10,565	8,256		8,521		2,004	2,004	2,004
244 Insurance Benefits	111,091	79,789		77,837		57,796	57,796	57,796
2XX Employee Benefits Total:	268,675	225,114		207,556		169,935	169,935	169,935
319 Other Instruc.Prof.& Tech.Service	121,330	46,766		80,572				
324 Rentals	954	876						
341 Travel - Local In-District	1,457	1,559						
342 Travel & Exp. Out Of District	2,893	2,674						
346 In-District Expense	5,124	4,493						
353 Postage	185	111						

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc.Prof.&Tech. Serv	6,245	11,183						
3XX Purchased Services Total:	138,187	67,663		80,572				
410 Supplies	51,724	33,081		613,318		145,479	145,479	145,479
421 Textbooks	1,914	1,620						
432 Reference Books	245	91						
440 Periodicals	757	190						
460 Non-Consumable Supplies	414	1,076						
470 Computer Software	21,631	1,039						
480 Computer Hardware	241,352	16,292						
4XX Supplies & Materials Total:	318,037	53,389		613,318		145,479	145,479	145,479
640 Dues And Fees	2,228							
6XX Other Objects Total:	2,228							
2210 Improvement Of Instruction Ser Total:	1,335,369	803,595	5.620	1,246,776	4.130	574,272	574,272	574,272
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	20,130							
112 Classified Salaries	20,230	0						
121 Subs-Licensed Salaries	1,985	0						
123 Temps-Licensed Salaries	3,435							
124 Temps-Classified Salaries	1,480							
131 Licensed Salaries-Add'l		4,800						
139 Cell Phone Stipend	234							
1XX Salaries Total:	47,494	4,800						
211 PERS Employer Contribution	5,497	882						
213 PERS Tier 3 OPSRP	1,070	175						
214 PERS Debt Service	1,646	255						
220 Social Security Administration	3,464	359						
231 Worker's Compensation	215	21						
232 State Unemployment Insurance	179	19						
243 Tax Sheltered Annuities	853	0						
244 Insurance Benefits	9,908	0						
2XX Employee Benefits Total:	22,832	1,712						
319 Other Instruc.Prof. & Tech.Service	32,061							
341 Travel - Local In-District	88							
342 Travel & Exp. Out Of District	4,017	169						
346 In-District Expense	1,062							
351 Telephone	20							
353 Postage	8							
389 Other Non-Instruc.Prof.&Tech. Serv	28,840							
3XX Purchased Services Total:	66,095	169						
410 Supplies	344							
421 Textbooks	1,421							

Federal/State/Local Programs
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
460 Non-Consumable Supplies	1,345							
480 Computer Hardware	27,566							
4XX Supplies & Materials Total:	30,676							
2211 Improvement Of Instruction Ser Total:	167,097	6,681						
2213 Curriculum Development								
111 Licensed Salaries	123,855	124,567						
112 Classified Salaries	21,421	20,081	0.225	5,833				
113 Administrators	43,774	45,462						
121 Subs-Licensed Salaries	13,321	4,332						
123 Temps-Licensed Salaries	4,825							
124 Temps-Classified Salaries	1,304	0		1,600				
131 Licensed Salaries-Add'l	33,800	32,471						
139 Cell Phone Stipend	636	636						
1XX Salaries Total:	242,934	227,549	0.225	7,433				
211 PERS Employer Contribution	21,893	33,598		1,497				
213 PERS Tier 3 OPSRP	10,980	14,656						
214 PERS Debt Service	8,706	10,787						
220 Social Security Administration	17,945	16,351		569				
231 Worker's Compensation	1,125	1,037		48				
232 State Unemployment Insurance	938	854		45				
241 Professional Dues	2,100	1,795						
243 Tax Sheltered Annuities	7,172	7,181						
244 Insurance Benefits	49,886	44,865		3,225				
2XX Employee Benefits Total:	120,745	131,126		5,384				
319 Other Instruc.Prof. & Tech.Service	21,207	23,807						
341 Travel - Local In-District	528	100						
342 Travel & Exp. Out Of District	12,814	19,796						
346 In-District Expense	3,143	2,657						
353 Postage	1,358	2,441						
389 Other Non-Instruc.Prof.&Tech. Serv	3,149	5,093						
3XX Purchased Services Total:	42,199	53,895						
410 Supplies	17,672	20,352		510				
421 Textbooks	12,448	1,062						
460 Non-Consumable Supplies	1,253							
480 Computer Hardware	1,426							
4XX Supplies & Materials Total:	32,799	21,414		510				
640 Dues And Fees	771							
6XX Other Objects Total:	771							
2213 Curriculum Development Total:	439,448	433,984	0.225	13,327				

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2214 Multicultural Ed								
111 Licensed Salaries	66,355	67,948	1,000	67,948	1,000	71,736	71,736	71,736
112 Classified Salaries	41,758	41,922	1,000	41,922	1,000	42,760	42,760	42,760
131 Licensed Salaries-Add'l	4,842	9,852		8,500		8,500	8,500	8,500
132 Nonlicensed Salaries O/T	8,097	16,029		12,500		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:	122,431	137,131	2,000	132,250	2,000	136,876	136,876	136,876
211 PERS Employer Contribution	18,440	29,497		33,503		45,731	45,731	45,731
214 PERS Debt Service	4,651	6,329						
220 Social Security Administration	9,137	10,237		10,012		10,366	10,366	10,366
231 Worker's Compensation	548	608		785		704	704	704
232 State Unemployment Insurance	478	535		851		678	678	678
243 Tax Sheltered Annuities				1,000		1,040	1,040	1,040
244 Insurance Benefits	24,869	25,964		27,600		28,020	28,020	28,020
2XX Employee Benefits Total:	58,122	73,169		73,751		86,539	86,539	86,539
319 Other Instruc.Prof. & Tech.Service	6,650	6,750						
322 Repairs & Maint.Svcs.(On Contract)	3,720	4,916						
324 Rentals	696	11,443						
341 Travel - Local In-District	6,438	10,139						
342 Travel & Exp. Out Of District	539	6,108						
346 In-District Expense	27	46						
351 Telephone	43	38						
353 Postage	2,182	2,144						
354 Advertising		30						
355 Printing And Binding	852							
389 Other Non-Instruc.Prof.&Tech. Serv	155							
3XX Purchased Services Total:	21,303	41,615						
410 Supplies	23,926	47,655		63,717		40,897	40,897	40,897
460 Non-Consumable Supplies		697						
470 Computer Software		150						
4XX Supplies & Materials Total:	23,926	48,503		63,717		40,897	40,897	40,897
651 Liability Insurance	215							
6XX Other Objects Total:	215							
2214 Multicultural Ed Total:	225,997	300,417	2,000	269,718	2,000	264,312	264,312	264,312
2222 School Library/Media Center								
112 Classified Salaries	9,911	3,050						
1XX Salaries Total:	9,911	3,050						
211 PERS Employer Contribution	1,863	762						
220 Social Security Administration	916	233						
231 Worker's Compensation		18						

Federal/State/Local Programs
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance		20						
243 Tax Sheltered Annuities		23						
244 Insurance Benefits	5,188	1,710						
2XX Employee Benefits Total:	7,967	2,766						
410 Supplies	162	570						
431 Library Books	5,189	6,305						
4XX Supplies & Materials Total:	5,351	6,875						
2222 School Library/Media Center Total:	23,228	12,691						
2223 Multimedia Services								
410 Supplies	1,600							
4XX Supplies & Materials Total:	1,600							
2223 Multimedia Services Total:	1,600							
2230 Assessment And Testing								
112 Classified Salaries	33							
121 Subs-Licensed Salaries	7,411							
131 Licensed Salaries-Add'l	2,811							
1XX Salaries Total:	10,255							
211 PERS Employer Contribution	437							
213 PERS Tier 3 OPSRP	216							
214 PERS Debt Service	182							
220 Social Security Administration	727							
231 Worker's Compensation	49							
232 State Unemployment Insurance	38							
243 Tax Sheltered Annuities	0							
244 Insurance Benefits	241							
2XX Employee Benefits Total:	1,891							
319 Other Instruc.Prof.& Tech.Service	1,889	12,607						
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	12,607						
410 Supplies	954							
480 Computer Hardware	5,958							
4XX Supplies & Materials Total:	6,912							
2230 Assessment And Testing Total:	23,286	12,607						

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2240 Instructional Staff Development								
111 Licensed Salaries	420,764	361,954	7.650	452,964	5.500	341,232	341,232	341,232
112 Classified Salaries	16,942	14,185	0.400	7,608	0.250	6,478	6,478	6,478
121 Subs-Licensed Salaries	98,196	146,129		52,166		64,078	64,078	64,078
123 Temps-Licensed Salaries		397						
124 Temps-Classified Salaries		728						
131 Licensed Salaries-Add'l	80,929	92,549		41,482		58,213	58,213	58,213
132 Nonlicensed Salaries O/T	3,123	1,681						
139 Cell Phone Stipend	1,600	816						
1XX Salaries Total:	621,554	618,439	8.050	554,220	5.750	470,001	470,001	470,001
211 PERS Employer Contribution	67,365	77,465		135,366		141,883	141,883	141,883
213 PERS Tier 3 OPSRP	17,566	29,876						
214 PERS Debt Service	21,121	23,636						
220 Social Security Administration	45,843	45,585		42,398		35,955	35,955	35,955
231 Worker's Compensation	2,862	2,854		3,602		5,264	5,264	5,264
232 State Unemployment Insurance	2,391	2,377		3,326		2,350	2,350	2,350
243 Tax Sheltered Annuities	5,082	5,336		7,650		5,950	5,950	5,950
244 Insurance Benefits	107,787	97,373		112,886		89,016	89,016	89,016
2XX Employee Benefits Total:	270,016	284,502		305,228		280,418	280,418	280,418
312 Instructional Prgms. Improv.Servs.	9,562							
319 Other Instruc.Prof.& Tech.Service	67,810	50,530				800	800	800
341 Travel - Local In-District	563	3,018						
342 Travel & Exp. Out Of District	47,553	105,596		10,585		36,659	36,659	36,659
346 In-District Expense	26,483	12,801		10,000		10,000	10,000	10,000
353 Postage		5						
389 Other Non-Instruc.Prof.&Tech. Serv	4,576	2,969		12,164		45,000	45,000	45,000
3XX Purchased Services Total:	156,547	174,920		32,749		92,459	92,459	92,459
410 Supplies	6,446	14,659		143,251		257,322	257,322	257,322
421 Textbooks	4,569	6,067						
432 Reference Books	1,824	303						
460 Non-Consumable Supplies	150							
470 Computer Software	1,307	110,963						
480 Computer Hardware	976	5,012						
4XX Supplies & Materials Total:	15,271	137,004		143,251		257,322	257,322	257,322
640 Dues And Fees	140							
6XX Other Objects Total:	140							
2240 Instructional Staff Development Total:	1,063,528	1,214,864	8.050	1,035,448	5.750	1,100,200	1,100,200	1,100,200
2411 Principals Services								
112 Classified Salaries		12,200						
131 Licensed Salaries-Add'l	352							

