

Lane County School District 4J

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Budget Document & Superintendent's Message

Proposed 2014–2015



LANE COUNTY SCHOOL DISTRICT 4J, EUGENE, OREGON

2014–15

BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2014

Budget Committee

Electors:

Betsy Boyd
Tim Gleason, Committee Chair
Joan Obie
Sabrina Parsons
Evangelina Sundgrenz
Dan Williams
Jennifer Winters

Term:

July 1, 2011 to June 30, 2014
July 1, 2012 to June 30, 2015
July 1, 2011 to June 30, 2014
July 1, 2011 to June 30, 2014
July 1, 2013 to June 30, 2016
July 1, 2013 to June 30, 2016
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
Andrea Belz, Associate Director of Finance
Sharon Myrand, Financial Management Analyst
John Gogol, Financial Management Analyst
Trena McMahan, 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 2014-15 budget of Lane County School District 4J, 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 budget document shows the District's funding structure, the resources available to the District in each fund, and each fund's requirements and appropriations. It also serves as a guide to operations throughout the coming fiscal year.

This document is available for public inspection online at www.4j.lane.edu/finance or through the Public Records / Superintendent's Office, 200 North Monroe St., Eugene OR 97402. Comments or suggestions should be addressed to the Eugene School District Board of Directors, Eugene School District 4J, 200 North Monroe St., 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 the list of members is this overview 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 2014-15 budget, including a summary of changes in the District's service level as well as strategies employed to balance the General Fund budget. This section also contains a budget 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, a description of the underlying budget assumptions, 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.

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 General Fund revenues, expenditures and reserve balances.

The **Information** section includes a profile of the District, financial management goals and policies, District-wide and department specific organizational charts, tax rate information, enrollment projections, staffing worksheets, salary schedules and position information, 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 list of all functions used in the budget, as well as 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, 2013. 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.



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Executive Summary

Summary of the 2014-15 Budget

The driver behind both budgeted revenues and expenditures is projected enrollment. Projected 2014-15 enrollment is 15,843 students (excluding enrollment in alternative programs and charter schools), which is a decrease of 241 students or 1.5% from October 2013. Our revenue projections, which reflect enrollment changes for all District programs and charter schools, include a reduction for projected enrollment and additional funding for students in poverty resulting from a change in calculation methodology implemented by the Oregon Department of Education.

A budget gap of \$3.62 million is being closed through two key strategies. The first strategy is to use approximately \$1.1 million in reserves by reducing the General Fund ending fund balance from the Board policy level of 5.0% to 4.25%. This reflects a 0.25% increase over the reserve balance approved for the 2013-14 budget year. The second strategy generates cost savings through increasing the student to classroom teacher ratio by 1.45 students. The District is currently involved in contract negotiations with several employee groups – the results of these negotiations may impact staffing levels and other factors relevant to the calculation of General Fund expenses.

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 state funding and tax revenues on which the District relies.

Budgeted General Fund revenue is projected to increase \$11.1 million to \$152.2 million, from \$141.1 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: \$5.0 million increase under the state school funding formula; \$1.9 million increase in current property tax collections; \$0.8 increase in local option tax receipts; and \$3.4 million increase due to the flow-through of the District's remaining share of funding from Lane ESD. The change in state funding represents the effects of a \$317 increase to the 2013-14 General Purpose Grant funding per ADMw and declines in projected enrollment offset by additional funding provided for students in poverty. It is based on 51% of the District's share of State 2013-15 K-12 revenue of \$6.55 billion plus \$100 million in additional funds for 2014-15.

For fiscal year 2014-15, the General Fund operating budget (excluding the operating contingency and ending fund balance) is \$151.5 million. Excluding transfers, General Fund operating expenses are projected to rise by \$10 million to \$150.4 million. This increase is driven by several factors. Compensation costs, excluding District retirement expenses, are expected to increase due to a projected return to a full school/work year from a 7-9 day furlough schedule in 2013-14 and a projected step movement for all eligible employees on July 1, 2014. In addition, partial step and cost of living increases implemented for staff during 2013-14 were primarily funded from employee group insurance reserves in 2013-14, but in 2014-15 the full cost of the step and cost of living increase will become the financial responsibility of the District.

Overall, staffing levels have declined due to a decrease in enrollment and an increase in the classroom staffing ratio needed to balance the General Fund budget.

Approval of recent measures to issue general obligation bonds has allowed capital investment and some transfer of capital improvement and investment costs out of the General Fund (General

Fund relief). The \$170 million May 2013 bond measure will pay for technology and instructional materials at every school, improve school security, purchase school buses, and replace four of our older school buildings. The \$70 million May 2011 bond measure provides funding for 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.

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 part of the District's Average Daily Membership (ADMw). Given the District's continued decline in enrollment, there is a possibility that the enrollment projection used to calculate the District's 2014-15 ADMw could be lower than expected.

2. State School Fund (SSF) Allocation

The budget has been built on assumed SSF Revenues for 2014-15 of 51% of \$6.55 billion plus an additional \$100 million added for the 2014-15 school year by the Oregon Legislature. Anything less will have a negative impact on the District.

3. State Property Tax Collections

The budget has been built based on expected assessed and real market values for property statewide and estimated collection rates. Any decrease in property taxes across the state will have a negative impact on the District (notably increased property tax collections in 2013-14 have contributed to increased SSF estimates for 2014-15).

4. 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. Our assumption for the 2014-15 budget is that District average teacher experience will be slightly higher than teacher experience at the state level. A decrease in the District's teacher experience level would negatively impact SSF funding.

5. PERS (Public Employees Retirement System)

The Oregon Legislature has taken several actions to reduce PERS employer rates for current and future years. These actions are currently under review by the Oregon Supreme Court. The District does not expect the outcome of this review to impact 2014-15 PERS rates, but if the Court does not uphold these actions PERS rates for future years could be significantly higher.

6. Local Option Property Tax

Since 2000, the District has benefited from local funding through a local option tax. This was first approved in 2000 and renewed in 2004 and 2008. The current measure expires at the end of the 2014-15 budget year. Since 2009, collections of local option levies have been limited by requirements imposed by Measures 5 and 50 and declines in property values. The budget includes an increase of \$760,000 in local option property taxes – in effect, we have matched projected 2014-15 tax collections to 2013-14 expected tax collection (as reflected in the District's December 2013 Long-Term Financial Forecast). Actual 2014-15 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. Should these vary from our assumptions the budget will be affected – this may be a positive or negative variance.

7. 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. Effective June 30, 2014, the District will no longer be a member of Lane ESD. All state funding related to the District's enrollment will flow through Lane ESD to the District. As noted previously, changes in enrollment and state funding may impact this revenue stream.

8. Staffing Costs

Contracts between the District and its two largest employee groups expire on June 30, 2014. The terms of settlement will impact District operations and budget in 2014-15 and future years.

9. Bond Measures

In 2011 and 2013 voters approved bond measures of \$70 million and \$170 million, respectively. Elements of the General Fund budget, such as transfers to capital funds to purchase buses and equipment have been suspended as a result of this measure; additionally costs of maintenance, upgrades, and replacement to improve efficiency and better support educational needs are being paid for using bond funds.

General Fund Additions/Reductions and Budget Balancing Strategies

This schedule will be provided as part of the 2014-15 Adopted Budget.

General Fund Additions/Reductions and Budget Balancing Strategies (continued)

This schedule will be provided as part of the 2014-15 Adopted Budget.

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. Governmental fund revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. This is the same basis of accounting used in the District's audited Governmental fund financial statements. 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 two such funds – the Insurance Reserve Fund and the Postemployment Benefits 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 process by which the District prepares its annual budget is 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 late April/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 at least 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 <http://www.4j.lane.edu/finance/docs/>.

At the April/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 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

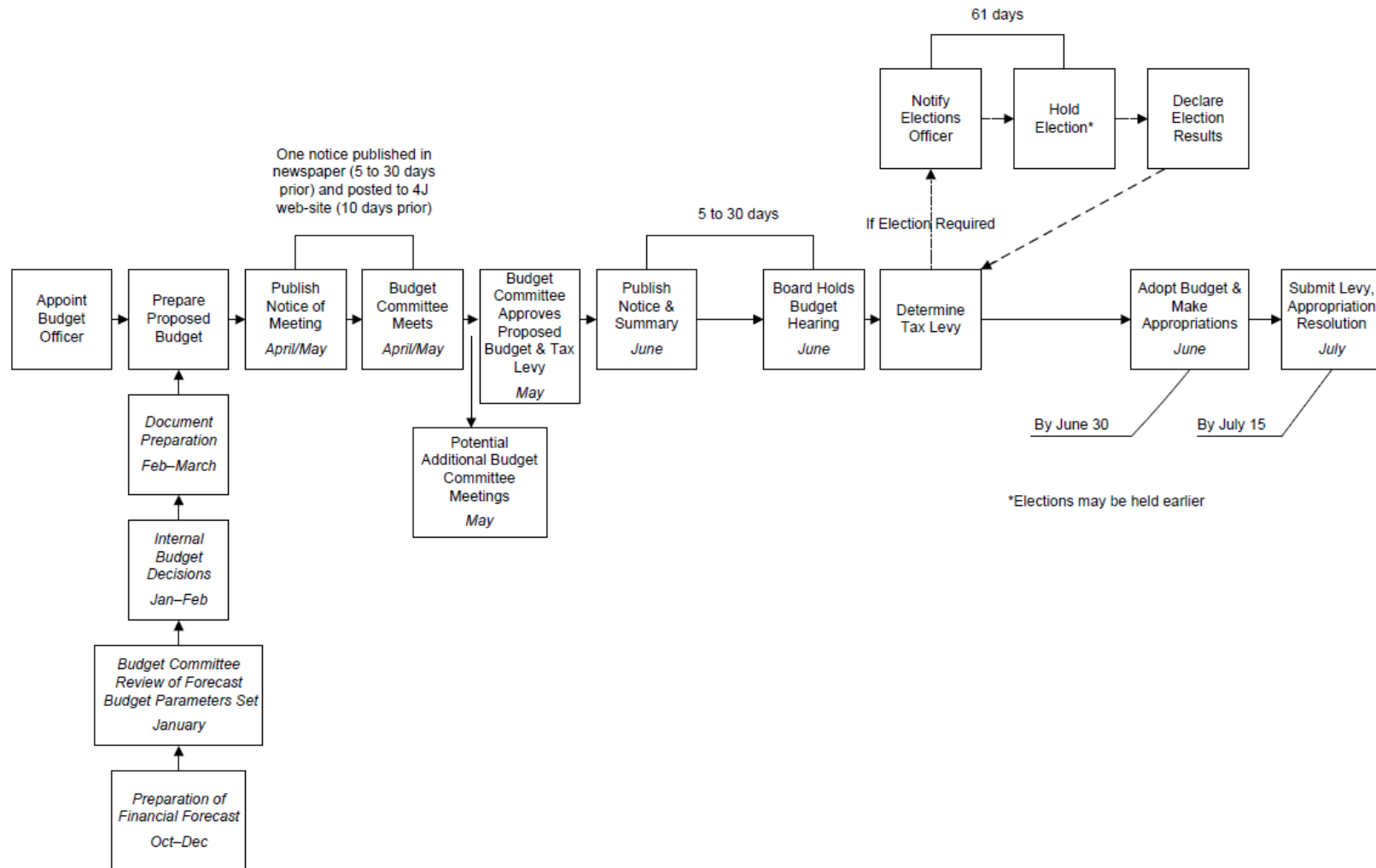
If the District receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

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.

2014–15 Budget Calendar	
December 2, 2013	Budget Committee addressed administrative actions (election of officers, adoption of the meeting schedule, and introduction of new members) and received the 2013-14 enrollment report, including projections for future years. Staff reported on 2012-13 financial results, actions taken during the 2013 Special Session of the Oregon Legislature, and provided an update on local option levy revenue based on November 4th reported amounts.
January 27, 2014	Financial Services staff presented the 5-year financial forecast. The Superintendent discussed key factors/decisions in the development of the 2014-15 budget, and received comments from the Committee on budget development.
April 28	The Superintendent and Financial Services staff will present the 2014-15 proposed budget. The presentation will include a brief discussion of changes from the 5-year forecast, and highlight for the Budget Committee key factors/assumptions for the proposed budget. Equal time will be set aside for questions/requests from Committee members.
May 5	The Budget Committee will hold a work session on the proposed budget, and may vote to approve the Proposed 2014-15 4J School District Budget and declare the tax rates and debt service levy.
May 19	If needed, the Budget Committee will meet to complete work on the 2014-15 budget and vote for approval.
June 4	The School Board will hold a public hearing on the approved budget and consider the adopted budget as an item for future action.
June 18	The School Board will vote to adopt the 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

- Do what's 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.

2013-14 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 every student has equitable access and 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, inequities exist among schools in terms of their ability to address students' educational needs. These inequities 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 every student.

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.

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

The Board adopted the following goals on November 6, 2013.

I. STUDENT ACHIEVEMENT

Goal: Increase achievement for every student and close the achievement gap.

The Board is committed to ensuring that every student graduates and is 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 will require additional resources to achieve district and state academic goals and close the achievement gap.

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, proficiency in culturally responsive practices, and continued systemic professional development are essential to our success as a school district.

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.

IV. STAKEHOLDER ENGAGEMENT

Goal: Engage students, families, staff, the community, 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 students, families, staff, the community, and other governmental agencies, and engage these stakeholders in supporting our students and schools.

KEY RESULTS

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.

I. Student Achievement

Goal: Increase achievement for every student 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 each student will demonstrate for college and career readiness and to achieve the Oregon diploma.
2. In 2013-14, continue tracking both formative academic growth and college and career readiness measures and Oregon Achievement Compact targets, so that this data can inform instruction and resource allocation decisions. These measures include:
 - 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. Those students in the class of 2014 not meeting the OAKS benchmarks in reading, writing, and math will show mastery of essential skills in those areas using any of the alternatives to OAKS approved by ODE so that they can satisfy graduation requirements.

4. By 2020-21, the five-year cohort graduation rate for 4J students in regular education will reach 100%. Students with disabilities, after four or five years of high school years, will attain a regular, modified, or extended diploma or a certificate of program completion, resulting in a cumulative 100% five-year completion rate.

II. Staff Capacity Building

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

Key Results

1. In 2013-14, continue implementing our plan to expand access to robust data and analysis that informs instruction, personalizes learning and better supports district planning and leadership decision-making by:
 - o improving the timeliness and usability of the data through Synergy, the 4J data portal and other tools, and
 - o expanding access to such information to all staff members.

We will measure our progress in this area through user surveys.