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	352	12,200						
211 PERS Employer Contribution	37	3,048						
213 PERS Tier 3 OPSRP	36							
214 PERS Debt Service	14							
220 Social Security Administration	26	933						
231 Worker's Compensation	2	73						
232 State Unemployment Insurance	1	79						
243 Tax Sheltered Annuities		90						
244 Insurance Benefits		6,840						
2XX Employee Benefits Total:	117	11,063						
346 In-District Expense	1,680	755						
389 Other Non-Instruc.Prof.&Tech. Serv	309							
3XX Purchased Services Total:	1,989	755						
410 Supplies	6,490	2,393				170,000	170,000	170,000
432 Reference Books	192							
460 Non-Consumable Supplies	5,120							
480 Computer Hardware	500	578						
4XX Supplies & Materials Total:	12,301	2,971				170,000	170,000	170,000
2411 Principals Services Total:	14,759	26,990				170,000	170,000	170,000
2521 Financial & Support Services								
112 Classified Salaries	9,122							
1XX Salaries Total:	9,122							
211 PERS Employer Contribution	1,407							
214 PERS Debt Service	358							
220 Social Security Administration	698							
231 Worker's Compensation	35							
232 State Unemployment Insurance	36							
243 Tax Sheltered Annuities	429							
244 Insurance Benefits	1,439							
2XX Employee Benefits Total:	4,402							
690 Grant Indirect Charges	535,777	537,276		465,658		581,038	581,038	581,038
6XX Other Objects Total:	535,777	537,276		465,658		581,038	581,038	581,038
2521 Financial & Support Services Total:	549,300	537,276		465,658		581,038	581,038	581,038
2544 Building Maint Improvements								
112 Classified Salaries		1,713						
1XX Salaries Total:		1,713						

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employer Contribution		322						
220 Social Security Administration		221						
244 Insurance Benefits		538						
2XX Employee Benefits Total:		1,080						
410 Supplies	320	1,005						
4XX Supplies & Materials Total:	320	1,005						
2544 Building Maint Improvements Total:	320	3,798						
2555 Student Transportation Dist. E								
112 Classified Salaries	52,008	33,190		10,047		23,408	23,408	23,408
1XX Salaries Total:	52,008	33,190		10,047		23,408	23,408	23,408
211 PERS Employer Contribution						0	0	0
2XX Employee Benefits Total:						0	0	0
331 Pupil Transp. To And From School		150						
389 Other Non-Instruc.Prof.&Tech. Serv	5,800	1,561		600				
3XX Purchased Services Total:	5,800	1,711		600				
868 Other Than Home To School	15,065	6,759		20,996		6,040	6,040	6,040
8XX Maintenance Supplies Total:	15,065	6,759		20,996		6,040	6,040	6,040
2555 Student Transportation Dist. E Total:	72,873	41,660		31,643		29,448	29,448	29,448
2556 Student Transportaion - Refund								
112 Classified Salaries		1,186						
122 Subs-Classified Salaries		171						
1XX Salaries Total:		1,357						
389 Other Non-Instruc.Prof.&Tech. Serv		867						
3XX Purchased Services Total:		867						
868 Other Than Home To School		410						
8XX Maintenance Supplies Total:		410						
2556 Student Transportaion - Refund Total:		2,634						
2641 Hr Service Area Direction								
112 Classified Salaries	17,050	19,433	1.050	26,628	0.500	17,197	89,788	89,788
124 Temps-Classified Salaries		260						
1XX Salaries Total:	17,050	19,694	1.050	26,628	0.500	17,197	89,788	89,788
211 PERS Employer Contribution	264	642		6,833		5,804	30,304	30,304

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
213 PERS Tier 3 OPSRP	539	809						
214 PERS Debt Service	172	468						
220 Social Security Administration	1,218	1,497		2,037		1,316	6,869	6,869
231 Worker's Compensation	82	52		173		196	1,009	1,009
232 State Unemployment Insurance	64	85		160		86	449	449
243 Tax Sheltered Annuities	2	48						
244 Insurance Benefits	6,639	7,394		14,721		7,060	28,240	28,240
2XX Employee Benefits Total:	8,980	10,995		23,924		14,462	66,871	66,871
389 Other Non-Instruc.Prof.&Tech. Serv	200							
3XX Purchased Services Total:	200							
432 Reference Books	1,748	10,900						
4XX Supplies & Materials Total:	1,748	10,900						
2641 Hr Service Area Direction Total:	27,978	41,588	1.050	50,552	0.500	31,659	156,659	156,659
2660 Computing & Info Services								
112 Classified Salaries					1.250	6,022	6,022	6,022
113 Administrators					0.210	15,785	15,785	15,785
114 Classified Supervisors						7,282	7,282	7,282
118 Professional Salaries						71,000	71,000	71,000
1XX Salaries Total:					1.460	100,089	100,089	100,089
211 PERS Employer Contribution						33,779	33,779	33,779
220 Social Security Administration						7,657	7,657	7,657
231 Worker's Compensation						1,122	1,122	1,122
232 State Unemployment Insurance						500	500	500
241 Professional Dues						3,116	3,116	3,116
243 Tax Sheltered Annuities						9,422	9,422	9,422
244 Insurance Benefits						31,811	31,811	31,811
2XX Employee Benefits Total:						87,407	87,407	87,407
322 Repairs & Maint.Svcs.(On Contract)				14,913		189,913	189,913	189,913
351 Telephone						1,517	1,517	1,517
386 Data Processing Ser.(Non-Instruct.	27,228	14,000		12,000		12,000	12,000	12,000
389 Other Non-Instruc.Prof.&Tech. Serv						38,555	38,555	38,555
3XX Purchased Services Total:	27,228	14,000		26,913		241,985	241,985	241,985
470 Computer Software						27,182	27,182	27,182
480 Computer Hardware				26,000		40,293	40,293	40,293
4XX Supplies & Materials Total:				26,000		67,475	67,475	67,475
550 Technology				72,805		72,805	72,805	72,805
5XX Capital Outlay Total:				72,805		72,805	72,805	72,805

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2660 Computing & Info Services Total:	27,228	14,000		125,718	1.460	569,761	569,761	569,761
2665 Site-Based Technology								
112 Classified Salaries	5,130	3,818	0.400	14,236	0.125	3,955	3,955	3,955
1XX Salaries Total:	5,130	3,818	0.400	14,236	0.125	3,955	3,955	3,955
211 PERS Employer Contribution	965	821		3,645		1,335	1,335	1,335
214 PERS Debt Service		196						
220 Social Security Administration	474	279		1,089		303	303	303
231 Worker's Compensation	0	18		93		44	44	44
232 State Unemployment Insurance	0	15		86		20	20	20
243 Tax Sheltered Annuities	0			178				
244 Insurance Benefits	4,404	1,626		5,608		1,765	1,765	1,765
2XX Employee Benefits Total:	5,843	2,954		10,699		3,467	3,467	3,467
319 Other Instruc.Prof.& Tech.Service	1,725							
389 Other Non-Instruc.Prof.&Tech. Serv	777							
3XX Purchased Services Total:	2,502							
410 Supplies		318						
470 Computer Software		20						
480 Computer Hardware	7,798	7,166						
4XX Supplies & Materials Total:	7,798	7,503						
2665 Site-Based Technology Total:	21,272	14,275	0.400	24,935	0.125	7,422	7,422	7,422
2669 Other Technology Services								
351 Telephone	649	1,641						
3XX Purchased Services Total:	649	1,641						
2669 Other Technology Services Total:	649	1,641						
2700 District Retirement								
249 District Retirement Fund	280,691	287,999		225,635		180,830	180,830	180,830
2XX Employee Benefits Total:	280,691	287,999		225,635		180,830	180,830	180,830
2700 District Retirement Total:	280,691	287,999		225,635		180,830	180,830	180,830
2XXX Support Services Total:	5,524,836	5,133,373	29.218	4,748,230	25.224	4,792,434	4,917,434	4,917,434
3100 Food Services								
112 Classified Salaries	3,977	2,755		2,674		2,985	2,985	2,985
132 Nonlicensed Salaries O/T	1,440							
1XX Salaries Total:	5,418	2,755		2,674		2,985	2,985	2,985

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employer Contribution	778	380		685		764	764	764
213 PERS Tier 3 OPSRP	110	197						
214 PERS Debt Service	130	118						
220 Social Security Administration	414	200		204		229	229	229
231 Worker's Compensation	115	82		16		16	16	16
232 State Unemployment Insurance	21	10		16		16	16	16
243 Tax Sheltered Annuities	2	14						
244 Insurance Benefits	1,612	36		2,663		1,702	1,702	1,702
2XX Employee Benefits Total:	3,181	1,038		3,584		2,727	2,727	2,727
410 Supplies	1,838	789				900	900	900
451 Food	30,648	51,332		53,513		48,960	48,960	48,960
460 Non-Consumable Supplies		762						
4XX Supplies & Materials Total:	32,486	52,883		53,513		49,860	49,860	49,860
3100 Food Services Total:	41,085	56,676		59,771		55,572	55,572	55,572
3390 Krvm								
112 Classified Salaries	125,139	127,318	3.500	114,944	3.500	137,808	137,808	137,808
113 Administrators			1.000	0	1.000	0	0	0
114 Classified Supervisors	61,323	63,567		63,567		64,831	64,831	64,831
124 Temps-Classified Salaries	19,358	18,283		34,529				
132 Nonlicensed Salaries O/T		4,685						
139 Cell Phone Stipend	2,076	2,076		2,076		1,440	1,440	1,440
1XX Salaries Total:	212,581	211,244	4.500	215,116	4.500	204,079	204,079	204,079
211 PERS Employer Contribution	16,432	19,457		45,699		68,390	68,390	68,390
213 PERS Tier 3 OPSRP	13,958	21,782						
214 PERS Debt Service	7,632	9,173						
220 Social Security Administration	14,953	15,006		16,298		15,502	15,502	15,502
231 Worker's Compensation	1,005	989		1,345		2,269	2,269	2,269
232 State Unemployment Insurance	782	785		1,278		1,013	1,013	1,013
241 Professional Dues				1,700		1,200	1,200	1,200
243 Tax Sheltered Annuities	4,995	4,970		4,760		3,900	3,900	3,900
244 Insurance Benefits	57,230	58,503		62,270		63,170	63,170	63,170
2XX Employee Benefits Total:	116,986	130,664		133,350		155,444	155,444	155,444
319 Other Instruc.Prof. & Tech.Service	83					156,687	156,687	156,687
321 Equip. Rep.(Not On Serv. Contract)	3,139	8,110						
322 Repairs & Maint.Svcs.(On Contract)	90							
324 Rentals	61,033	49,677						
325 Electricity	23,147	23,876						
341 Travel - Local In-District	2,594	1,111						
342 Travel & Exp. Out Of District	3,216	7,130						
346 In-District Expense	403	456						
351 Telephone	8,919	11,297						
353 Postage	4,843	5,055						
354 Advertising		2,383						
381 Audit Services	9,000	9,500						

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
382 Legal Services	1,722	1,515						
389 Other Non-Instruc.Prof.&Tech. Serv	7,737	3,123						
3XX Purchased Services Total:	125,926	123,234				156,687	156,687	156,687
410 Supplies	15,149	14,638		178,563				
460 Non-Consumable Supplies	30,467	10,356				10,000	10,000	10,000
470 Computer Software	2,738	1,688						
480 Computer Hardware	2,780	946		10,000				
4XX Supplies & Materials Total:	51,133	27,628		188,563		10,000	10,000	10,000
541 Initial & Addnl. Equip. Purchases	65,953							
5XX Capital Outlay Total:	65,953							
640 Dues And Fees	6,100	470						
6XX Other Objects Total:	6,100	470						
3390 Krvm Total:	578,680	493,240	4.500	537,029	4.500	526,210	526,210	526,210
3399 Other Community Services								
112 Classified Salaries	3,955	2,720						
1XX Salaries Total:	3,955	2,720						
211 PERS Employer Contribution	237	163						
213 PERS Tier 3 OPSRP	377	381						
214 PERS Debt Service	152	126						
220 Social Security Administration	293	208						
231 Worker's Compensation	20	14						
232 State Unemployment Insurance	15	11						
244 Insurance Benefits	268							
2XX Employee Benefits Total:	1,362	903						
346 In-District Expense	5,626	150						
3XX Purchased Services Total:	5,626	150						
410 Supplies	1,360							
4XX Supplies & Materials Total:	1,360							
3399 Other Community Services Total:	12,303	3,773						
4150 Capital Building Improvement								
324 Rentals	875							
354 Advertising	675							
383 Architect/Engineer Services	14,115	2,600						
389 Other Non-Instruc.Prof.&Tech. Serv	88	14,190						
3XX Purchased Services Total:	15,753	16,790						

Federal/State/Local Programs
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	7							
460 Non-Consumable Supplies	209	2,354						
4XX Supplies & Materials Total:	216	2,354						
522 Bldg. Improv. (Done Maint. Dept.)	31,048	96,294				1,000	1,000	1,000
531 Improvement Of Sites		7,456						
5XX Capital Outlay Total:	31,048	103,751				1,000	1,000	1,000
4150 Capital Building Improvement Total:	47,017	122,895				1,000	1,000	1,000
Total Requirements:	16,614,229	15,905,952	142.248	14,420,346	140.705	15,166,151	15,833,467	15,833,467

Student Body Fund

Student Body Fund
Resources

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
21790 Other Pupil Activity Income	4,836,703	4,726,086		5,900,000		5,000,000	5,000,000	5,000,000
21999 Miscellaneous						10,000	10,000	10,000
25400 Net Working Capital	3,841,190	3,686,575		3,900,000		5,803,000	5,803,000	5,803,000
Total Resources:	8,677,893	8,412,661		9,800,000		10,813,000	10,813,000	10,813,000

Student Body Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1113 Elementary Extra-Curricular								
319 Other Instruc.Prof. & Tech.Service	282,769	161,105		30,000		30,000	30,000	30,000
324 Rentals		2,621						
342 Travel & Exp. Out Of District	40,185	20,132		25,000		25,000	25,000	25,000
343 Travel & Fees, Student	35,541	38,120		50,000		50,000	50,000	50,000
346 In-District Expense	9,412	10,654		50,000		50,000	50,000	50,000
353 Postage	79	50						
389 Other Non-Instruc.Prof.&Tech. Serv	0	0		50,000		50,000	50,000	50,000
3XX Purchased Services Total:	367,986	232,681		205,000		205,000	205,000	205,000
410 Supplies	628,013	1,008,245		1,500,000		1,500,000	1,500,000	1,500,000
421 Textbooks	500	2,208		5,000		5,000	5,000	5,000
431 Library Books	4,445	6,711		20,000		20,000	20,000	20,000
432 Reference Books	254							
460 Non-Consumable Supplies	118,476	7,913		25,000		25,000	25,000	25,000
470 Computer Software	3,689			5,000		5,000	5,000	5,000
4XX Supplies & Materials Total:	755,376	1,025,076		1,555,000		1,555,000	1,555,000	1,555,000
541 Initial & Addnl. Equip. Purchases	14,700			10,000		10,000	10,000	10,000
542 Replacement Equipment Purchases	2,564							
550 Technology		9,190		30,000		30,000	30,000	30,000
5XX Capital Outlay Total:	17,264	9,190		40,000		40,000	40,000	40,000
640 Dues And Fees	37,348	86,664		50,000		50,000	50,000	50,000
6XX Other Objects Total:	37,348	86,664		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:	1,177,975	1,353,612		1,860,000		1,860,000	1,860,000	1,860,000
1122 Middle School Activities								
319 Other Instruc.Prof. & Tech.Service	61,602	10,965		20,000		20,000	20,000	20,000
324 Rentals		1,555						
342 Travel & Exp. Out Of District	12,739	9,459		15,000		15,000	15,000	15,000
343 Travel & Fees, Student	11,778	12,280		10,000		10,000	10,000	10,000
346 In-District Expense	14,229	23,930		35,000		35,000	35,000	35,000
389 Other Non-Instruc.Prof.&Tech. Serv	98,916	47,673		225,000		225,000	225,000	225,000
3XX Purchased Services Total:	199,263	105,862		305,000		305,000	305,000	305,000
410 Supplies	385,122	403,416		750,000		750,000	750,000	750,000
421 Textbooks	1,010	3,420		10,000		10,000	10,000	10,000
431 Library Books	900	5,112		10,000		10,000	10,000	10,000
432 Reference Books	124	108						
460 Non-Consumable Supplies	26,107	33,380		25,000		25,000	25,000	25,000
470 Computer Software	1,135	956						

Student Body Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	414,398	446,391		795,000		795,000	795,000	795,000
541 Initial & Addnl. Equip. Purchases				50,000		50,000	50,000	50,000
550 Technology				50,000		50,000	50,000	50,000
5XX Capital Outlay Total:				100,000		100,000	100,000	100,000
640 Dues And Fees	54,948	89,564		75,000		75,000	75,000	75,000
6XX Other Objects Total:	54,948	89,564		75,000		75,000	75,000	75,000
868 Other Than Home To School	0	0		15,000		15,000	15,000	15,000
8XX Maintenance Supplies Total:	0	0		15,000		15,000	15,000	15,000
1122 Middle School Activities Total:	668,609	641,817		1,290,000		1,290,000	1,290,000	1,290,000
1131 Regular High School Program								
410 Supplies						879,000	879,000	879,000
4XX Supplies & Materials Total:						879,000	879,000	879,000
1131 Regular High School Program Total:						879,000	879,000	879,000
1132 Student Activities								
319 Other Instruc.Prof.& Tech.Service	178,887	181,785		75,000		75,000	75,000	75,000
324 Rentals		35,023						
342 Travel & Exp. Out Of District	66,000	61,751		75,000		75,000	75,000	75,000
343 Travel & Fees, Student	137,570	118,683		200,000		200,000	200,000	200,000
346 In-District Expense	42,035	37,034		75,000		75,000	75,000	75,000
353 Postage	7,277	2,349						
389 Other Non-Instruc.Prof.&Tech. Serv	473,111	205,073		500,000		500,000	500,000	500,000
3XX Purchased Services Total:	904,881	641,698		925,000		925,000	925,000	925,000
410 Supplies	1,108,278	977,460		1,500,000		1,500,000	1,500,000	1,500,000
421 Textbooks	31,878	14,593		25,000		25,000	25,000	25,000
431 Library Books	1,273	140		10,000		10,000	10,000	10,000
432 Reference Books	18			5,000		5,000	5,000	5,000
460 Non-Consumable Supplies	81,182	57,368		75,000		75,000	75,000	75,000
470 Computer Software	4,980	6,647		10,000		10,000	10,000	10,000
480 Computer Hardware		22,912						
4XX Supplies & Materials Total:	1,227,609	1,079,120		1,625,000		1,625,000	1,625,000	1,625,000
541 Initial & Addnl. Equip. Purchases	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	20,378			15,000		15,000	15,000	15,000
5XX Capital Outlay Total:	24,486			40,000		40,000	40,000	40,000
640 Dues And Fees	987,760	828,997		1,250,000		1,250,000	1,250,000	1,250,000