2. By June 2014, all schools will be effective using formative and summative student data to inform instruction and personalize learning and to identify strategies for providing support to students at risk of falling behind.
3. By June 2014, 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 2014-15, complete implementation of our aligned teacher and administrator effectiveness and growth systems, with the purpose of developing and retaining a highly skilled and high performing workforce. Improve alignment of our principal evaluation and teacher evaluation. By June 2014, all teachers and administrators will have developed SMART goals that specify growth goals in student academics, professional practice, professional development, as well as a related action plan.
5. By June 2015, train additional teacher cohorts to strengthen teacher expertise district-wide in best practices that enhance instruction, student achievement and college and career readiness. Deepen the expertise of principals to observe and support high-quality instruction.

III. Stewardship of District Resources

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

Key Results

1. By 2014-15, the district will develop a sustainable budget strategy that
 - o funds a full school year and reasonable class sizes, reaching a target of 22 students per classroom teacher at elementary and 25 students per class at middle and high school;

-
- supports staffing and programs needed to achieve a 100% five-year cohort graduation rate, including fully scheduling all high school students;
 - provides full-day kindergarten;
 - provides a sustainable health services program;
 - 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. During 2013-14, the district will review and adjust our needs index methodology for calculating licensed teacher staffing for individual schools. This will improve the transparency, equity, and effectiveness of resource allocations. It will also ensure that resources are allocated to schools based on the needs of students within those schools.
 3. By September 2017, complete construction of Howard, River Road/el Camino del Rio, Roosevelt and Jefferson school buildings. Beginning in 2014, provide annual reports to the community from the Bond Review Committee regarding the investment of 2013 bond measure funds.
 4. By November 2013, determine whether to continue receiving services from the Lane Education Service District or develop a plan to provide those services within the district or in consortium with other providers by 2014-15.
 5. By June 2014, dispose of the Civic Stadium properties and review the district's land holding and property classification as in use, reserve or surplus.
 6. By June 2014, improve and centralize processes and reduce energy consumption to further leverage our taxpayer resources.

IV. Stakeholder Engagement

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

Key Results

1. In 2014-15, 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 every 4J student to meet college and career readiness goals and receive the related services that they need to succeed in school.
3. By June 2014, the board will 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.
4. By June 2014, the Board will consider new strategies for expanding public engagement and provide direction for 2014-15.

Sustainable Budget Strategy Direction: School Board Decisions

During the 2010-11 year, the Board led a conversation on strategies to address long-term fiscal challenges. State revenues remained stagnant and personnel costs continued to increase. Many of these directions were implemented during 2011-12. Long-term items such as school closures and consolidations, delayed step increases, reductions in staffing services and programs, and reductions in materials, supplies, and services have remained. Short-term reductions have been evaluated annually since then as current service budgets have continued to be in deficit.

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

<ul style="list-style-type: none"> • 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 on the “General Fund Additions/Reductions and Budget Balancing Strategies” page within this section, as well as within the Superintendent’s Budget Message.

Economic Climate

State Economic and Revenue Forecast

The District's General Fund revenue relies heavily on state resources (2014-15 - 89%); therefore it is important to consider the state's economic picture as a backdrop to the District's annual budget. The March 2014 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 next page provides the Executive Summary of Oregon's Economic and Revenue Forecast.

Executive Summary

March 2014

As the nationwide economic expansion enters its sixth year, signs continue to emerge that growth will improve relative to the lackluster rates seen during the recovery to date. Much of the improvement seen in the economic landscape thus far was expected, and can be traced to the housing rebound and improvements in state and local government budgets. In recent months, the increasingly optimistic outlook among forecasters and economists is largely attributable to the resolution of the budget impasse in Washington D.C. and the continuation of the strong manufacturing cycle.

The federal budget passed in late 2013 reduces the near-term fiscal drag by half relative to the cuts called for by the sequester plan that had been in place at the time. The budget deal also alleviated some of the uncertainty surrounding the policy environment that was dampening private investment activity. Combined with the strong manufacturing sector, the overall forecast remains relatively bright. Both new manufacturing orders and actual deliveries remain near all-time highs. Bad weather in early 2014 has grounded some manufacturing indicators in the most recent period. However, this will likely prove temporary.

In Oregon, the economy has already experienced an acceleration in job growth in 2013. Similar to the U.S. as a whole, this was largely due to improvement in housing and the public sector. As a result, more regions of the state began adding jobs. The question then becomes: Can the state expect a further increase in the rate of growth?

The likely answer is yes. Early in recovery, the Portland metropolitan area was responsible for nearly all jobs gained statewide. This changed in 2013. Portland continued to add jobs at a steady and healthy rate, however other areas including Bend and Medford began adding jobs as well. In the past few months, Bend and Medford have slowed as the nationwide housing rebound stalled as these metros are among the most heavily influenced by an influx of migrants and housing activity. Statewide growth did not decelerate along with these two areas however, since private sector job gains in the Salem area accelerated strongly to pick up the slack. However, not all regions of the state are on board yet. In particular, Eugene has further room for growth, as do many of the state's more rural areas. Looking forward growth is likely to pick up a bit further, into the 40,000 jobs per year range, or an annual growth rate of 2.4 percent in 2015

Despite the improved economic outlook, expectations for General Fund revenue growth have remained largely unchanged since the December 2013 quarterly forecast. The additional job growth reflected in the March 2014 forecast will bring with it substantial state tax collections. However, these additional revenues are expected to be largely offset by the impact of recent tax collections, which have been coming in well below expectations.

Despite rising stock market and housing prices, the outlook for taxable investment income remains subdued in the near term. Many Oregonians cashed out capital gains in 2012 in anticipation of federal tax rate increases, leaving fewer gains to be realized for tax purposes going forward. However, if equity markets are able to hold on to much of their recent appreciation, personal income tax payments will grow rapidly once again in April 2015.

Although the revenue outlook remains on track, the 2013-15 biennium is still young, and therefore significant uncertainty remains. Two income tax filing seasons remain between now and the end of the biennium. As such, many risks to the outlook remain. On the upside, if asset markets continue to boom or if Oregon's traditionally strong migration trends and labor force growth reappear, a short-term spike in revenues remains possible during the 2013-15 budget period. At this point, it would take only about \$100 million in unanticipated revenue to trigger the kicker law.

2013-15 General Fund Forecast Summary

(Millions)	March 2014 Forecast	Change from Prior Forecast	Change from COS Forecast
Structural Revenues			
Personal Income Tax	\$13,771.6	\$55.5	\$213.4
Corporate Income Tax	\$1,005.9	-\$24.6	-\$50.7
All Other Revenues	\$1,004.4	-\$11.9	-\$23.5
Gross GF Revenues	\$15,781.9	\$19.0	\$139.3
Offsets and Transfers	-\$67.3	\$0.2	\$53.5
Administrative Actions ¹	-\$12.7	\$0.9	\$5.6
Legislative Actions	-\$136.9	\$0.0	\$0.0
Net Available Resources	\$16,027.0	\$20.1	\$118.9
Confidence Intervals			
67% Confidence		+/- 6.6%	\$1,034.9
95% Confidence		+/- 13.1%	\$2,069.9

Staffing History

The chart presented below shows District staffing for a five year period. Staff funded in the Federal, State, and Local Programs Fund have been excluded from this presentation, as staffing can fluctuate significantly from year to year with the availability of grant funding. Staffing for 2008-2009 is also presented to illustrate the impact of the economic downturn on staffing.

	2008-09 Adopted Budget	2010-11 Adopted Budget	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Proposed Budget	5-Year Difference
Classroom Services & Support¹							
Elementary Schools							
Licensed Staff	318.900	301.700	261.340	254.802	225.630 ²	243.630	(58.070)
Classified Staff	81.350	72.800	63.742	58.253	60.267	60.700	(12.100)
Professional Staff	-	-	-	-	-	-	-
Administrators	20.100	20.100	17.000	17.000	17.500	17.500	(2.600)
Middle Schools							
Licensed Staff	167.500	153.600	144.128	143.830	135.670 ²	133.670	(19.930)
Classified Staff	40.200	39.600	31.863	29.004	29.938	29.550	(10.050)
Professional Staff	-	-	-	-	-	-	-
Administrators	15.500	15.000	15.000	15.500	15.500	15.500	0.500
High Schools							
Licensed Staff	240.500	217.500	200.788	209.250	197.990 ²	202.130	(15.370)
Classified Staff	49.850	49.500	48.113	37.613	38.339	38.170	(11.330)
Professional Staff	-	-	-	-	-	-	-
Administrators	14.000	13.000	12.000	12.000	12.000	13.000	-
Special Programs							
Licensed Staff	98.000	96.800	91.917	92.522	99.922	104.610 ³	7.810
Classified Staff	119.300	109.400	99.554	102.597	123.048	160.690 ³	51.290
Professional Staff	1.000	1.000	1.000	1.000	1.000	1.000	-
Administrators	4.000	3.700	3.303	3.303	3.753	5.250 ³	1.550
Total Enrollment (Headcount)	17,094	16,728	16,233	16,160	16,084	15,843	
Other Student Support Services¹							
Student Support							
Licensed Staff	45.100	48.600	48.041	43.941	42.841	49.790	1.190
Classified Staff	7.300	6.400	6.400	6.400	5.300	5.800	(0.600)
Professional Staff	-	-	-	-	-	-	-
Administrators	-	-	-	-	-	-	-
Libraries, Curriculum & Staff Dev.							
Licensed Staff	11.700	9.200	9.484	11.850	6.360	14.400 ³	5.200
Classified Staff	13.950	14.050	11.129	9.146	6.175	7.620	(6.430)
Professional Staff	3.450	3.950	2.450	4.000	6.160	6.360	2.410
Administrators	5.600	4.500	4.860	5.800	6.100	6.100	1.600
Community Services							
Licensed Staff	-	-	-	-	-	-	-
Classified Staff	5.000	2.000	1.500	4.125	3.625	4.000	2.000
Professional Staff	-	-	-	-	0.722	0.720	0.720
Administrators	-	-	-	-	-	-	-

	2008-09 Adopted Budget	2010-11 Adopted Budget	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Proposed Budget	5-Year Difference
School Building Support Services							
Facilities Management							
Licensed Staff	-	-	-	-	-	-	-
Classified Staff	154.600	143.525	124.495	124.745	124.750	126.130 ³	(17.395)
Professional Staff	2.250	3.875	3.878	3.875	6.875	6.880	3.005
Administrators	1.800	1.800	1.800	1.800	2.800	1.800	-
Classified Supervisors	3.000	3.000	3.000	3.000	3.000	4.000	1.000
Student Transportation							
Licensed Staff	-	-	-	-	-	-	-
Classified Staff	87.200	91.800	91.200	92.700	97.473	97.640	5.840
Professional Staff	-	-	-	-	-	-	-
Administrators	1.200	1.200	1.200	1.200	1.200	1.200	-
Classified Supervisors	1.800	2.000	2.000	2.000	2.000	2.000	-
Technology							
Licensed Staff	0.700	-	-	-	1.000	3.000	3.000
Classified Staff	16.800	20.400	27.648	27.073	21.543	22.750	2.350
Professional Staff	8.000	7.000	6.000	7.000	7.975	8.850	1.850
Administrators	1.000	1.000	1.000	1.000	1.850	1.860	0.860
Classified Supervisors	2.000	3.000	3.000	3.000	2.920	2.920	(0.080)
Purchasing, Warehouse & Mail Distribution							
Licensed Staff	-	-	-	-	-	-	-
Classified Staff	5.000	4.200	3.110	3.110	3.110	3.250	(0.950)
Professional Staff	1.000	1.000	1.000	1.000	1.000	1.000	-
Administrators	-	-	-	-	-	-	-
Classified Supervisors	0.500	0.500	0.500	0.500	0.500	0.500	-
Central Support Services							
Executive Administration							
Licensed Staff	0.600	0.100	0.050	0.500	-	-	(0.100)
Classified Staff	1.000	1.000	1.000	1.160	1.000	1.000	-
Professional Staff	4.000	2.000	2.000	2.000	2.000	2.000	-
Administrators	2.000	1.000	1.000	1.000	1.000	1.000	-
Human Resources							
Licensed Staff	1.000	1.000	1.000	1.000	1.000	1.000	-
Classified Staff	9.500	9.000	8.500	7.500	7.500	7.500	(1.500)
Professional Staff	3.000	2.000	1.550	3.000	3.000	2.000	-
Administrators	3.000	4.000	4.000	5.000	6.000	7.000	3.000
Classified Supervisors	1.000	1.000	1.000	1.000	-	-	(1.000)
Comm./Intergov. Relations							
Licensed Staff	-	-	-	-	-	-	-
Classified Staff	1.100	1.000	0.500	0.500	0.750	0.750	(0.250)
Professional Staff	1.000	1.000	1.000	1.500	1.550	1.750	0.750
Administrators	1.000	1.000	1.000	1.000	1.000	1.000	-
Financial Services							
Licensed Staff	-	-	-	-	-	-	-
Classified Staff	8.500	8.100	7.375	7.375	7.375	8.000	(0.100)
Professional Staff	3.000	3.000	3.000	4.000	4.425	4.000	1.000
Administrators	3.000	3.000	2.900	2.900	2.775	3.000	-
Classified Supervisors	1.000	1.000	1.000	1.000	1.000	1.000	-

	2008-09 Adopted Budget	2010-11 Adopted Budget	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Proposed Budget	5-Year Difference
Nutrition Services							
Licensed Staff	-	-	-	-	-	-	-
Classified Staff	78.250	74.200	70.241	63.144	58.714	54.590	(19.610)
Professional Staff	-	-	-	-	-	-	-
Administrators	-	-	-	-	-	-	-
Classified Supervisors	0.500	0.500	0.500	0.500	0.500	0.500	-
	1,671.600	1,580.600	1,451.059	1,438.018	1,415.425	1,500.060	(80.540)
All Funds (Excluding Grants)							
Licensed Staff	884.000	828.500	756.748	757.695	710.413	752.230	(76.270)
Classified Staff	678.900	646.975	596.370	574.445	588.907	628.140	(18.835)
Professional Staff	26.700	24.825	21.878	27.375	34.707	34.560	9.735
Administrators	72.200	69.300	65.063	67.503	71.478	74.210	4.910
Classified Supervisors	9.800	11.000	11.000	11.000	9.920	10.920	(0.080)
Total FTE	1,671.600	1,580.600	1,451.059	1,438.018	1,415.425	1,500.060	(80.540)

¹ FTE associated with functions 2115 (Student Safety), 2122 (Counseling Services), 2190 (Service Direction for Special Programs), 2411 (Principal Services), and 2490 (School Administration) has been presented in the Classroom Services and Support section to provide a more comprehensive view of staffing resources allocated to schools and special programs.

² As a result of contract negotiations in the spring/summer of 2013, the licensed staff reductions reflected in the 2013-14 Adopted Budget were restored in the 2013-14 Supplemental Budget #1 as follows: a) Elementary staffing: 19.50 FTE classroom teachers, 16.0 FTE for music/PE, and 4.5 FTE for Essential Skills Coordinators; b) Middle School staffing: 8.20 FTE classroom teachers; and, c) High School Staffing: 11.85 FTE classroom teachers and 4.0 FTE Essential Skills Coordinators. Use of the District's one-time open enrollment contingency also returned 3.55 FTE, for a total addition of 59.15 FTE.

³ Special Education Services - to complete the transition of ESD students to 4J classrooms the District added 6.5 licensed FTE for teachers, 30.31 classified FTE for Education Assistants, 5.0 licensed FTE for Itinerants, 2.63 classified FTE for a secretary and two custodians for Parker Elementary, and 1.5 administrator FTE for an ESS Administrator and a part-time administrator for Parker Elementary.

Significant Trends and Adjustments:

Licensed Staffing

Over the last 5 years, annual budget deficits and a continued decline in regular program enrollment have significantly reduced licensed positions within the District. To achieve a balanced budget, as required by Oregon Budget Law, the Student to Teacher Ratio used to determine school and program staffing has been increased by 3.5 to 4.3 students over the past 5 years, depending on grade level. The most significant increase occurred in 2011-2012, when the District increased ratios for all grade levels by 3 students to address a deficit of \$21.8 million.

Licensed positions in Special Programs and Libraries, Curriculum and Staff Development have increased due to the movement of special education services from Lane Education Service District to 4J in 2013-14 and 2014-15. As of 2014-15, the District will have added 21 licensed FTE for teachers and student support positions to provide these services. Within the Technology Department, one Teachers on Special Assignment (TOSAs) was added in 2013-14 and two additional TOSAs were added in 2014-15 to support bond-funded technology projects.

Classified Staffing

Budget deficits over this 5-year period have also impacted classified staffing, with the most significant decrease occurring in 2011-2012. To balance the District's 2011-2012 deficit of \$21.8 million classified staff at schools, in custodial services, and at the central office were reduced by

10%. During this period, staff previously paid for with General Fund dollars (approximately \$1 million) were also moved to the Capital Projects Fund. Classified staffing within Nutrition Services also continues to decline. In 2011-12 this program was directed to become self-supporting. Moving to a balanced budget, while at the same time facing reductions in revenue and increasing personnel costs, have necessitated continued reductions in staffing.

The significant increase in classified positions reflected in Special Programs relates to the move of special education services from Lane Education Service District to 4J. As of 2014-15, the District will have added 51.06 FTE for Education Assistants and a secretary, related to the assumption of ESD services in the student support area.

Professional Staffing

The addition of 9.735 FTE professional staff over the 5-year period is primarily due to capital projects requirements related to bond-funded initiatives. Using bond funding, the Facilities Department has added 3.0 FTE for project management and Technology has increased by 1.575 FTE to support bond-related initiatives.

Increases of 2.41 FTE in Libraries, Curriculum and Staff Development have been made to support data analysis and instruction. Technology has added .275 FTE to support services and Community Services has increased by .722 to fund a supervisory position for the Young Parent Program at ECCO. Financial Services has added 1.0 FTE to support accounting and budget functions, and Communications/ Intergovernmental Relations has increased their grant writer to .75 FTE.

Administrators

Over the 5-year period administration has grown by 4.910 FTE. This growth is primarily due to reorganization within the Human Resources Department. Three positions have been added to the department to support recruitment and compensation administration, workforce planning/staffing, and benefits. These additions were funded through the elimination of similar professional and supervisory positions. The Libraries, Curriculum and Staff Development Department added two administrative positions related to K-12 curriculum and college/career readiness, which were funded through the elimination of positions in other classifications. Additional adjustments, including the transfer of the Instruction Technology Coordinator to the Technology Department, have reduced administration for the Libraries, Curriculum and Staffing Development Department by .4 FTE and increased Technology's level of administration by .86 FTE.

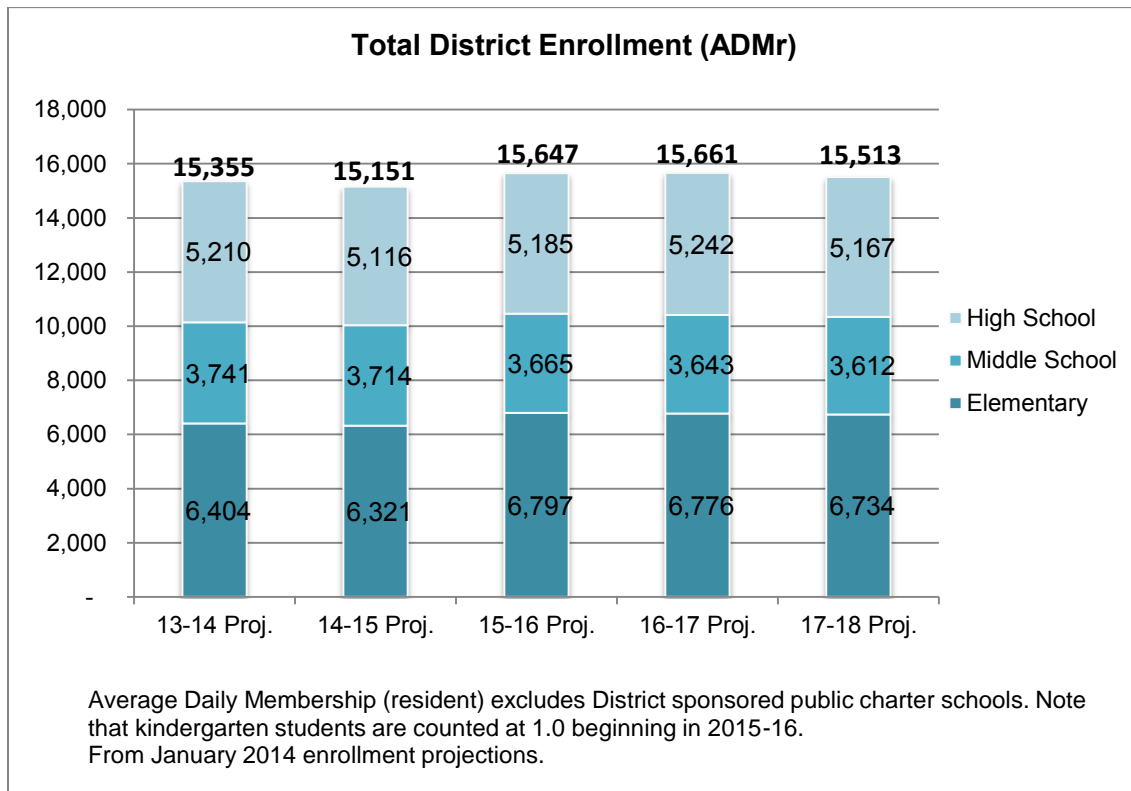
The growth in Special Programs administration is due to the movement of special education services from Lane Education Service District to 4J. As of 2014-15, the District will have added 1.95 FTE for administration of services formerly offered by the ESD.

Also of note, to balance the District's 2011-2012 deficit of \$21.8 million four elementary schools were closed (reduction of 2.6 FTE for three part-time and one full-time principal position). An additional reduction of 1.5 FTE principal positions was also taken in this year to achieve a balanced budget. While 2.0 FTE principal positions have been added back to schools during the 5-year period, this still leaves a reduction of 2.1 FTE.

Classified Supervisors

Only a small reduction was noted for classified supervisors, which relates to a small portion of FTE that has been shifted to the Federal, State, and Local Programs Fund. Other FTE changes in this category relate to reorganization within the Human Resources and Facilities Management departments.

Student Enrollment Projections



The District continues to experience declining enrollment in District schools. This is the result of a long-term demographic shift as birth rates for Lane County continue to decline. Additionally, an increasing number of students are attending charter schools. The increase in 2015-16 reflects the first year of full-day kindergarten. Kindergarten students are reflected at 0.5 ADMr for 2013-14 and 2014-15, and 1.0 ADMr for 2015-16 and future years.

Please refer to the Enrollment Forecast and Methodology in the Information section for additional details and for methodologies regarding enrollment.

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 89% of General Fund operating revenue. Additional income, outside the funding formula, includes a voter-approved local option tax levy, flow-through funding for special education from Lane Education Service District, 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 benefit 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, 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.
- **School Resources** – 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. Also included in this fund is the Special Purpose Reserve. Schools and departments that don't spend all of their General Fund budget in the current fiscal year can carry these savings forward to the next year to pay for additional staffing, special projects, and other expenditures. These savings 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; reimbursements for meals for low-income students; and payment for catering services. The Nutrition Services program is budgeted to be financially self-supporting.

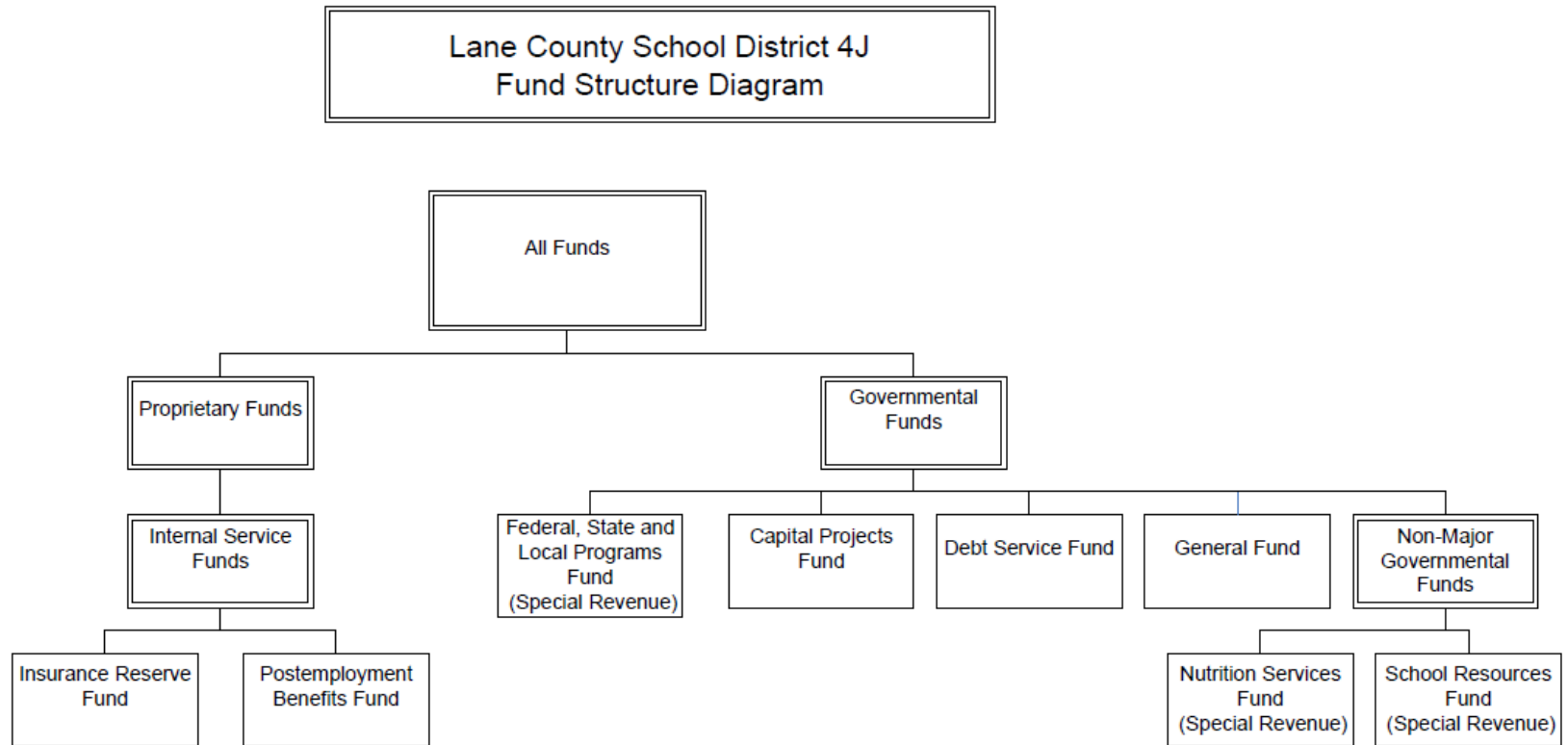
Capital Projects – The Capital Projects Fund accounts for revenue and expenditures for capital improvements. Primary resources include general obligation bonds to fund capital construction and facilities remodels, and the sale of surplus property. The fund has been expanded to include capital budget appropriations for the Technology, Facilities, and Transportation Services departments formerly in the Capital Equipment Fund. These appropriations 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 Assumptions

General Fund Budget

Revenue from the State

School districts receive funding from the State of Oregon in two primary ways. The first, through the State School Fund (SSF), is based on many factors including the average daily membership of students in the District. The second is through the high cost disability grant, which provides additional support for students with disabilities who require services 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 plus an additional \$100 million dedicated to 2014-15.

Funding Source	State Budget	State Budget	\$ per pupil (ADMw) (Total Formula Revenue)		
	2011-13 Biennium	2013-15 Biennium	2012-13	2013-14	2014-15
State School Fund	5,700,000	6,550,000 (plus \$100 million for 14-15)	6,361	6,834	7,164

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 2014-15. In 2010-11, the first year of the most recent renewal, the local option levy provided \$11.7 million; for 2014-15, it is expected to decrease to \$7.9 million, representing a decline of 32.4% since the current local option levy's first year. The local option comprises approximately 5.2% 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 2014-15 is 95.00%. The estimated collection rate for 2013-14 is 95.12%.

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 a step increase for all eligible employees effective July 1, 2014, and a full work/school year for the District. 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 adopted by the PERS Board on May 31, 2013, has decreased from 17.04% in 2013-14 to 16.98% effective July 2014.¹

¹ Assumes 62% Tier 1/ Tier 2 and 38% OPSRP proportions applied to actuaries' rates.

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).

Materials, Services and Supplies: Materials, services and supplies budgets have been increased to reflect expected cost increases of 1.5% (based on the Portland Consumer Price Index).

Transfers from reserves:

		From				
		General Fund	Special Purpose Res.	Lcnd. Ins. Res.	Class. Ins. Res.	4JA. Ins. Res.
To	General Fund		193,000	1,000	231,000	1,000
	Nutrition Svcs.				30,000	
	Risk Mgmt.	875,000				
	Lcnd. Ins. Res.	135,000				
	Clas. Ins. Res.	75,000				
	Admn. Ins. Res.	40,000				

Contingency and Ending Fund Balance

The District's projected ending fund balance as of June 2015 is \$6.5 million. This reflects 4.25% of operating revenues for 2014-15 (\$152.2 million), which is lower than the Board policy target for the ending fund balance of 5.0%. The Board has directed a lower fund balance of 4.25% as part of the District's strategy to balance the 2014-15 budget.

The operating contingency is \$3.0 million, or 2.0% of operating expenditures as provided in Board policy. We assume that two-thirds of this balance will remain unspent at year-end.