Student Body Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	987,760	828,997		1,250,000		1,250,000	1,250,000	1,250,000
868 Other Than Home To School	0	0		100,000		100,000	100,000	100,000
8XX Maintenance Supplies Total:	0	0		100,000		100,000	100,000	100,000
1132 Student Activities Total:	3,144,735	2,549,815		3,940,000		3,940,000	3,940,000	3,940,000
1XXX Instruction Total:	4,991,318	4,545,245		7,090,000		7,969,000	7,969,000	7,969,000
2411 Principals Services								
542 Replacement Equipment Purchases						1,009,000	1,009,000	1,009,000
5XX Capital Outlay Total:						1,009,000	1,009,000	1,009,000
2411 Principals Services Total:						1,009,000	1,009,000	1,009,000
2543 Grounds Division Services								
480 Computer Hardware						716,000	716,000	716,000
4XX Supplies & Materials Total:						716,000	716,000	716,000
2543 Grounds Division Services Total:						716,000	716,000	716,000
2XXX Support Services Total:						1,725,000	1,725,000	1,725,000
3100 Food Services								
480 Computer Hardware						1,000	1,000	1,000
4XX Supplies & Materials Total:						1,000	1,000	1,000
3100 Food Services Total:						1,000	1,000	1,000
4150 Capital Building Improvement								
389 Other Non-Instruc.Prof.&Tech. Serv						1,000	1,000	1,000
3XX Purchased Services Total:						1,000	1,000	1,000
4150 Capital Building Improvement Total:						1,000	1,000	1,000
5200 Transfers Of Funds								
710 Fund Modifications						1,000	1,000	1,000
7XX Transfers Total:						1,000	1,000	1,000
5200 Transfers Of Funds Total:						1,000	1,000	1,000
6110 Contingency Fund								

Student Body Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
810 Planned Reserve				500,000		506,000	506,000	506,000
810 Planned Reserve Total:				500,000		506,000	506,000	506,000
6110 Contingency Fund Total:				500,000		506,000	506,000	506,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	3,686,575	3,867,416		2,210,000		610,000	610,000	610,000
820 Unapp.Ending Fund Bal. Total:	3,686,575	3,867,416		2,210,000		610,000	610,000	610,000
7000 Reserves And Fund Balances Total:	3,686,575	3,867,416		2,210,000		610,000	610,000	610,000
Total Requirements:	8,677,893	8,412,661		9,800,000		10,813,000	10,813,000	10,813,000

Debt Service Fund

Debt Service Fund
Resources

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year's Taxes	14,614,185	14,813,118		13,333,066		16,711,802	19,497,257	19,497,257
21002 Prior Year's Taxes	417,846	227,749		476,000		398,000	398,000	398,000
21115 Taxes/Linn County	12,215	12,491		12,000		12,000	12,000	12,000
21118 Interest From Delinquent Taxes	80,575	81,973		50,000		80,000	80,000	80,000
21516 Int.Earnings On Unsegregated Taxes	3,555	4,196		4,000		4,000	4,000	4,000
21519 Interest Other Investments	38,651	34,809		25,000		30,000	30,000	30,000
21993 Charges To Other Funds	3,221,900	3,653,270		3,761,940		3,923,494	3,923,494	3,923,494
24990 Other Revenue Fm Federal Sources		595,333				669,045	669,045	669,045
25400 Net Working Capital	11,324,725	10,524,726		9,729,962		6,797,172	6,797,172	6,797,172
Total Resources:	29,713,653	29,947,665		27,391,968		28,625,513	31,410,968	31,410,968

Debt Service Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
5110 Long-Term Debt Service								
610 Principal	11,005,000	12,310,000		11,550,000		12,425,000	13,555,000	13,555,000
621 Interest	8,183,927	8,721,196		7,683,534		7,656,438	9,061,893	9,061,893
6XX Other Objects Total:	19,188,927	21,031,196		19,233,534		20,081,438	22,616,893	22,616,893
5110 Long-Term Debt Service Total:	19,188,927	21,031,196		19,233,534		20,081,438	22,616,893	22,616,893
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	10,524,726	8,916,470		8,158,434		8,544,075	8,794,075	8,794,075
820 Unapp. Ending Fund Bal. Total:	10,524,726	8,916,470		8,158,434		8,544,075	8,794,075	8,794,075
7000 Reserves And Fund Balances Total:	10,524,726	8,916,470		8,158,434		8,544,075	8,794,075	8,794,075
Total Requirements:	29,713,653	29,947,665		27,391,968		28,625,513	31,410,968	31,410,968

Capital Projects Fund

Capital Projects Fund
Resources

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
21200 Revenue From Local Government	538,068	504,365		30,000				
21519 Interest Other Investments	3,225	145,480		85,000				
21990 Miscellaneous Local Revenue	73,185	88,747						
21992 Other Local Reimbursements	49,295	41,430		60,000				
21996 Restitution		50						
21999 Miscellaneous						1,600	1,600	1,600
23222 Bus Depreciation Replacement						520,000	520,000	520,000
23299 Other Restricted Grants-In-Aid	2,046							
23990 Other Revenue From State Sources		3,614						
25111 Bond Principal		34,997,258					95,000,000	95,000,000
25113 Premium On Bonds Payable		792,356						
25300 Sale/Compensat. Loss Fixed Assets		3,715						
25400 Net Working Capital	12,394,602	6,942,919		34,958,804		18,765,963	18,765,963	18,765,963
Total Resources:	13,060,421	43,519,934		35,133,804		19,287,563	114,287,563	114,287,563

Capital Projects Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
410 Supplies							2,000,000	2,000,000
4XX Supplies & Materials Total:							2,000,000	2,000,000
1111 Regular Elementary School Prog Total:							2,000,000	2,000,000
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				
4XX Supplies & Materials Total:				200,000				
1131 Regular High School Program Total:				200,000				
1XXX Instruction Total:				201,000		1,000	2,001,000	2,001,000
2520 Go Bond-Fiscal Services								
389 Other Non-Instruc.Prof.&Tech. Serv	23,471	345,779		14,000		5,000	5,000	5,000
3XX Purchased Services Total:	23,471	345,779		14,000		5,000	5,000	5,000
2520 Go Bond-Fiscal Services Total:	23,471	345,779		14,000		5,000	5,000	5,000
2521 Financial & Support Services								
354 Advertising		292						
389 Other Non-Instruc.Prof.&Tech. Serv	16,938	81,841						
3XX Purchased Services Total:	16,938	82,133						
2521 Financial & Support Services Total:	16,938	82,133						
2540 Operation Of Plant Services								
112 Classified Salaries	53,853	510						
113 Administrators	12,330							
132 Nonlicensed Salaries O/T	571	513						
139 Cell Phone Stipend	382							
1XX Salaries Total:	67,136	1,023						
211 PERS Employer Contribution	10,323	112						
213 PERS Tier 3 OPSRP	12							
214 PERS Debt Service	2,652	26						
220 Social Security Administration	5,140	39						

Capital Projects Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation	326	18						
232 State Unemployment Insurance	268	2						
243 Tax Sheltered Annuities	3,093	6						
244 Insurance Benefits	12,686							
2XX Employee Benefits Total:	34,501	204						
324 Rentals	580	110						
341 Travel - Local In-District	48							
354 Advertising	4,058	500						
382 Legal Services		2,821						
383 Architect/Engineer Services	52,219	8,131						
389 Other Non-Instruc.Prof.&Tech. Serv	145,949	310,205		1,220,089		650,000	787,500	787,500
3XX Purchased Services Total:	202,854	321,767		1,220,089		650,000	787,500	787,500
410 Supplies	5,207	2,629						
460 Non-Consumable Supplies	28,153	233,500						
470 Computer Software	10,571							
480 Computer Hardware		5,827						
4XX Supplies & Materials Total:	43,930	241,956						
522 Bldg. Improv. (Done Maint. Dept.)	12,346	155,534		590,000		526,295	526,295	526,295
531 Improvement Of Sites		24,023		90,000				
541 Initial & Addnl. Equip. Purchases		10,458		50,000		50,000	50,000	50,000
550 Technology	71,033							
5XX Capital Outlay Total:	83,379	190,015		730,000		576,295	576,295	576,295
656 Taxes	17,224							
6XX Other Objects Total:	17,224							
831 Plumbing		497						
841 Carpentry	1,297	17,784						
852 Handicapped Access	4,853							
872 Building Repairs	4,491							
898 Environmental Safety	1,405	3,374						
8XX Maintenance Supplies Total:	12,046	21,655						
2540 Operation Of Plant Services Total:	461,071	776,621		1,950,089		1,226,295	1,363,795	1,363,795
2541 Facilities Management								
112 Classified Salaries	183,120	254,365	5.375	337,311	9.375	443,564	651,846	651,846
113 Administrators	175,477	186,311	0.800	103,485	1.300	124,563	124,563	124,563
114 Classified Supervisors	68,892	74,028	1.000	72,127	1.000	75,336	75,336	75,336
139 Cell Phone Stipend	2,691	3,137						
1XX Salaries Total:	430,180	517,841	7.175	512,923	11.675	643,463	851,745	851,745
211 PERS Employer Contribution	59,492	103,522		131,308		217,169	287,464	287,464
213 PERS Tier 3 OPSRP	7,801	11,709						