Other Operating Funds

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

Federal, State and Local Programs Fund

This fund accounts for revenues and expenditures from federal, state and local governments, and private grant foundations (excluding SSF and local tax collections, which are General Fund). Expenditures should match revenues in this account. Expenditures in this fund total \$14.7 million. The largest grant programs in the 2014-15 budget are described below.

- **Elementary and Secondary Education Act (ESEA)**
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 \$4.9 million in 2014-15.
- **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 an increase of \$0.1 million, which brings the 2014-15

grant balance to \$2.9 million. Current funding is significantly below the 40% of special education costs recommended by the federal government when Congress passed IDEA.

- **Regional Programs for Students with Disabilities**

Beginning in 2014-15, Lane ESD will no longer contract with the District to provide certain special education services for District students. Lane ESD will now either provide or contract with a provider to support students with such needs as severe orthopedic impairment, vision impairment, and hearing impairment. Due to this change, the grants we formerly received on behalf of these services will be significantly reduced. We are projecting a budget allocation of approximately \$491,000 for 2014-15 (2013-14: \$2.8 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 \$1.5 million for 2014-15 (2013-14: \$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 by the District based on full-time FTE (2013-14 - \$1,145 for licensed and administrative staff and \$1,060 for classified). Employee contributions vary depending on individual plan choices and the employee's FTE level. 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 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 in May 2013 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 \$1.0 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 \$4.0 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. 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 2014-15 \$2.3 million is budgeted in the General Fund to help cover these costs.

Capital Projects Fund

As a result of voter approval for the May 2011 and 2013 bond measures for capital improvements, replacements, renovations and repairs, expenditures from this fund of \$63.9 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.

Debt Service Fund

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

Budget Summaries

**Statement of Resources – All Funds
For the Fiscal Year Beginning July 1, 2014**

Resources	General Fund	Federal, State & Local Programs Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Postemploy- ment Benefits Fund	Total - All Funds
Current Taxes	65,243,000			20,187,805					\$ 85,430,805
Interfund Payments							32,626,000	2,315,838	\$ 34,941,838
Other Local	5,259,200	4,454,998	5,010,000	4,662,780	1,115,000	1,348,800	81,000		\$ 21,931,778
County	5,707,000	18,974							\$ 5,725,974
State	76,005,000	1,134,129			680,000	57,500	120,000		\$ 77,996,629
Federal		9,043,007		654,240		3,484,700			\$ 13,181,947
Bond Proceeds					30,000,000				\$ 30,000,000
Fund Transfers	426,000					32,000	1,125,000		\$ 1,583,000
Beginning Fund Balance	6,407,000		6,523,000	8,648,963	66,522,000	74,584	6,148,992	1,783,396	\$ 96,107,935
Total	\$159,047,200	\$14,651,108	\$11,533,000	\$34,153,788	\$98,317,000	\$4,997,584	\$40,100,992	\$ 4,099,234	\$366,899,906

**Statement of Requirements - All Funds, by Object
For the Fiscal Year Beginning July 1, 2014**

Requirements - By Object	General Fund	Federal, State & Local Programs Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Postemploy- ment Benefits Fund	Total - All Funds
Salaries	75,580,129	5,731,694			1,803,281	1,241,056	407,596	611,670	\$ 85,375,426
Employee Benefits	52,388,219	4,146,362			1,238,907	1,250,728	32,340,957	1,704,168	\$ 93,069,341
Services/Supplies	21,434,730	4,117,136	6,008,500		9,048,255	2,503,800	1,220,450		\$ 44,332,871
Equipment/Capital	68,288	73,805	1,298,500		51,040,490				\$ 52,481,083
Other	942,063	582,111	1,025,000	22,645,793	818,022		491,000		\$ 26,503,989
Transfers	1,125,000		193,000		1,000		263,000	1,000	\$ 1,583,000
Contingency	3,008,295		508,000		6,979	1,000	500,000	400,000	\$ 4,424,274
Unappropriated Ending Fund Balance	4,500,476		2,500,000	11,507,995	34,360,066	1,000	4,877,989	1,382,396	\$ 59,129,922
Total	\$159,047,200	\$14,651,108	\$11,533,000	\$34,153,788	\$98,317,000	\$4,997,584	\$ 40,100,992	\$ 4,099,234	\$366,899,906

**Statement of Requirements – All Funds, by Program
For the Fiscal Year Beginning July 1, 2014**

Requirements – By Program Area ¹	General Fund	Federal, State & Local Programs Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Postemployment Benefits Fund	Total - All Funds
Direct Classroom Services	86,975,401	8,877,735	1,039,500		1,600,000		1,000		\$ 98,493,636
Classroom Support	30,728,147	4,369,107	6,518,500						\$ 41,615,754
Building Support	24,947,380	665,712	774,000		61,228,779	4,918,339	15,708		\$ 92,549,918
Central Support	7,761,501	738,554			302,155	77,245	34,443,295	2,315,838	\$ 45,638,588
Other Accounts	1,126,000		193,000	22,645,793	819,021		263,000	1,000	\$ 25,047,814
Contingency	3,008,295		508,000		6,979	1,000	500,000	400,000	\$ 4,424,274
Unappropriated Ending Fund Balance	4,500,476		2,500,000	11,507,995	34,360,066	1,000	4,877,989	1,382,396	\$ 59,129,922
Total	\$159,047,200	\$14,651,108	\$11,533,000	\$34,153,788	\$98,317,000	\$4,997,584	\$40,100,992	\$4,099,234	\$366,899,906

**Statement of Requirements – All Funds, by Function
For the Fiscal Year Beginning July 1, 2014**

Requirements - By Function ¹	General Fund	Federal, State & Local Programs Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Postemployment Benefits Fund	Total - All Funds
Instruction	89,425,094	8,902,736	6,439,500		1,600,000		1,000		\$106,368,330
Support Services	60,532,571	5,165,590	1,890,500		15,769,073	77,245	34,458,003	2,315,838	\$120,208,820
Enterprise & Community Services	453,764	581,782	1,000		1,000	4,918,339	1,000		\$ 5,956,885
Facilities Acquisition & Construction	1,000	1,000	1,000		45,760,861				\$ 45,763,861
Fund Transfers	1,125,000		193,000		1,000		263,000	1,000	\$ 1,583,000
Other Uses	1,000			22,645,793	818,021				\$ 23,464,814
Contingency	3,008,295		508,000		6,979	1,000	500,000	400,000	\$ 4,424,274
Unappropriated Ending Fund Balance	4,500,476		2,500,000	11,507,995	34,360,066	1,000	4,877,989	1,783,396	\$ 59,129,922
Total	\$159,047,200	\$14,651,108	\$11,533,000	\$34,153,788	\$98,317,000	\$ 4,997,584	\$40,100,992	\$4,099,234	\$366,899,906

¹ Several programs/functions show a \$1,000 minimum budget to allow for additions by supplemental budget, if needed, in accordance with Oregon Local Budget Law.

Four Fiscal Years – All Funds Totals

Resources	Actual 2011–2012	Actual 2012–2013	Budget 2013–2014	Budget 2014–2015
Current Taxes	\$78,043,052	\$75,045,588	\$81,866,257	\$85,430,805
Interfund Payments	32,925,993	31,102,741	35,967,000	34,941,838
Other Local	20,071,435	20,405,130	21,469,929	21,931,778
County	510,307	420,836	2,410,200	5,725,974
State	67,998,932	67,147,262	73,062,004	77,996,629
Federal	15,414,340	13,798,479	13,803,969	13,181,947
Bond Proceeds	35,789,614	44,015,899	95,000,000	30,000,000
Fund Transfers	5,337,703	14,877,024	2,444,000	1,583,000
Beginning Fund Balance	52,094,940	73,227,941	48,438,940	96,107,935
Total	\$308,186,316	\$340,040,900	\$374,462,299	\$366,899,906

Requirements	Actual 2011–2012	Actual 2012–2013	Budget 2013–2014	Budget 2014–2015
Instruction	\$98,196,397	\$97,028,087	\$102,296,966	\$106,368,330
Support Services	97,950,507	99,836,421	122,380,659	120,208,820
Enterprise & Community Services	5,568,349	5,530,108	6,148,787	5,956,885
Facilities Acquisition & Construction	5,997,594	11,925,823	22,776,521	45,763,861
Fund Transfers	5,337,703	14,877,024	2,444,000	1,583,000
Other Uses	21,907,825	65,294,990	23,552,493	23,464,814
Contingency	0	0	5,260,621	4,424,274
Unappropriated Ending Fund Balance	73,227,941	45,548,447	89,602,252	59,129,922
Total	\$308,186,316	\$340,040,900	\$374,462,299	\$366,899,906

Projected Ending Fund Balances – All Funds

Fund	Beginning Fund Balance	Plus Revenues	Less Expenditures	Plus Underspending	Ending Fund Balance
General ¹	\$6,407,000	\$152,640,200	\$154,546,724	\$1,985,475	\$6,485,951
Federal, State & Local Programs	-	14,651,108	14,651,108	-	-
School Resources ²	6,523,000	5,010,000	9,033,000	2,093,280	4,593,280
Debt Service ³	8,648,963	25,504,825	22,645,793	-	11,507,995
Capital Projects ⁴	66,522,000	31,795,000	63,956,934	3,156,896	37,516,962
Nutrition Services	74,584	4,923,000	4,996,584	-	1,000
Insurance Reserve ⁵	6,148,992	33,952,000	35,223,003	1,363,800	6,241,789
Postemployment Benefits ⁶	1,783,396	2,315,838	2,716,838	405,369	1,787,765
Total - All Funds	\$96,107,935	\$270,791,971	\$307,769,984	\$9,004,820	\$68,134,742

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 2014-15 budgeted ending fund balance represents 4.25% of operating revenues. General Fund operating revenues reflect total revenues less transfers from other funds of \$426,000.

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

¹ Underspending is projected to be 66% of the budgeted operating contingency. Transfers to other funds are excluded.

² The School Resources Fund contains both Student Body and Special Purpose Reserve sub funds. Underspending for Student Body 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 accounts.

³ Ending Fund Balance is available for debt service payments due in early 2015-16.

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.

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Superintendent's Budget Message

I propose the following 2014-15 budget for the Eugene School District. It reflects a reduction in services and use of General Fund reserves below the Board policy level. These reductions are necessary because the budget projects less funding than required to continue providing services at the 2013-14 level, assuming the return of all furlough days. Over the last 20 years, 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. 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 three years—and how we plan to align limited resources in the 2014-15 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

State school funding represents over 80% of the District's revenue. Accordingly, state level funding is a key issue in determining the District's operating budget. Education funding and long-term structural costs, described below, were key issues for state leaders in the 2013 legislative session. The session ultimately ended with significant increases in state education funding for the biennium from \$5.7 billion in 2011-13 to \$6.55 Billion in 2013-15, with an additional \$100 million added for 2014-15 late in the session. As well, the Legislature recommended and the PERS board enacted reforms of the state's public employee pension system that are expected to yield significant cost savings state-wide if they withhold court scrutiny. Legal challenges have been referred to the Oregon Supreme Court. Work has begun and a final Supreme Court decision is expected no later than June 30, 2015.

Over the last five years, District revenue has decreased markedly, pulled downward by declines in enrollment and local, state and federal funding. The great recession that started in late 2008 impacted Eugene's local revenues. Eugene's annual local option revenue collections have fallen by 52.3% since 2009 (Figure 1).

Over the last ten years, K-12 education's share of the state budget has fallen from 44.8% to only 40.7% of the 2013-15 biennial budget (Figure 2). It recovered some ground in the 2013 legislative session. The recent reduction is partly explained by the long and deep national recession that began in 2008 and from which Oregon is slowly emerging; however, it should be noted that education's share of the state's budget was already falling as early as 2005. Figure 3 shows the decline in state school funding per pupil since 2007-08. This is shown adjusted for inflation in Figure 4. The share of state funding directed to education and the funding per student improved in the 2013 legislative session, resulting in 2013-14 state school funding per student more in line with the level of funding seen for 2007-08. However, over the same period staffing costs have increased considerably; with significant increases in contributions required to fund PERS and insurance benefits.

Adding to both the local and state funding issues, federal sequestration has produced cuts in funding for programs serving our most needy students and is affecting the subsidy of a portion of our bond interest.

Figure 1. Local option levy collection, 2005 to 2014 Projected

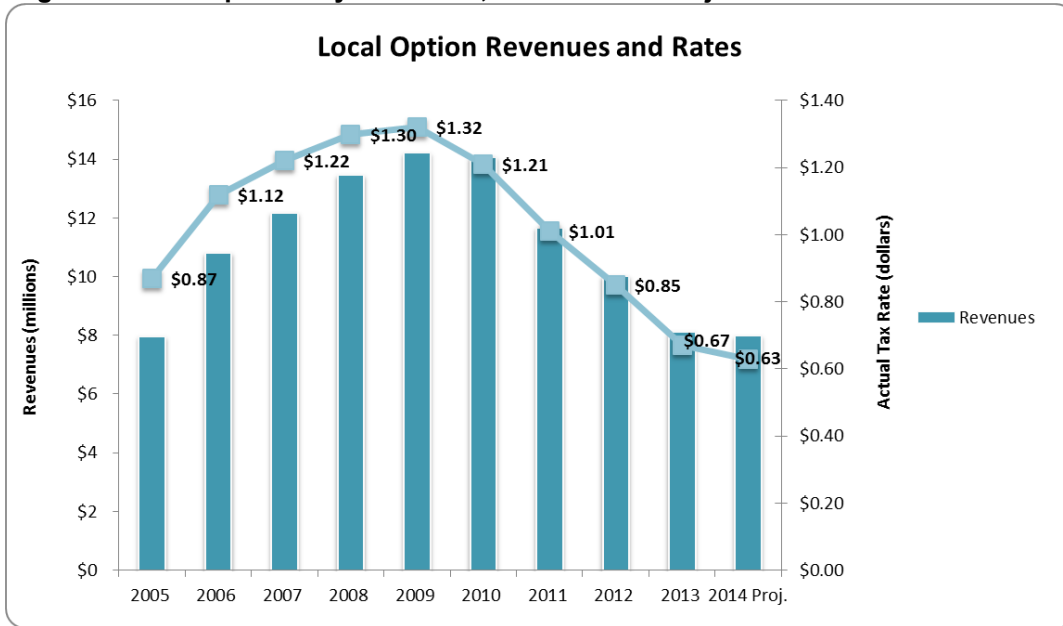
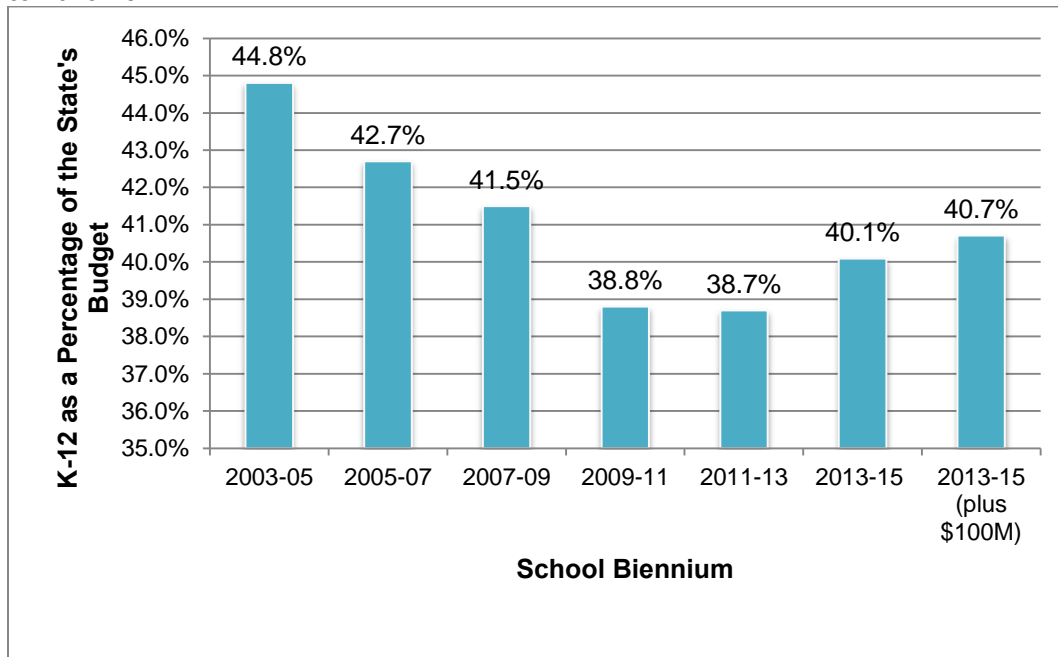
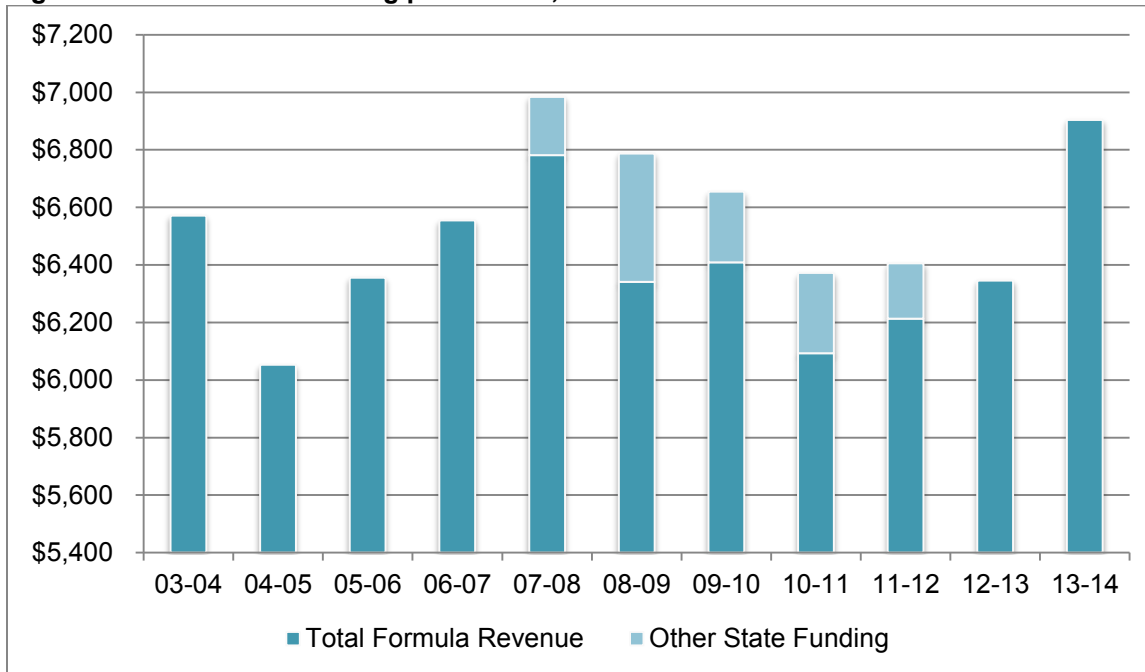


Figure 2. K-12 Education spending as a percentage of Oregon's Biennial Budget, 2003-05 to 2013-15



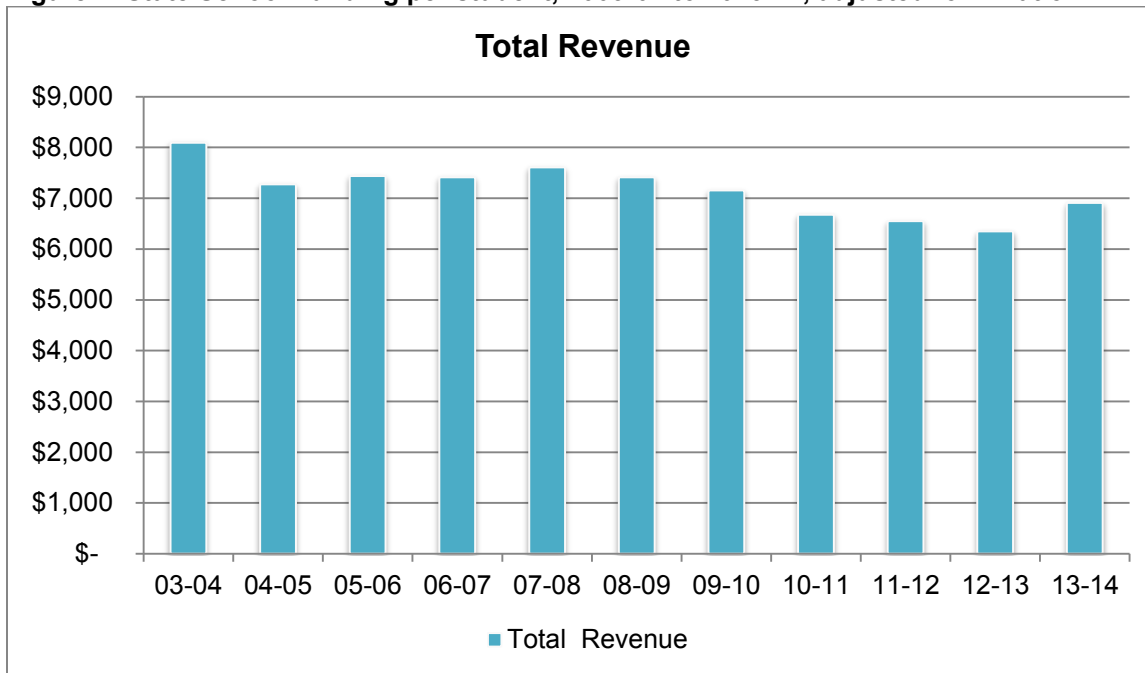
Source: COSA; Oregon Legislative Fiscal Office 2011-13 Legislatively Approved Budget; 2013-15 State Budget Press Releases

Figure 3. State School Funding per student, 2003-04 to 2013-14



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

Figure 4. State School Funding per student, 2003-04 to 2013-14, adjusted for inflation



Source: ODE SSF Grant Estimate; State of Oregon Economic & Revenue Forecasts; CPI-U inflation factor for Portland, OR

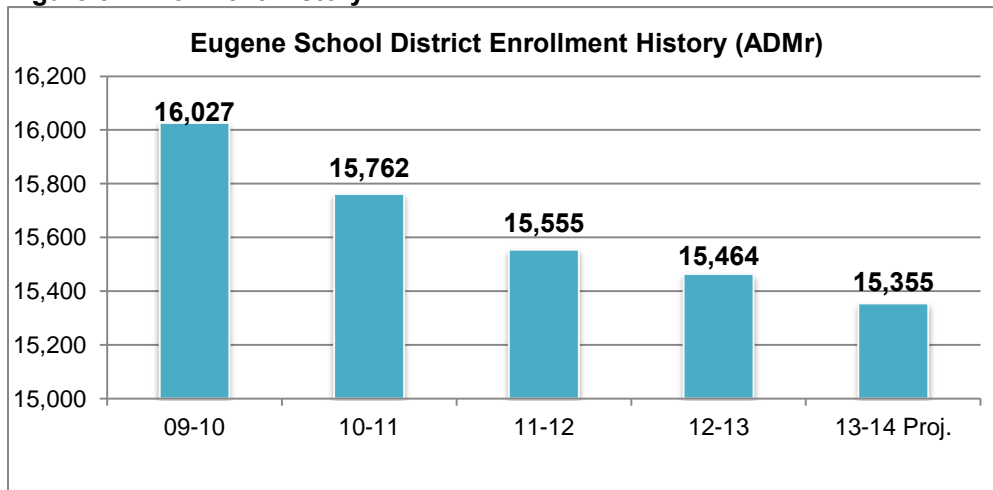
The District's overall costs continue to rise. Employee salaries and benefits, which represent approximately 85% of the District budget, have risen through a combination of employee step movements, cost of living increases, increases in health care benefits, and PERS rate increases. In 2014-15, the District's effective PERS rates taking into account the effect of side accounts and

debt service on our pension bonds is 23.19% of PERS eligible salary. In contrast, District records indicate that the PERS composite rate in 2003-05 was 11.11%. Between 2003-05 and 2014-15, PERS costs increased by 12.08 percentage points. In other words, for every one hundred dollars (\$100) of salary, the District paid an additional twelve dollars (\$12) to PERS in 2014-15 compared with ten years earlier. The District also contributes 6% toward employee PERS contributions. 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. For example, the District monthly contribution for 1.0 FTE licensed staff as specified in the EEA agreements for insurance was \$778/month in 2003-04 and rose to \$1,145/month for 2013-14. This represents a 47.2% increase over ten years. In addition, the cost of transportation continues to fluctuate along an upward trajectory tracking increases in fuel prices.

Since 2009-10, when revenues declined precipitously due to the onset of the great recession, balancing our budget has required the 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. 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. The 2013-14 budget was balanced through a combination of further drawing down and in many cases exhausting reserves, reductions in services, and employee concessions that included 7 to 9 furlough days.

Finally, 4J's two decade overall trend of declining student enrollment is projected to continue. The rate of decline slowed in 2012-13 due to a small net inflow of students to the District resulting from the state's new inter-district open enrollment law. 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.

Figure 5. 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 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. Beginning in 2011-12, the ADMr above includes alternative education programs.

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 grade reporting, 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 2014-15 will continue to focus on enhanced operational consistency, increased use of data, examining 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, having limited English proficiency, 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.

The District will review the implementation of the needs index in 2014-15 in light of limited resources, an interest in both providing additional resources to support students at risk, and an interest in ensuring class size at the elementary level doesn't exceed 30.

The Board's key value of equity demands that where a student lives should not affect their level of education. We owe it to all students to ensure every student has access to the same opportunities. Starting in 2012-13 we began to implement a common schedule for the District's four comprehensive high schools. The schedule does not preclude some differences in programming across schools. However, this consistency is bringing 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. Other goals included ensuring students receive access to similar educational services (instructional time and number of courses) irrespective of which school they attend. The schedule has also resulted in operating efficiencies that led to a slight reduction in class sizes for core classes even as the staffing ratio was increased.

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. In 2013-14, we increased that to eighteen weeks in each subject in 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

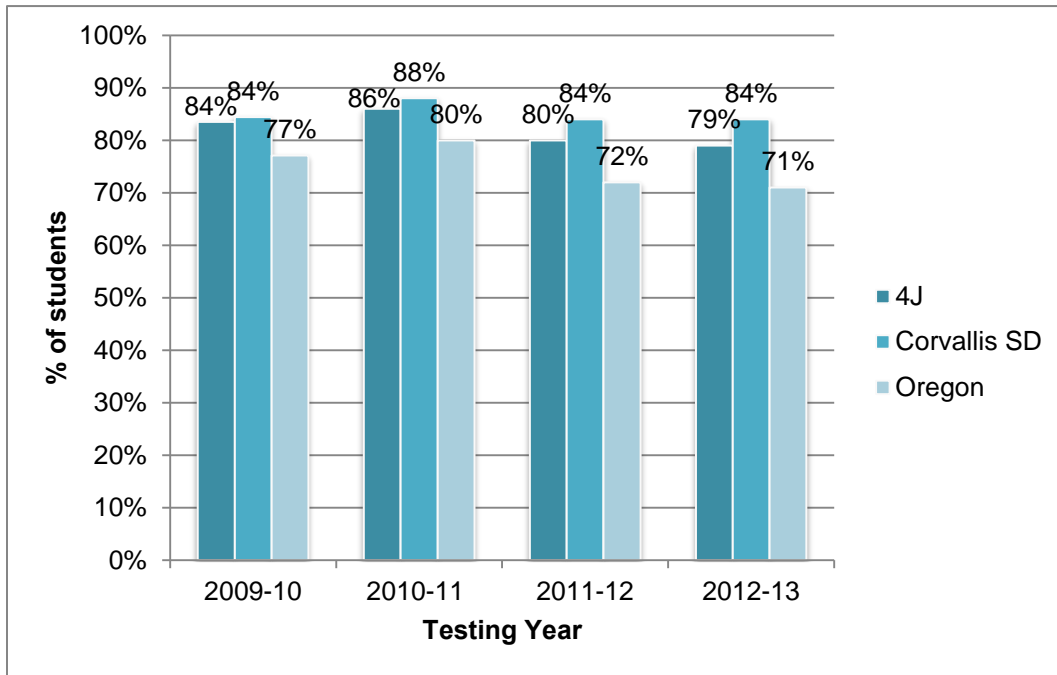
The District is also addressing the core value of choice. Open enrollment has offered additional opportunities for choice for both Eugene students and students from surrounding districts. The change in enrollment policies at Buena Vista Elementary—which gives priority to English language learners and economically disadvantaged students—has significantly altered the demographic makeup of the school and brought it more in line with District averages. Students in the Buena Vista dual language immersion program will feed into a similar program that will be started at Kelly Middle School in 2014-15. High school subject and instruction choices have increased. In 2012-13 Churchill High School kicked off a focus on science, technology, engineering, and math, generally referred to as STEM. In 2013-14, the Early College and Career Options program (ECCO), formerly Education Options, relocated to the Lane Community College campus and began offering programs to students at LCC's main campus. This program acquaints 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 in addition to LCC's academic courses, including easy bus transportation, on-campus childcare for parenting students, and early introduction to career and technical programs.

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.