Capital Projects Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service	17,248	24,593						
220 Social Security Administration	31,999	38,638		39,239		49,225	65,159	65,159
231 Worker's Compensation	4,225	4,793		2,667		7,207	9,540	9,540
232 State Unemployment Insurance	1,673	2,020		2,565		3,217	4,259	4,259
241 Professional Dues	70			7,610		10,160	13,560	13,560
243 Tax Sheltered Annuities	23,911	23,738		20,945		27,975	36,025	36,025
244 Insurance Benefits	78,727	94,641		98,608		120,021	161,641	161,641
2XX Employee Benefits Total:	225,146	303,654		302,942		434,974	577,647	577,647
353 Postage		2						
389 Other Non-Instruc.Prof.&Tech. Serv							629,721	629,721
3XX Purchased Services Total:		2					629,721	629,721
2541 Facilities Management Total:	655,326	821,498	7.175	815,865	11.675	1,078,437	2,059,113	2,059,113
2542 Building Div Services								
112 Classified Salaries	174,549	643,999	15.500	663,125	15.000	641,497	641,497	641,497
132 Nonlicensed Salaries O/T	2,781	951						
139 Cell Phone Stipend	318	798						
1XX Salaries Total:	177,648	645,748	15.500	663,125	15.000	641,497	641,497	641,497
211 PERS Employer Contribution	13,463	83,348		169,760		216,505	216,505	216,505
213 PERS Tier 3 OPSRP	13,703	45,412						
214 PERS Debt Service	6,799	28,156						
220 Social Security Administration	13,350	48,182		50,729		49,075	49,075	49,075
231 Worker's Compensation	6,680	23,196		26,525		28,867	28,867	28,867
232 State Unemployment Insurance	698	2,519		3,316		3,207	3,207	3,207
243 Tax Sheltered Annuities	1,996	6,185				3,750	3,750	3,750
244 Insurance Benefits	50,087	189,725		219,170		211,800	211,800	211,800
2XX Employee Benefits Total:	106,774	426,724		469,500		513,205	513,205	513,205
877 Preventative Maintenance	41,821	30,978		100,000		100,000	100,000	100,000
8XX Maintenance Supplies Total:	41,821	30,978		100,000		100,000	100,000	100,000
2542 Building Div Services Total:	326,244	1,103,450	15.500	1,232,625	15.000	1,254,702	1,254,702	1,254,702
2543 Grounds Division Services								
389 Other Non-Instruc.Prof.&Tech. Serv							50,000	50,000
3XX Purchased Services Total:							50,000	50,000
542 Replacement Equipment Purchases						616,000	616,000	616,000
5XX Capital Outlay Total:						616,000	616,000	616,000
2543 Grounds Division Services Total:						616,000	666,000	666,000
2546 Security Services								

Capital Projects Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
112 Classified Salaries	48,123	47,856	1.000	48,323	1.000	49,001	49,001	49,001
132 Nonlicensed Salaries O/T	1,440	1,468						
139 Cell Phone Stipend	636	636						
1XX Salaries Total:	50,199	49,960	1.000	48,323	1.000	49,001	49,001	49,001
211 PERS Employer Contribution	7,394	10,869		12,371		16,538	16,538	16,538
214 PERS Debt Service	1,906	2,298						
220 Social Security Administration	3,792	3,770		3,697		3,749	3,749	3,749
231 Worker's Compensation	1,859	1,851		1,933		2,205	2,205	2,205
232 State Unemployment Insurance	198	197		242		245	245	245
243 Tax Sheltered Annuities		568				250	250	250
244 Insurance Benefits	12,096	12,420		14,140		14,120	14,120	14,120
2XX Employee Benefits Total:	27,247	31,974		32,382		37,106	37,106	37,106
2546 Security Services Total:	77,446	81,934	1.000	80,705	1.000	86,107	86,107	86,107
2548 Care Of Buildings Services								
112 Classified Salaries	41,850	39,113	2.000	44,296	2.000	44,096	44,096	44,096
1XX Salaries Total:	41,850	39,113	2.000	44,296	2.000	44,096	44,096	44,096
211 PERS Employer Contribution	2,494	4,318		11,340		14,882	14,882	14,882
213 PERS Tier 3 OPSRP	4,187	3,797						
214 PERS Debt Service	1,593	1,832						
220 Social Security Administration	3,121	2,918		3,389		3,373	3,373	3,373
231 Worker's Compensation	1,596	1,507		1,772		1,984	1,984	1,984
232 State Unemployment Insurance	163	154		221		220	220	220
243 Tax Sheltered Annuities	128	149				500	500	500
244 Insurance Benefits	28,177	22,034		28,280		28,240	28,240	28,240
2XX Employee Benefits Total:	41,459	36,709		45,002		49,201	49,201	49,201
2548 Care Of Buildings Services Total:	83,309	75,823	2.000	89,298	2.000	93,297	93,297	93,297
2554 Vehicle Purch.Serv. & Maint.Se								
564 Buses And Capital Bus Improvements						891,000	891,000	891,000
5XX Capital Outlay Total:						891,000	891,000	891,000
2554 Vehicle Purch.Serv. & Maint.Se Total:						891,000	891,000	891,000
2660 Computing & Info Services								
112 Classified Salaries		35,707	0.500	36,100	1.650	140,099	140,099	140,099
113 Administrators					0.134	14,982	14,982	14,982
114 Classified Supervisors		18,204	0.200	18,386	0.300	27,306	27,306	27,306
139 Cell Phone Stipend		172						
1XX Salaries Total:		54,083	0.700	54,486	2.084	182,387	182,387	182,387
211 PERS Employer Contribution		6,351		13,948		61,556	61,556	61,556
213 PERS Tier 3 OPSRP		5,272						

Capital Projects Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service		2,408						
220 Social Security Administration		4,085		4,168		13,953	13,953	13,953
231 Worker's Compensation		247		283		2,043	2,043	2,043
232 State Unemployment Insurance		214		272		912	912	912
241 Professional Dues				940		3,218	3,218	3,218
243 Tax Sheltered Annuities		2,670		2,676		8,361	8,361	8,361
244 Insurance Benefits		9,210		9,513		28,655	28,655	28,655
2XX Employee Benefits Total:		30,456		31,801		118,697	118,696	118,696
342 Travel & Exp. Out Of District		4,225						
346 In-District Expense		1,567						
383 Architect/Engineer Services		18,047						
389 Other Non-Instruc.Prof.&Tech. Serv		11,281		1,450,000		293,860	293,860	293,860
3XX Purchased Services Total:		35,121		1,450,000		293,860	293,860	293,860
460 Non-Consumable Supplies		300						
470 Computer Software		993,548		500,000		190,000	190,000	190,000
480 Computer Hardware		575,224				3,701,180	3,701,180	3,701,180
4XX Supplies & Materials Total:		1,569,073		500,000		3,891,180	3,891,180	3,891,180
541 Initial & Addnl. Equip. Purchases		13,983		550,000				
550 Technology		461,073					8,000,000	8,000,000
5XX Capital Outlay Total:		475,056		550,000			8,000,000	8,000,000
2660 Computing & Info Services Total:		2,163,788	0.700	2,586,287	2.084	4,486,124	12,486,124	12,486,124
2669 Other Technology Services								
122 Subs-Classified Salaries		360						
1XX Salaries Total:		360						
214 PERS Debt Service		6						
220 Social Security Administration		28						
231 Worker's Compensation		2						
232 State Unemployment Insurance		1						
2XX Employee Benefits Total:		37						
351 Telephone		2,954						
3XX Purchased Services Total:		2,954						
2669 Other Technology Services Total:		3,350						
2700 District Retirement								
249 District Retirement Fund	14,681	15,945						
2XX Employee Benefits Total:	14,681	15,945						

Capital Projects Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2700 District Retirement Total:	14,681	15,945						
2XXX Support Services Total:	1,658,484	5,470,321	26.375	6,768,868	31.759	9,736,961	18,905,137	18,905,137
3100 Food Services								
480 Computer Hardware						1,000	1,000	1,000
4XX Supplies & Materials Total:						1,000	1,000	1,000
541 Initial & Addnl. Equip. Purchases				1,000				
5XX Capital Outlay Total:				1,000				
3100 Food Services Total:				1,000		1,000	1,000	1,000
4111 Service Area Direction								
112 Classified Salaries	2,088							
113 Administrators	4,497							
139 Cell Phone Stipend	32							
1XX Salaries Total:	6,617							
211 PERS Employer Contribution	1,005							
214 PERS Debt Service	256							
220 Social Security Administration	491							
231 Worker's Compensation	30							
232 State Unemployment Insurance	26							
241 Professional Dues	629	561						
243 Tax Sheltered Annuities	206							
244 Insurance Benefits	1,210							
2XX Employee Benefits Total:	3,854	561						
322 Repairs & Maint.Svcs.(On Contract)	48							
353 Postage	3	488						
354 Advertising		145						
3XX Purchased Services Total:	51	633						
410 Supplies		1,218						
440 Periodicals	199	425						
460 Non-Consumable Supplies		678						
470 Computer Software	469	15,789						
4XX Supplies & Materials Total:	668	18,110						
640 Dues And Fees	40	50						
6XX Other Objects Total:	40	50						
4111 Service Area Direction Total:	11,230	19,354						

Capital Projects Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
4120 Site Improvements								
354 Advertising	1,788	3,885						
383 Architect/Engineer Services	95,533	216,664						
389 Other Non-Instruc.Prof.&Tech. Serv	50,374	133,836						
3XX Purchased Services Total:	147,695	354,384						
410 Supplies	920	4,464						
460 Non-Consumable Supplies	3,323	52,622						
4XX Supplies & Materials Total:	4,243	57,086						
531 Improvement Of Sites	1,504,234	1,176,819		2,700,000		1,839,404	1,839,404	1,839,404
5XX Capital Outlay Total:	1,504,234	1,176,819		2,700,000		1,839,404	1,839,404	1,839,404
839 Irrigation	17,094							
841 Carpentry	2,102	19,421						
8XX Maintenance Supplies Total:	19,197	19,421						
4120 Site Improvements Total:	1,675,369	1,607,710		2,700,000		1,839,404	1,839,404	1,839,404
4150 Capital Building Improvement								
112 Classified Salaries		299						
132 Nonlicensed Salaries O/T	56							
1XX Salaries Total:	56	299						
211 PERS Employer Contribution	3							
213 PERS Tier 3 OPSRP	5							
214 PERS Debt Service	2							
220 Social Security Administration	4							
231 Worker's Compensation	2							
232 State Unemployment Insurance	0							
2XX Employee Benefits Total:	17							
322 Repairs & Maint.Svcs.(On Contract)	18	109						
324 Rentals	1,189	-82						
353 Postage	164							
354 Advertising	1,409	9,900						
383 Architect/Engineer Services	78,577	545,504		500,000		100,000	100,000	100,000
389 Other Non-Instruc.Prof.&Tech. Serv	95,704	908,406		500,000		471,000	471,000	471,000
3XX Purchased Services Total:	177,061	1,463,837		1,000,000		571,000	571,000	571,000
410 Supplies	14,729	8,945						
460 Non-Consumable Supplies	152,649	232,076						
470 Computer Software	845							
480 Computer Hardware	3,771	5,540						
4XX Supplies & Materials Total:	171,993	246,562						

Capital Projects Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
521 New Buildings							12,100,000	12,100,000
522 Bldg. Improv. (Done Maint. Dept.)	1,923,291	2,232,224		10,846,000	4,607,951	7,666,470	7,666,470	7,666,470
531 Improvement Of Sites				450,000				
541 Initial & Addnl. Equip. Purchases		81,613		100,000		525,000	525,000	525,000
5XX Capital Outlay Total:	1,923,291	2,313,837		11,396,000		5,132,951	20,291,470	20,291,470
831 Plumbing		45,705						
832 Heating		54,631		67,000		20,647	20,647	20,647
835 Electrical		92,554		80,000		25,000	25,000	25,000
841 Carpentry		30,210		80,000		25,000	25,000	25,000
8XX Maintenance Supplies Total:		223,100		227,000		70,647	70,647	70,647
4150 Capital Building Improvement Total:	2,272,418	4,247,635		12,623,000		5,774,598	20,933,117	20,933,117
5110 Long-Term Debt Service								
610 Principal						832,600	832,600	832,600
622 Interest/Buses						102,000	102,000	102,000
6XX Other Objects Total:						934,600	934,600	934,600
5110 Long-Term Debt Service Total:						934,600	934,600	934,600
5200 Transfers Of Funds								
710 Fund Modifications	500,000	156,075		2,000,000		1,000,000	1,000,000	1,000,000
7XX Transfers Total:	500,000	156,075		2,000,000		1,000,000	1,000,000	1,000,000
5200 Transfers Of Funds Total:	500,000	156,075		2,000,000		1,000,000	1,000,000	1,000,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	6,942,919	32,018,839		10,839,936			68,673,305	68,673,305
820 Unapp.Ending Fund Bal. Total:	6,942,919	32,018,839		10,839,936			68,673,305	68,673,305
7000 Reserves And Fund Balances Total:	6,942,919	32,018,839		10,839,936			68,673,305	68,673,305
Total Requirements:	13,060,421	43,519,934	26.375	35,133,804	31.759	19,287,563	114,287,563	114,287,563

Nutrition Services Fund

Nutrition Services Fund
Resources

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
21611 Breakfasts				61,988		120,000	120,000	120,000
21612 Type A Lunches	986,300	846,720		908,230		935,000	935,000	935,000
21622 Ala Carte Lunches	186,274	153,006		153,900		211,700	211,700	211,700
21630 Special Functions	178,332	204,887		55,575		206,000	206,000	206,000
21631 Banquet & Dinner Revenue	52,421	37,412		235,989		31,000	31,000	31,000
21699 Miscellaneous Income	3,551							
21990 Miscellaneous Local Revenue		25,156				29,496	29,496	29,496
21999 Miscellaneous		184						
23102 Matching Funds	50,218	47,455		52,877		45,000	45,000	45,000
23299 Other Restricted Grants-In-Aid	14,699	11,597				12,500	12,500	12,500
23990 Other Revenue From State Sources	430							
24511 Lunch Subsidy	2,111,013	2,071,778		2,162,576		2,503,000	2,503,000	2,503,000
24512 Breakfast Subsidy	668,926	701,438		729,755		778,800	778,800	778,800
24513 Snack Subsidy	84,498	52,719		135,066		140,000	140,000	140,000
24911 Value Of Commodities Received	285,850	224,075		219,414		260,000	260,000	260,000
25200 Transfers From Other Funds	258,368	308,525		28,300		40,000	40,000	40,000
25400 Net Working Capital	74,584	74,584		74,584		75,000	75,000	75,000
Total Resources:	4,955,464	4,759,536		4,818,254		5,387,496	5,387,496	5,387,496

Nutrition Services Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2521 Financial & Support Services								
112 Classified Salaries	25,884	26,201	0.625	26,201	1.000	41,922	41,922	41,922
132 Nonlicensed Salaries O/T	401							
1XX Salaries Total:	26,284	26,201	0.625	26,201	1.000	41,922	41,922	41,922
211 PERS Employer Contribution	3,845	5,706		6,708		14,149	14,149	14,149
214 PERS Debt Service	981	1,204						
220 Social Security Administration	1,982	1,983		2,004		3,207	3,207	3,207
231 Worker's Compensation	127	125		136		470	470	470
232 State Unemployment Insurance	104	104		131		210	210	210
243 Tax Sheltered Annuities	328	328				250	250	250
244 Insurance Benefits	7,410	8,087		8,838		14,120	14,120	14,120
2XX Employee Benefits Total:	14,776	17,537		17,817		32,405	32,405	32,405
389 Other Non-Instruc.Prof.&Tech. Serv	3,307	2,822						
3XX Purchased Services Total:	3,307	2,822						
2521 Financial & Support Services Total:	44,367	46,560	0.625	44,018	1.000	74,327	74,327	74,327
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							
2544 Building Maint Improvements Total:	1,903							
2700 District Retirement								
249 District Retirement Fund	11,860	10,754						
2XX Employee Benefits Total:	11,860	10,754						
2700 District Retirement Total:	11,860	10,754						
2XXX Support Services Total:	58,131	57,314	0.625	44,018	1.000	74,327	74,327	74,327
3100 Food Services								
112 Classified Salaries	1,235,951	1,204,334	62.519	1,131,533	57.714	1,052,820	1,052,820	1,052,820
114 Classified Supervisors	29,469	29,821	0.500	29,821	0.500	29,821	29,821	29,821
122 Subs-Classified Salaries	117,068	97,679				38,234	38,234	38,234

Nutrition Services Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
124 Temps-Classified Salaries	10,408	5,957						
132 Nonlicensed Salaries O/T	14,322	9,003				42,058	42,058	42,058
139 Cell Phone Stipend	720	717				800	800	800
1XX Salaries Total:	1,407,939	1,347,512	63.019	1,161,354	58.214	1,163,733	1,163,733	1,163,733
211 PERS Employer Contribution	144,121	189,988		303,381		379,586	379,586	379,586
213 PERS Tier 3 OPSRP	37,486	61,814						
214 PERS Debt Service	46,672	55,728						
220 Social Security Administration	101,650	96,674		88,844		88,964	88,964	88,964
231 Worker's Compensation	44,499	41,279		37,920		44,914	44,914	44,914
232 State Unemployment Insurance	5,315	5,036		5,807		5,815	5,815	5,815
241 Professional Dues				600		600	600	600
243 Tax Sheltered Annuities	8,293	8,420		7,163		16,379	16,379	16,379
244 Insurance Benefits	718,017	692,404		656,308		821,797	821,797	821,797
2XX Employee Benefits Total:	1,106,053	1,151,342		1,100,023		1,358,054	1,358,054	1,358,054
321 Equip. Rep.(Not On Serv. Contract)	771			1,700		21,000	21,000	21,000
322 Repairs & Maint.Svcs.(On Contract)	51,277	52,412		50,000		50,000	50,000	50,000
324 Rentals	1,797	2,205		150		8,000	8,000	8,000
341 Travel - Local In-District	5,846	5,532		13,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District	567	1,576				6,000	6,000	6,000
346 In-District Expense	118	85						
351 Telephone	37	36						
353 Postage	4,273	4,052		6,000		12,967	12,967	12,967
354 Advertising		110						
389 Other Non-Instruc.Prof.&Tech. Serv	11,570	10,080		302,195		12,000	12,000	12,000
3XX Purchased Services Total:	76,257	76,088		373,045		110,967	110,967	110,967
410 Supplies	23,691	12,576		29,000		10,000	10,000	10,000
414 Soap And Paper	-613	-1,046		199,607				
419 Miscellaneous				150				
451 Food	1,914,480	1,815,177		1,466,531		2,240,000	2,240,000	2,240,000
453 Usda Commodities	284,947	224,579		234,966		260,000	260,000	260,000
460 Non-Consumable Supplies	764	551						
470 Computer Software		859				10,000	10,000	10,000
480 Computer Hardware	9,233					10,415	10,415	10,415
4XX Supplies & Materials Total:	2,232,501	2,052,696		1,930,254		2,530,415	2,530,415	2,530,415
3100 Food Services Total:	4,822,750	4,627,638	63.019	4,564,675	58.214	5,163,169	5,163,169	5,163,169
6110 Contingency Fund								
810 Planned Reserve				132,000		100,000	100,000	100,000
810 Planned Reserve Total:				132,000		100,000	100,000	100,000
6110 Contingency Fund Total:				132,000		100,000	100,000	100,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	74,584	74,584		77,561		50,000	50,000	50,000