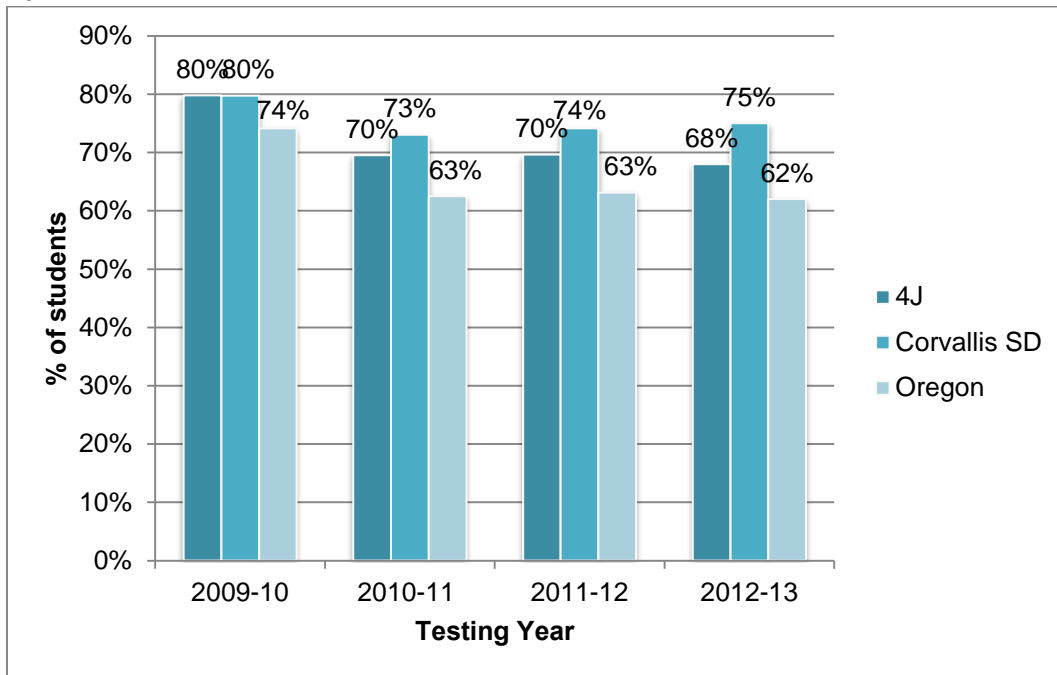
Several key metrics of student achievement—academic performance, high school graduation, and college and career readiness—guide our instructional initiatives. OAKS achievement results for Eugene 4J students as a whole are relatively strong. The District's OAKS results exceeded the state average score for the last four years (Figures 6 and 7). 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 1).

Figure 6. Students meeting or exceeding benchmark on OAKS reading test, 2010-11 to 2012-13



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.

Figure 7. Students meeting or exceeding benchmark on OAKS math test, 2009-10 to 2012-13



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.

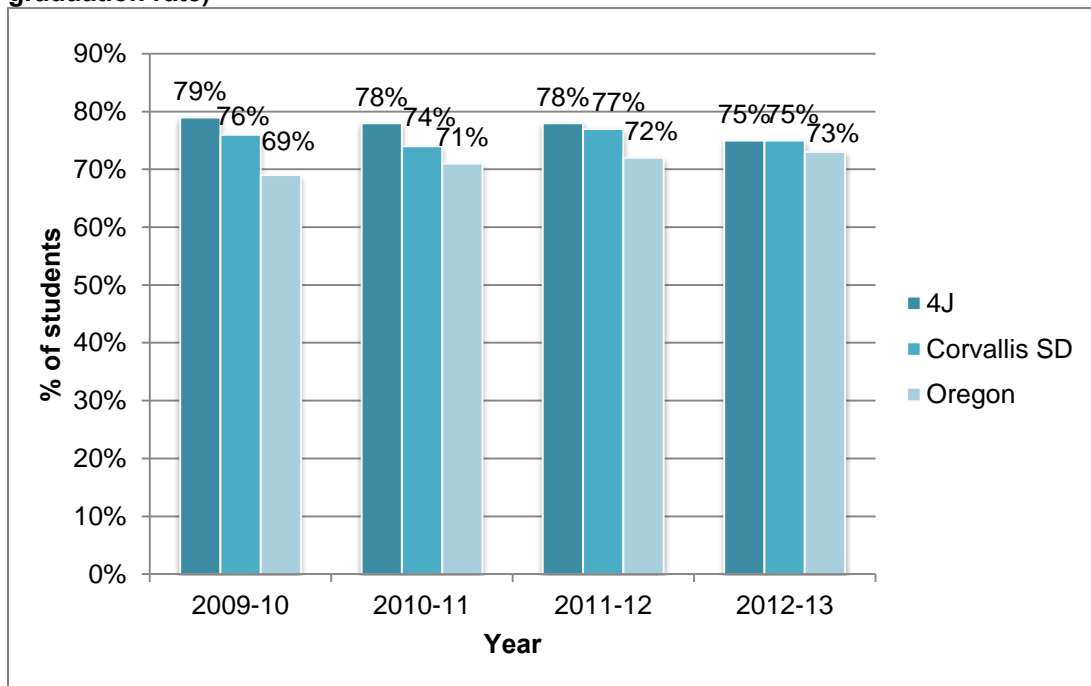
Table 1. Demographic Composition of Eugene School District 4J and Comparison Districts, 2012-13

District	% White (non-Hispanic)	% Hispanic/Latino	% Multiethnic	% Asian	% FRL	Enrollment
Eugene	70	13	9	4	37	16,865
Corvallis	71	14	6	7	38	6,397
Oregon	65	22	5	5	n/a	563,714

Source: Eugene School District 4J Research and Planning staff

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 five 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 8).

Figure 8. High School 4-Year Graduation Rate, 2009-10 to 2012-13 (four year cohort graduation rate)



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 (Figures 9 and 10).

Figure 9. PLAN test prediction of college and career readiness for 10th graders reading, 2011-12 to 2013-14

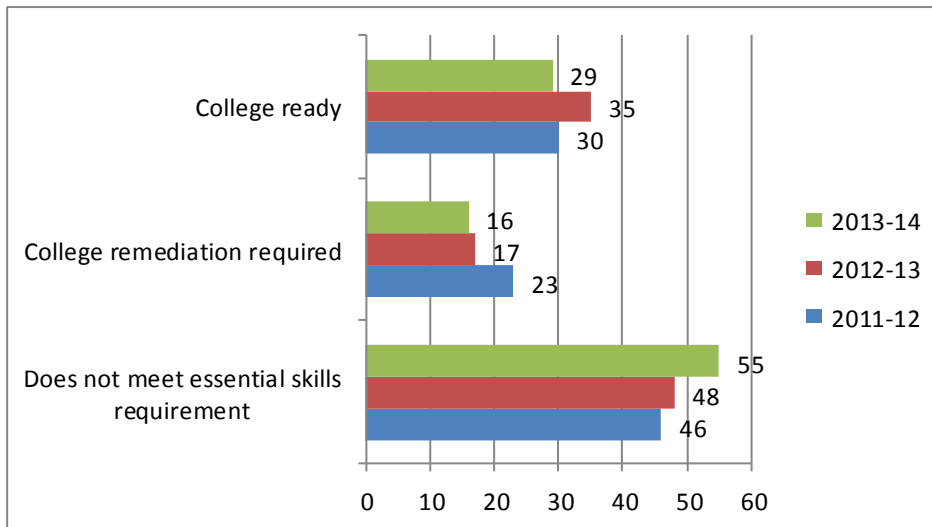
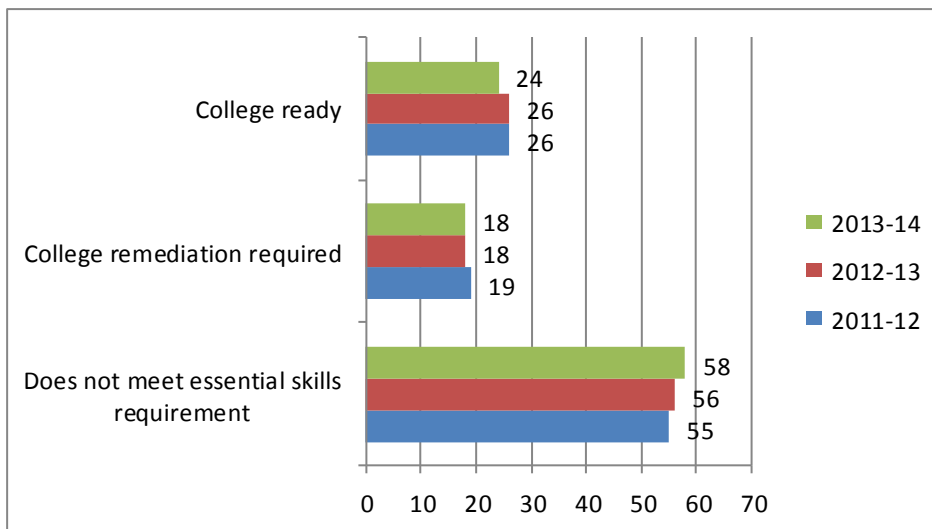


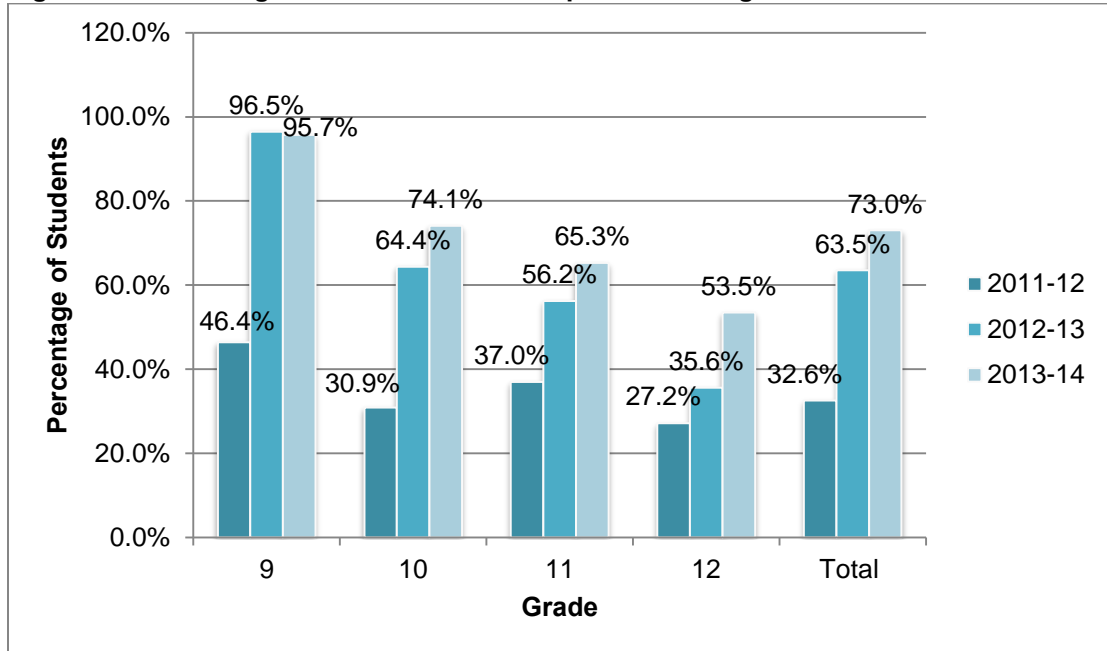
Figure 10. PLAN test prediction of college and career readiness for 10th graders math, 2011-12 to 2013-14



Among the District's major priorities in the area of student achievement is enhancing the graduation rate and our students' college and career readiness. The District's initiatives in this area continue to be moving to a trimester schedule and fully scheduling 9th graders.

- 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 11).

Figure 11. Percentage of students in 4J comprehensive high schools with full schedules



- We are implementing an aligned schedule in all high schools that provides opportunities for teachers and principals to share strategies and practices across the District.
- We are identifying common learning targets in all core subject areas and developing a proficiency based assessment system in secondary schools.
- We have brought truancy services in-house and are developing a standardized approach to truancy and attendance record keeping. These changes will streamline the process of identifying and supporting students who are not attending school, and ultimately increase student attendance and graduation rates.
- We are implementing school based data teams that use an instructional intervention progress monitoring system to identify students needing additional support to be successful.
- We have made significant progress in addressing the needs of at-risk high school students, including teen parents, through program changes and relocation of ECCO and the continued expansion of AVID.
- The District is working with 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 seven schools (Spring Creek Elementary, Awbrey Park Elementary, Howard 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.

Academic achievement is the focus of other initiatives as well that range from creating a positive school and classroom climate to enhancing the rigor of instruction to address the expectations of the common core state standards, and from supporting professional collaboration to providing more current and rigorous instructional materials. 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.

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. Over the last two years, the District has introduced a new system for evaluating educator effectiveness and invested significant grant and district resources in the professional development of principals and teachers to effectively implement the system. This work is aligned with the Oregon Framework for Teacher and Administrator Evaluation and Support Systems. It also incorporates the requirements found in Oregon Senate Bill 290 and in the federal Elementary and Secondary Education Act (ESEA) Flexibility Request (waiver) process.

In recent years, accommodations by all employees have helped balance the budget and reduce layoffs.

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 investment in instructional materials and technology. The Board carefully manages local property tax rates through the budget process and regularly reviews financial data.

District staff have been working with limited and declining resources for many years. Staff members are required to obtain multiple quotes or proposals for all significant purchases to best leverage District resources. Additionally, District staff looks for ways to leverage the District's buying power. In 2013-14, the District selected a sole vendor for the entire copier fleet and replaced all existing copiers. Realizing savings on contracts for services may take some time, with some schools experiencing increased costs in the short run, however the savings in principal and school staff time should be immediate. We will continue to seek best value in the services we purchase. The Technology Department 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, Technology will be working on developing a replacement cycle for technology across the District. Technology also implemented a centralized service model/help desk for the District.

In May 2013, District voters approved a \$170 million bond measure following an update to 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. The bond measure was for the following:

- replacement or major renovation of four aging schools
- additions at two schools and a new track for Kelly Middle School
- technology upgrades at all schools
- instructional materials at all schools

-
- school safety and security measures
 - building repairs, improvements and equipment
 - bus purchases

The District is actively using the proceeds of this bond funding to support deferred investments in new instructional materials and technology. In 2014-15, bond funds will support an update and replacement of science materials for all grade levels and curricular material and technology supports for special education students. After working together with a community advisory committee, the District has also provided targeted hardware and software to support student learning. Piloting technology initiatives has enabled the District to ensure the best solution to support student learning. Over the course of the bond, many school computers will be replaced because they are too outdated to run current instructional software. The funds are also being used to refresh aging District infrastructure. Since the 2011 approval of a \$70 million bond measure, approximately \$1 million of facility recurring budget for long-term infrastructure has been paid for using the bond rather than general funds.

The Board also demonstrates stewardship of District resources through ongoing financial oversight. This includes regular financial reports, and the constitution of an audit committee that examines financial policies as well as meeting annually with the District's auditor to review the financial statements and auditor's report.

Our continuing financial constraints have created a tension between retaining educational services and implementing a sustainable budget strategy. Our long-term goal remains to present a sustainable budget that 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.