Nutrition Services Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
820 Unapp. Ending Fund Bal. Total:	74,584	74,584		77,561		50,000	50,000	50,000
7000 Reserves And Fund Balances Total:	74,584	74,584		77,561		50,000	50,000	50,000
Total Requirements:	4,955,464	4,759,536	63.644	4,818,254	59.214	5,387,496	5,387,496	5,387,496

Insurance Reserve Fund

Insurance Reserve Fund
Resources

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
21510 Interest On Investments	36,772	41,143		20,000				
21960 Recovery Of Prior Year Expenditures	418,215							
21994 Insurance Reimbursements	363,193	8,204				150,000	150,000	150,000
21999 Miscellaneous	31,840,427	30,103,235		33,850,000		32,367,000	32,367,000	32,367,000
23990 Other Revenue From State Sources	20,394	43,372				100,000	100,000	100,000
25200 Transfers From Other Funds	632,946	606,495		608,000		1,145,000	1,145,000	1,145,000
25400 Net Working Capital	9,257,732	10,388,747		8,413,006		8,755,805	8,755,805	8,755,805
Total Resources:	42,569,678	41,191,196		42,891,006		42,517,805	42,517,805	42,517,805

Insurance Reserve Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	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	13,706	11,181		15,000		10,000	10,000	10,000
3XX Purchased Services Total:	13,706	11,181		15,000		10,000	10,000	10,000
2311 Board Of Directors Expenses Total:	13,706	11,181		15,000		10,000	10,000	10,000
2529 Other Fiscal Services								
231 Worker's Compensation	742,543	821,985		800,000		850,000	850,000	850,000
232 State Unemployment Insurance	494,201	287,189		450,000		350,000	350,000	350,000
242 Physical Examinations	4,394	2,262		5,000		2,000	2,000	2,000
244 Insurance Benefits	28,739,023	27,620,730		31,900,000		31,359,945	31,359,945	31,359,945
246 Long Term Disability Ins	216,536	199,993		305,000		248,000	248,000	248,000
247 Term Life	131,956	138,065		280,000		210,000	210,000	210,000
2XX Employee Benefits Total:	30,328,653	29,070,223		33,740,000		33,019,945	33,019,945	33,019,945
345 Food/Meals/Snacks						2,500	2,500	2,500
346 In-District Expense	635	719		100,000		500	500	500
351 Telephone	2,360	2,384				3,000	3,000	3,000
353 Postage	204	266		35		2,500	2,500	2,500
389 Other Non-Instruc.Prof.&Tech. Serv	745,296	884,024		1,029,000		828,500	828,500	828,500
3XX Purchased Services Total:	748,495	887,394		1,129,035		837,000	837,000	837,000
410 Supplies	32,738	36,831		700		10,500	10,500	10,500
460 Non-Consumable Supplies	1,654	2,755		750		500	500	500
470 Computer Software		365						
480 Computer Hardware		1,973						
4XX Supplies & Materials Total:	34,393	41,924		1,450		11,000	11,000	11,000
541 Initial & Addnl. Equip. Purchases		16,410						
5XX Capital Outlay Total:		16,410						
655 Judg. & Settlem.Against The Distric	100	17,595						
6XX Other Objects Total:	100	17,595						
2529 Other Fiscal Services Total:	31,111,641	30,033,546		34,870,485		33,867,945	33,867,945	33,867,945
2544 Building Maint Improvements								

Insurance Reserve Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
655 Judg. & Settlem. Against The Distric		500						
6XX Other Objects Total:		500						
2544 Building Maint Improvements Total:		500						
2546 Security Services								
460 Non-Consumable Supplies		2,863						
4XX Supplies & Materials Total:		2,863						
2546 Security Services Total:		2,863						
2548 Care Of Buildings Services								
112 Classified Salaries	6,408	7,640	0.250	7,724	0.250	7,640	7,640	7,640
1XX Salaries Total:	6,408	7,640	0.250	7,724	0.250	7,640	7,640	7,640
211 PERS Employer Contribution	385	1,643		1,977		2,579	2,579	2,579
213 PERS Tier 3 OPSRP	593							
214 PERS Debt Service	244	354						
220 Social Security Administration	443	581		591		584	584	584
231 Worker's Compensation	245	292		309		344	344	344
232 State Unemployment Insurance	23	30		39		38	38	38
243 Tax Sheltered Annuities						63	63	63
244 Insurance Benefits	3,515	2,846		3,535		3,530	3,530	3,530
2XX Employee Benefits Total:	5,447	5,746		6,451		7,137	7,137	7,137
2548 Care Of Buildings Services Total:	11,855	13,386	0.250	14,175	0.250	14,777	14,777	14,777
2641 Hr Service Area Direction								
111 Licensed Salaries	66,383	67,490	1.000	65,524	1.000	67,490	67,490	67,490
112 Classified Salaries	222,654	210,001	4.330	226,587	4.330	199,464	199,464	199,464
113 Administrators	82,199	83,773	1.000	84,012	1.000	71,854	71,854	71,854
121 Subs-Licensed Salaries	2,655	4,255		2,500				
122 Subs-Classified Salaries		32		10,000				
124 Temps-Classified Salaries	2,185	10,212		5,000		40,000	40,000	40,000
131 Licensed Salaries-Add'l	2,904	2,415		1,000				
132 Nonlicensed Salaries O/T	1,141	560		1,000				
139 Cell Phone Stipend	636	583		636				
1XX Salaries Total:	380,758	379,321	6.330	396,259	6.330	378,808	378,808	378,808
211 PERS Employer Contribution	43,775	48,104		92,307		114,348	114,348	114,348
213 PERS Tier 3 OPSRP	8,326	14,723		250				
214 PERS Debt Service	12,944	13,673		1,000				
220 Social Security Administration	28,367	28,804		28,478		25,919	25,919	25,919
231 Worker's Compensation	2,904	2,193		3,100		3,795	3,795	3,795
232 State Unemployment Insurance	1,483	1,489		1,831		1,694	1,694	1,694
241 Professional Dues	1,386	761		3,296		3,296	3,296	3,296
243 Tax Sheltered Annuities	9,767	8,612		10,927		11,797	11,797	11,797

Insurance Reserve Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	86,177	83,219		101,285		88,298	88,298	88,298
2XX Employee Benefits Total:	195,130	201,578		242,474		249,146	249,146	249,146
322 Repairs & Maint.Svcs.(On Contract)	10,396	9,353		10,000		10,500	10,500	10,500
324 Rentals	16	269						
341 Travel - Local In-District	40			500		500	500	500
342 Travel & Exp. Out Of District	1,247	550		1,000		3,000	3,000	3,000
346 In-District Expense	72	218		100		1,000	1,000	1,000
353 Postage	1,277	221		600		300	300	300
354 Advertising	114	260		100				
355 Printing And Binding	5,385			5,500				
389 Other Non-Instruc.Prof.&Tech. Serv	10,136	3,646		250,000		6,000	6,000	6,000
395 Fringe Benefits Consultant	25,000	20,000		20,000		20,000	20,000	20,000
3XX Purchased Services Total:	53,682	34,517		287,800		41,300	41,300	41,300
410 Supplies	4,976	5,464		5,000		11,500	11,500	11,500
432 Reference Books		98		500				
440 Periodicals	134	137		250		100	100	100
460 Non-Consumable Supplies		1,636						
470 Computer Software	50	50		50		100	100	100
480 Computer Hardware	3,732	3,507				10,000	10,000	10,000
4XX Supplies & Materials Total:	8,891	10,891		5,800		21,700	21,700	21,700
640 Dues And Fees	160	512		500		1,000	1,000	1,000
653 Property Insurance		177						
6XX Other Objects Total:	160	689		500		1,000	1,000	1,000
892 Building Safety	5,504							
8XX Maintenance Supplies Total:	5,504							
2641 Hr Service Area Direction Total:	644,125	626,996	6.330	932,833	6.330	691,954	691,954	691,954
2669 Other Technology Services								
389 Other Non-Instruc.Prof.&Tech. Serv	180							
3XX Purchased Services Total:	180							
2669 Other Technology Services Total:	180							
2690 Claims								
112 Classified Salaries		2,500						
1XX Salaries Total:		2,500						
220 Social Security Administration		191						
231 Worker's Compensation		11						
232 State Unemployment Insurance		10						

Insurance Reserve Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:		212						
410 Supplies	1,085	1,083						
431 Library Books				2,000				
460 Non-Consumable Supplies	423	10,059						
480 Computer Hardware	2,866	1,630						
4XX Supplies & Materials Total:	4,374	12,771		2,000				
655 Judg. & Settlem.Against The Distric	27,849	7,731		50,000		490,000	490,000	490,000
6XX Other Objects Total:	27,849	7,731		50,000		490,000	490,000	490,000
2690 Claims Total:	32,223	23,214		52,000		490,000	490,000	490,000
2700 District Retirement								
249 District Retirement Fund	8,892	7,989		8,750		5,000	5,000	5,000
2XX Employee Benefits Total:	8,892	7,989		8,750		5,000	5,000	5,000
2700 District Retirement Total:	8,892	7,989		8,750		5,000	5,000	5,000
2XXX Support Services Total:	31,822,621	30,719,675	6.580	35,893,243	6.580	35,079,676	35,079,676	35,079,676
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 Of Funds								
710 Fund Modifications	358,310	796,827		809,300		298,000	298,000	298,000
7XX Transfers Total:	358,310	796,827		809,300		298,000	298,000	298,000
5200 Transfers Of Funds Total:	358,310	796,827		809,300		298,000	298,000	298,000
6110 Contingency Fund								
810 Planned Reserve				700,000		500,000	500,000	500,000
810 Planned Reserve Total:				700,000		500,000	500,000	500,000