Stakeholder engagement

The Board and I continue to engage the community, staff, families, students, elected officials and other stakeholders through a variety of forums. 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 expanded our outreach endeavors, especially among communities of color. The Equity Committee is formulating an equity lens and equity scorecard to guide and monitor our work, and we continue to build relationships that help us advance these efforts to better engage with all families.

The new Synergy Student Information System was implemented in 2013-14. It includes a parent portal (ParentVUE) that provides 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 has also established a bond review committee to engage community members in reviewing our planned bond spending and ensuring that our bond funds are spent wisely and in alignment with what we have promised to deliver.

Conclusion

The 2014-15 budget that I am recommending reflects another year in which the District does not have sufficient resources to offer all educational programs and services that we would like to offer. Pending the results of negotiations with our associations, this budget restores a full school year for students, but does not maintain or improve class sizes nor does it allow us to avoid

further reductions. The budget presented is also not sustainable, given that it draws General Fund reserves down to 4.25% and still relies on other one-time resources to cover our deficit.

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.

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 written in a cursive style with a large, stylized initial "S".

Sheldon Berman
Superintendent

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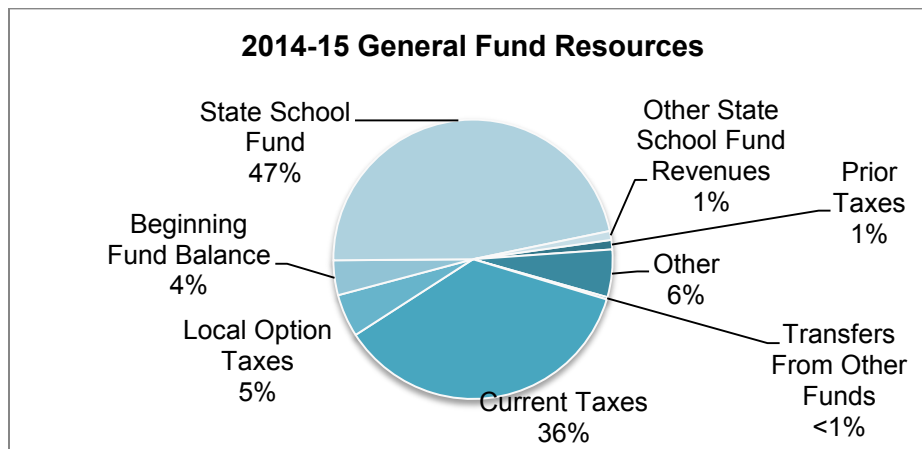
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General Fund Resources & Requirements

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 - \$74.6 million

In 1991, the State School Fund was created by the Oregon Legislature to distribute state aid to school districts. A formula was developed with the goal of providing equal funding to all school districts, with funds allocated on a weighted, per-student basis. Extra weighting is provided for students with one or more designations such as special education, poverty level, English Language Learners, 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 a portion of 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 will develop its proposed budget while the legislative session establishing K-12 funding for the next biennium is still in process. This will be the case for the 2015-16 District budget.

2014-15 Revenue Assumptions

The 2014-15 General Fund budget is based on the \$6.55 billion budget approved by the state legislature for K-12 education in the 2013-15 biennium, with an additional \$100 million dedicated for 2014-15.

The February 2014 State School Fund estimate projects an increase in SSF revenues when compared to revenue projected in the District’s December 2013 Financial Forecast. 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 \$6.65 billion is a 16.5% increase over the prior biennium funding level and results in an additional \$803 per ADMw in funding to schools. The State School Fund appropriation for K-12 schools in 2011-13 was approximately \$5.71 billion.

The District budget for 2014-15 General Fund revenue includes \$74.6 million from the state: \$73.8 million in SSF formula revenue and \$725,000 in High Cost Disability grant revenue. Formula revenue assumes \$7,164 per ADMw, based on the February 28, 2014 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 0.07 year more than the state average teacher experience.

Current Property Taxes - \$57.7 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; however, there are exceptions such as the value of new construction.

Tax revenues budgeted for 2014-15 assume an overall 3% increase in assessed property values and a tax collection rate of 95%. Property taxes are included in total State School Fund formula revenue.

Prior Years’ Property Taxes - \$1.6 million

Most taxes not collected in the year in which they were levied are collected in subsequent years. It is estimated that approximately 55% of uncollected prior years’ property taxes will be received in 2014-15.

Other property tax-related revenues include interest earnings from delinquent taxes. Prior years’ taxes are included in total 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 and impact state funding levels:

Common School Fund - \$1.4 million

Oregon receives 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 \$1.4 million are budgeted for 2014-15 based on state estimates.

County School Fund - \$200,000

Twenty-five percent of revenues received by counties from the sale of timber cut on federal forest land and other miscellaneous sources are provided to local school districts. Funds are distributed to school districts on a per student basis. The District's annual revenues have ranged from \$90,000 in 2000-01 to \$311,000 in 2011-12. The District has budgeted \$200,000 from the County School Fund in 2014-15.

Federal Forest Fees

No revenue from this source has been included in the 2014-15 budget.

Local Option Tax Levy - \$7.9 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 school 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 became effective in the fall of 2010 and will expire in 2015.

For 2014-15, \$7.9 million in current and prior year receipts is budgeted. This compares to a high of \$14.2 million in 2008-09 and a projected \$8.0 million in 2013-14.

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 2014-15 budget assumes that the Local Option levy tax collections will be similar to fiscal year 2013-14 actual revenues collected.

Other Sources of Revenue - \$8.8 million

The District receives money from a variety of sources outside of its State School Fund grant. These include Lane ESD flow-through funds, reimbursement income, school based income, interest earnings on investments, tuition payments, and local option tax revenues (discussed above).

Significant other sources of revenue budgeted in the 2014-15 General Fund include \$5.5 million for the District's share of flow-through funding from Lane ESD to provide special education services; \$2 million in reimbursement income; \$970,000 in school based income including rental

fees and athletic participation fees; and interest earnings of \$125,000 (compared to a high of almost \$1.2 million in 2008-09).

Interfund Transfers - \$426,000

The 2014-15 budget includes transfers from other funds:

- \$231,000 from the Classified Employees Reserve in the Insurance Reserve Fund to support compensation costs; and
- \$193,000 from the Special Purpose Reserve in the School Resources Fund to support compensation and other costs; and
- \$2,000 from the Insurance Reserve Fund, to create budget authority for a transfer should the need arise.

Beginning Fund Balance - \$6.4 million

The beginning fund balance includes 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.

2014-15 General Fund Budget Resources				
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed
State School Funding				
Current Property Tax	53,477,521	54,008,581	55,590,000	57,632,000
Prior Taxes	1,156,704	1,754,982	1,890,000	1,748,000
State School Fund (SSF)	64,317,848	62,167,136 ¹	69,540,000 ³	74,550,000 ³
Other SSF Revenues	2,936,611	3,016,722	1,647,000	1,625,000
Local Option Property Tax				
Local Option Property Tax	10,024,845	8,119,763	7,149,000	7,904,000
Transfers From Other Funds				
Transfers From Other Funds	2,930,476	9,565,640 ²	1,259,000 ⁴	426,000
Other				
Other	4,385,501	3,937,533	5,295,000 ⁵	8,755,200 ⁵
Total Revenues	139,229,506	142,570,357	142,370,000	152,640,200
Beginning Fund Balance	7,987,230	8,113,475	6,742,000	6,407,000
Total Budget Resources	147,216,736	150,683,832	149,112,000	159,047,200

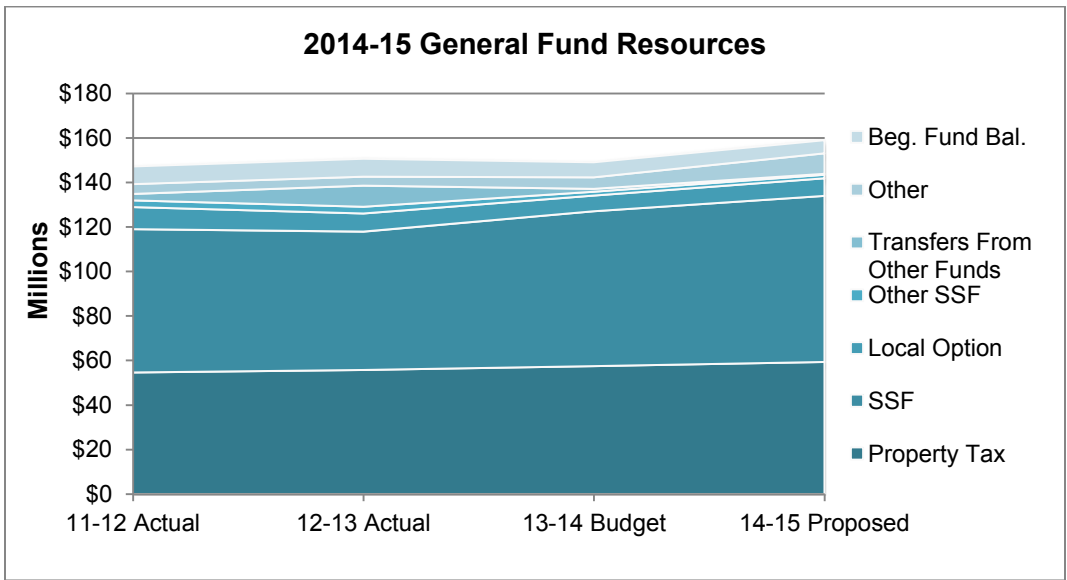
¹ 2012-13 SSF revenue reflects the loss of over 300 students (ADM); state per pupil funding was essentially the same as in 2011-12.

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. 2014-15 SSF revenue assumes an additional \$100 million in statewide funding.

⁴ Transfers include \$1.0 million from capital reserves and \$258,000 from insurance reserves.

⁵ Other revenues include \$2.1 million in 2013-14 and \$5.5 million in 2014-15 from Lane ESD flex funds available to provide special education services.



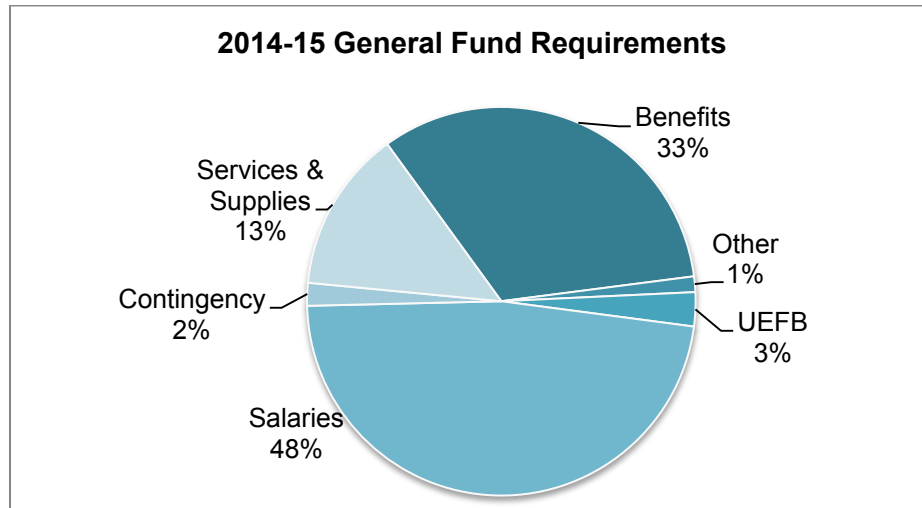
Requirements

2014–15 General Fund Budget Requirements				
	11–12 Actual	12–13 Actual	13–14 Budget	14–15 Proposed
Salaries	72,344,209	73,690,243	70,232,369	75,580,129
Benefits	46,313,104	46,454,856	50,544,146	52,388,219
Services	13,598,798	13,404,790	15,023,912	16,535,301
Supplies	3,446,343	3,792,257	3,674,620	4,899,429
Equipment	187,610	77,069	45,616	68,288
Other	3,213,198	6,224,746	2,074,373	2,067,063
Contingency	0	0	3,679,221 ¹	3,008,295 ²
Expenditures	139,103,261	143,643,962	145,274,257	154,546,724
UEFB	8,113,475	7,039,870	3,837,743 ³	4,500,476 ³
Total Requirements	147,216,736	150,683,832	149,112,000	159,047,200

¹ The 2013-14 Contingency balance includes an open enrollment contingency of \$900,000 that was not continued in 2014-15.

² Represents 2% of operating expenditures, excluding transfers.

³ 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 2014-15 reserves have been set at 4.25% by the Board as a budget reduction strategy; 2013-14 reserves were budgeted at 4.0%.



Requirements — Major Program Areas

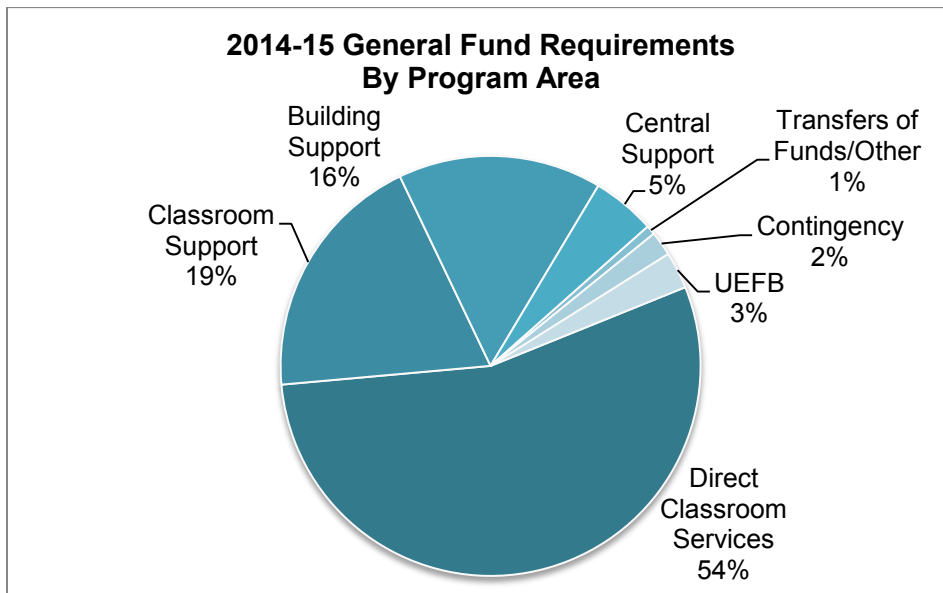
Description

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 section includes purpose statements, descriptions of budget goals, financial highlights and program changes, and budget tables for each program. Functions are described in more detail in the Appendices.