Insurance Reserve Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
6110 Contingency Fund Total:				700,000		500,000	500,000	500,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	10,388,747	9,674,694		5,485,463		6,637,129	6,637,129	6,637,129
820 Unapp. Ending Fund Bal. Total:	10,388,747	9,674,694		5,485,463		6,637,129	6,637,129	6,637,129
7000 Reserves And Fund Balances Total:	10,388,747	9,674,694		5,485,463		6,637,129	6,637,129	6,637,129
Total Requirements:	42,569,678	41,191,196	6.580	42,891,006	6.580	42,517,805	42,517,805	42,517,805

Postemployment Benefits Fund

Postemployment Benefits Fund
Resources

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
21999 Miscellaneous	3,414,242	2,822,758		1,700,000		3,600,000	3,600,000	3,600,000
25400 Net Working Capital	5,276,758	5,276,758		2,925,000		1,500,000	1,500,000	1,500,000
Total Resources:	8,690,999	8,099,516		4,625,000		5,100,000	5,100,000	5,100,000

Postemployment Benefits Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
2710 Retirement - Certified								
116 Early Retirement Pay	771,786	661,176		650,000		703,000	703,000	703,000
1XX Salaries Total:	771,786	661,176		650,000		703,000	703,000	703,000
220 Social Security Administration	32,252	27,209		32,500		62,000	62,000	62,000
244 Insurance Benefits	2,256,271	2,078,105		1,900,000		2,355,000	2,355,000	2,355,000
2XX Employee Benefits Total:	2,288,523	2,105,313		1,932,500		2,417,000	2,417,000	2,417,000
389 Other Non-Instruc.Prof.&Tech. Serv	7,200							
3XX Purchased Services Total:	7,200							
2710 Retirement - Certified Total:	3,067,509	2,766,489		2,582,500		3,120,000	3,120,000	3,120,000
2720 Retirement - Administrators								
116 Early Retirement Pay	55,745	70,015		65,000		66,000	66,000	66,000
1XX Salaries Total:	55,745	70,015		65,000		66,000	66,000	66,000
220 Social Security Administration	1,884	2,755		3,250		6,000	6,000	6,000
244 Insurance Benefits	125,633	106,046		90,000		80,000	80,000	80,000
2XX Employee Benefits Total:	127,517	108,801		93,250		86,000	86,000	86,000
2720 Retirement - Administrators Total:	183,262	178,817		158,250		152,000	152,000	152,000
2730 Retirement - Classified								
116 Early Retirement Pay	7,308	6,264		8,000		57,600	57,600	57,600
1XX Salaries Total:	7,308	6,264		8,000		57,600	57,600	57,600
220 Social Security Administration	556	464		600		5,000	5,000	5,000
244 Insurance Benefits	155,607	178,201		190,000		290,000	290,000	290,000
2XX Employee Benefits Total:	156,163	178,665		190,600		295,000	295,000	295,000
2730 Retirement - Classified Total:	163,471	184,929		198,600		352,600	352,600	352,600
2XXX Support Services Total:	3,414,242	3,130,235		2,939,350		3,624,600	3,624,600	3,624,600
5200 Transfers Of Funds								
710 Fund Modifications		1,256,000		1,257,000				
7XX Transfers Total:		1,256,000		1,257,000				
5200 Transfers Of Funds Total:		1,256,000		1,257,000				
6110 Contingency Fund								
810 Planned Reserve				300,000		475,400	475,400	475,400

Postemployment Benefits Fund
Requirements

Program Budget Detail - Adopted
July 1, 2013 to June 30, 2014

	Actual Expenditures		2012 - 2013		2013 - 2014 Budget			
	2010 - 2011	2011 - 2012	FTE	Budget	FTE	Proposed	Approved	Adopted
810 Planned Reserve Total:				300,000		475,400	475,400	475,400
6110 Contingency Fund Total:				300,000		475,400	475,400	475,400
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	5,276,758	3,713,281		128,650		1,000,000	1,000,000	1,000,000
820 Unapp. Ending Fund Bal. Total:	5,276,758	3,713,281		128,650		1,000,000	1,000,000	1,000,000
7000 Reserves And Fund Balances Total:	5,276,758	3,713,281		128,650		1,000,000	1,000,000	1,000,000
Total Requirements:	8,690,999	8,099,516		4,625,000		5,100,000	5,100,000	5,100,000



Appendices

Table of Contents

Glossary	379
List of Acronyms.....	390

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 a student count used for state funding purposes. It is calculated as the total days' membership during a specific reporting period, divided by the number of days school was in session during that reporting period.

ADM_r

Resident average daily membership of the students who live within District boundaries, with kindergarten students included as half students.

ADM_w

Average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

ADOPTED BUDGET

The financial plan adopted by the school board which forms a basis for expenditure appropriations.

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA)

Federal economic stimulus funding distributed on a one-time basis to states, local educational agencies and other entities to avoid layoffs, create and save jobs and improve student achievement. Three major components are the State Fiscal Stabilization

Fund; Title I, Part A, of the Elementary and Secondary Education Act, and the Individuals with Disabilities Education Act (IDEA), Part B.

APPROPRIATION

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board.

ASSESSED VALUE (AV)

The portion of value of real or personal property that is taxable; the lesser of the property's real market value or the constitutional value limit. The value limit may increase 3% annually unless qualifying improvements or changes are made to the property. See "Measure 50."

ASSESSMENT

A method to measure what students are learning (i.e., testing).

ASSETS

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

ADVANCEMENT VIA INDIVIDUAL DETERMINATION (AVID)

A college readiness system for elementary through higher education that is designed to increase school-wide learning and performance.

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.

EUGENE EDUCATION ASSOCIATION (EEA)

An employee group representing licensed employees.

EUGENE EDUCATION OPTIONS (EEO)

A consolidation and enhancement of existing alternative education services offered to traditional and non-traditional school populations such as at-risk students in Options High Schools, students attending Early College High School, traditional and non-traditional students accessing online instruction, and other student populations who need personalized programs and services.

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, 2010-11, and 2011-12 to support economic recovery nationwide. Also known as the American Recovery and Reinvestment Act of 2009 (ARRA).

FREE APPLICATION FOR FEDERAL STUDENT AID (FAFSA)

Form which must be completed by all students interested in financial aid for college.

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.

FTE

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

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 eight funds—four major governmental funds, two non-major governmental funds, and two proprietary—or internal service—funds. The funds are:

Major Governmental Funds

- General
- Federal, State and Local Programs
- Capital Projects
- Debt Service

Non-major Governmental Funds

- Nutrition Services
- Student Body

Proprietary (Internal Service)

- Insurance Reserve
- Postemployment Benefits

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

HEALTHY, HUNGER-FREE KIDS ACT OF 2010 (HHFKA)

Legislation which authorizes funding and sets policy for the United States Department of Agriculture's (USDA) core child nutrition programs (National School Lunch Program, School Breakfast Program, Special Supplemental Nutrition Program for Women, Infants, and Children, the Summer Food Service Program, and the Child and Adult Care Food Program).

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.

SEQUESTER / SEQUESTRATION

Across-the-board budget reductions in specific categories of federal spending resulting from a policy of fiscal austerity. Funding cuts are expected to negatively impact District grants and subsidies beginning in the 2013-14 fiscal year.

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.

STEM

Science, Technology, Engineering, and Mathematics curriculum.

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.

List of Acronyms

ADM	Average daily membership
ADMr	Resident average daily membership
ADMw	Average daily membership, weighted for additional student characteristics
ARRA	American Recovery and Reinvestment Act of 2009
AV	Assessed property value
AVID	Advancement Via Individual Determination
BOLI	Bureau of Labor and Industries
CIS	Computing and Information Services
DOL	Department of Labor
EBL	Essential Budget Level
EEF	Eugene Education Fund
EEA	Eugene Education Association
EEO	Eugene Education Options
EEOC	Equal Employment Opportunity Commission
ELL	English Language Learner
ESD	Education Service District
ESEA	Elementary and Secondary Education Act
FAFSA	Free Application for Federal Student Aid
FLSA	Fair Labor Standards Acts
FTE	Full-time equivalent
GAAP	Generally Accepted Accounting Principles
GFOA	Government Finance Officers Association
G.O. BOND	General obligation bond
GPS	Global Positioning System
HHFKA	Healthy, Hunger-Free Kids Act
HR	Human Resources Department
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHS	International High School
IIPM	Instructional Intervention/Progress Monitoring
IPBS	Intensive Positive Behavior Support
IRS	Internal Revenue System
KRVM	District 4J's radio station
NCLB	No Child Left Behind Act
OAKS	Oregon Assessment of Knowledge and Skills
ODE	Oregon Department of Education
OEBB	Oregon Educators' Benefits Board
OPSRP	Oregon Public Service Retirement Plan
ORS	Oregon Revised Statutes
OSBA	Oregon School Boards Association
OSEA	Oregon School Employees Association
OSHA	Occupational Safety and Health Administration
PERS	Public Employees Retirement System
PM	Preventive Maintenance
QEM	Quality Education Model
RD	Registered dietitian

RMV	Real market property value
SAT	SAT Reasoning Test, formerly Scholastic Aptitude Test
SIF	School Improvement Fund
SFSF	State Fiscal Stabilization Fund
SSF	State School Fund
STEM	Science, Technology, Engineering, and Mathematics
SYS	School Year Subaccount
TAG	Talented and Gifted
TOSA	Teacher on special assignment
TSPC	Teacher Standards and Practices Commission
UEFB	Unappropriated ending fund balance
USDE	United States Department of Education

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