Summary of General Fund Program Areas

2014-15 Budget

Direct Classroom Services	\$ 86,975,401
Classroom Support Services	30,728,147
Building Support Services	24,947,380
Central Support Services	7,761,501
Transfers of Funds/Other	1,126,000
Contingency	3,008,295
Unappropriated Ending Fund Balance (UEFB)	4,500,476
Total	\$ 159,047,200



Direct Classroom Services

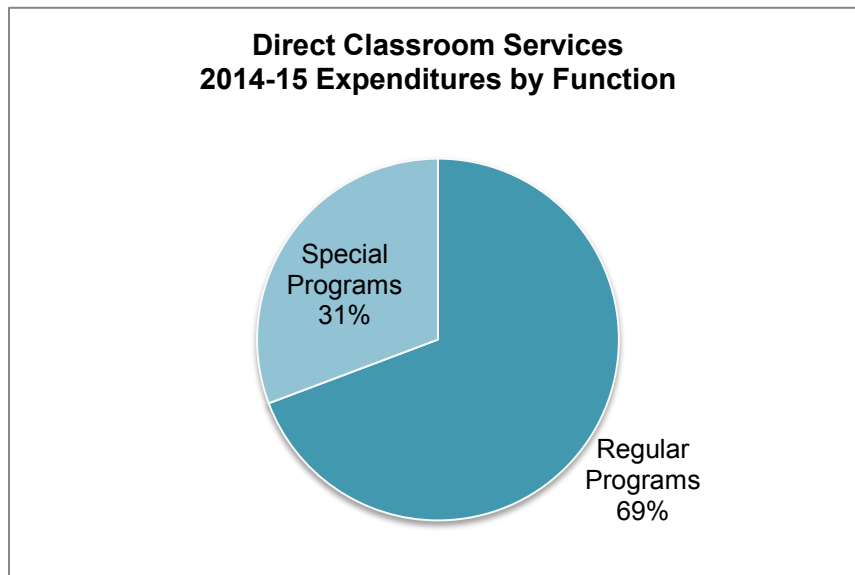
The direct classroom services portion of the budget is dedicated to school district activities that are involved in direct instructional services to students. Since the primary District service is instruction, the direct classroom services budget is aligned with the Board goal of student achievement: *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 2014–15 school year. The documents that follow contain a brief description of each of these programs and their accompanying goals and objectives.

Major Functions

	<u>2014-15 Budget</u>
Regular Programs	\$ 60,244,412
Special Programs	<u>26,730,989</u>
Total	\$ 86,975,401



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, and 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 every student and close the achievement gap.
- Build our staff capacity to perform at a high level.

Budget Goals for 2014-15

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

- Begin AVID at Cal Young and Monroe Middle Schools bringing the total number of 4J AVID schools to 12.
- Participate in the FAFSA Completion Project at all high schools.
- Strengthen professional development for counselors K-12.
- Administer ACT assessments (ASPIRE) at all middle and high schools.
- Provide specific college and career readiness activities in all elementary schools.
- Study ways to increase counseling services K-12.
- Pilot kindergarten readiness activities at Howard Elementary, Chavez Elementary, and River Road Elementary schools.
- Implement Naviance at all high schools.
- Complete Education Plan and Profiles at grades seven and eight.

Goal 2. Increase teacher effectiveness through improving instructional practice

- Provide professional development for teachers and administrators through the Research for Better Teaching course, "The Skillful Teacher".
- Provide collaborative learning experiences for administrators and a teaching partner K-5 through participation in the Learning About Learning networks.
- Implement teacher collaboration time at high schools through the common schedule.
- Further develop the Professional Development Growth Plan and Teacher Effectiveness System at all schools.
- Continue to support eight Caring for Kids schools while pursuing additional grant funds to include the remaining 11 schools.
- Continue secondary math teachers' collaborative practice.
- Continue Literacy Teacher Leaders collaborative practice.
- Support reading and writing Essential Skills teachers.
- Continue work with Emerging Teacher Leaders.

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

- Determine when and how literacy skills will be taught and assessed K-12.
- Continue to develop consistent learning targets for content areas in grades 6-12 and determine assessments.
- Continue to develop reporting standards to use on report cards 6-12.

-
- Provide professional development for elementary teachers in the area of literacy.
 - Provide professional development for teachers implementing writing strategies K-12
 - Utilize AVID writing strategies for all teachers 6-12.
 - 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 summer programs in math and science.
- Provide two AVID Summer Bridge programs for incoming ninth grade students at high schools.
- Provide summer school for low income elementary students using Title I funds.
- Provide elementary instructional interventions to meet the needs of students performing at the 20th percentile and below.
- Develop and provide summer classes for students to complete reading and writing essential skill graduation requirements.
- Include equity lens in all discussions.
- Develop streamlined and consistent protocols for determining students who are in need of assistance.

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.
- Provide professional development for building based data teams.
- Provide leadership for data teams through a combination of administrators, regional essential skill coordinators, and instructional coaches.
- Continue to refine work of the High School Administrative Rules and Protocols Committee.

Financial Highlights and Significant Program Changes

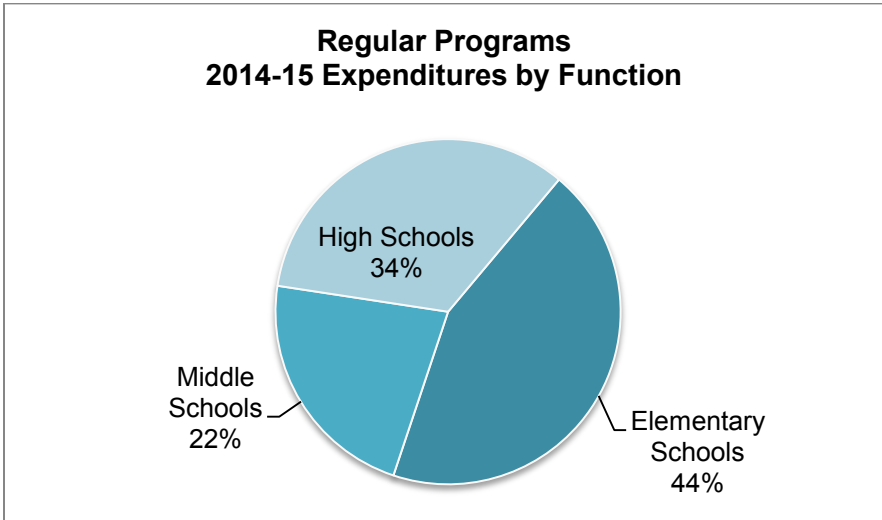
Reductions

- The 2013-14 Adopted Budget included licensed staffing of 530.09 FTE. Following the completion of employee negotiations in the summer of 2013, licensed positions totaling 55.6 FTE were added back and 3.55 FTE from the District's open enrollment contingency were returned for a revised licensed staffing total of 589.24. For 2014-15, a projected decline in enrollment and a 1.45 increase in the student-to-classroom teacher ratio (a budget reduction strategy) resulted in a decrease of 39.01 licensed FTE.

Additions/Reallocations

- None.

Regular Programs Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	36,996,801	36,885,225	33,471,430	35,640,661	59.16%
Benefits	21,747,142	21,826,065	21,015,460	22,583,659	37.49%
Services	141,329	130,408	1,071,751	1,115,235	1.85%
Supplies	889,484	866,997	795,369	879,030	1.46%
Equipment	0	998	0	0	0.00%
Other	24,274	23,092	33,444	25,826	0.04%
Total	59,799,030	59,732,785	56,387,455	60,244,412	100%



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, as well as learners attending 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 2014-15

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. Partner with the District's research team to collect, analyze and provide key achievement data for students with disabilities to district stakeholders.

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 Significant Program Changes

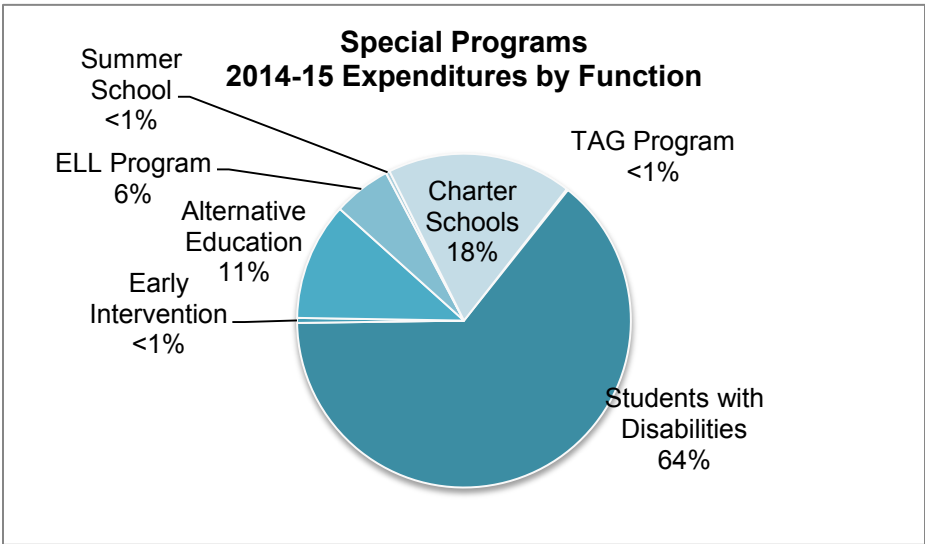
Reductions

- Reduction of 3.0 licensed FTE due to decline in enrollment and increase in student-to-teacher ratio (budget reduction strategy).

Additions/Reallocations

- 1.0 licensed FTE and 3.75 classified FTE added for a new classroom.
- 6.5 licensed FTE and 30.31 classified FTE added to support the transition of special education services from Lane ESD to the District.
- 1.5 classified FTE added for school safety.
- \$478,500 added for discretionary spending.

Special Programs Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	8,432,752	8,157,533	9,358,772	10,594,465	39.63%
Benefits	5,723,070	5,518,677	7,036,036	7,798,594	29.17%
Services	6,791,545	6,477,943	6,822,599	8,087,152	30.25%
Supplies	70,486	59,322	45,512	189,078	0.71%
Equipment	0	0	0	0	0.00%
Other	50,177	52,332	50,800	61,700	0.23%
Total	21,068,030	20,265,807	23,313,719	26,730,989	100%



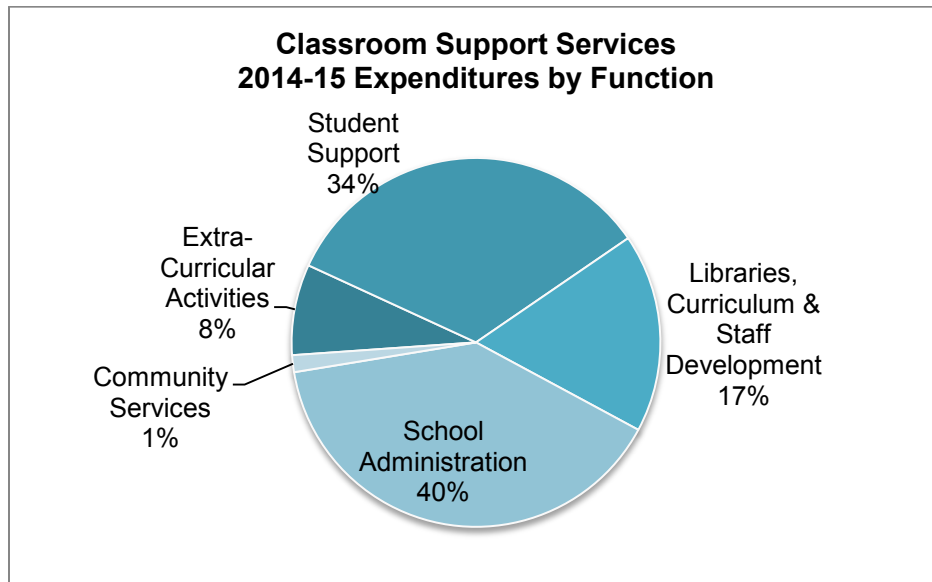
Classroom Support Services

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 2014–15 school year, which are associated with the five core goals identified within the Direct Classroom Services (Regular Programs) section of the budget.

Major Functions

	<u>2014–15 Budget</u>
Extracurricular Activities	\$ 2,449,694
Student Support	10,318,747
Libraries, Curriculum and Staff Development	5,353,727
School Administration	12,152,215
Community Services	453,764
Total	\$ 30,728,147



Extracurricular Activities

Service Description

Extracurricular activities are designed to support and enrich 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. Schools at each level provide enrichment opportunities for students to participate in music and physical education activities to the extent possible. 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:

Opportunities to participate in extracurricular activities are available to all students. They are part of the Board's commitment to provide a comprehensive education that meets the needs of each student.

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

Budget Goals for 2014-15

Goal 1. Coordinate District extracurricular 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 Significant Program Changes

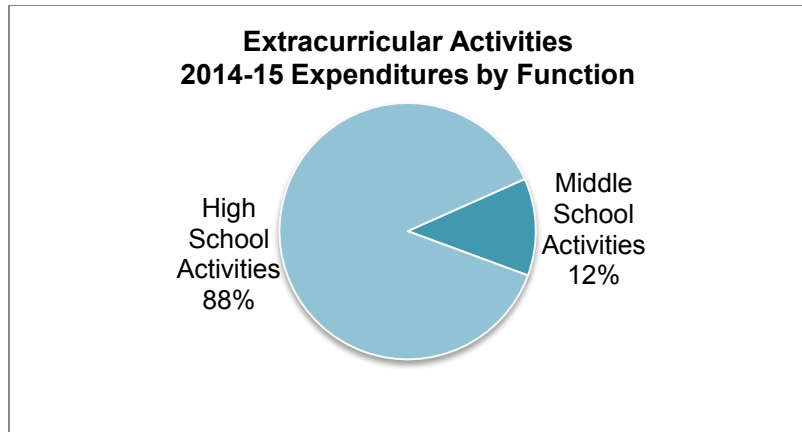
Reductions

- None.

Additions and Reallocations

- None.

Extracurricular Activities Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	1,513,251	1,565,319	1,348,834	1,500,912	61.27%
Benefits	510,828	530,702	672,897	684,963	27.96%
Services	171,525	183,585	181,718	175,622	7.17%
Supplies	80,774	78,567	72,292	71,397	2.91%
Equipment	0	10,694	0	0	0.00%
Other	85,041	109,100	15,800	16,800	0.69%
Total	2,361,419	2,477,967	2,291,541	2,449,694	100%



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 every student and close the achievement gap
- Build our staff capacity to perform at a high level.

Budget Goals for 2014-15

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

- Begin AVID at Cal Young and Monroe Middle Schools bringing the total number of 4J AVID schools to 12.
- Participate in the FAFSA Completion Project at all high schools.
- Strengthen professional development for counselors K-12.
- Administer ACT assessments (ASPIRE) at all middle and high schools.
- Provide specific college and career readiness activities in all elementary schools.
- Study ways to increase counseling services K-12.
- Pilot kindergarten readiness activities at Howard Elementary, Chavez Elementary, and River Road Elementary schools.
- Implement Naviance at all high schools.
- Complete Education Plan and Profiles at grades seven and eight.

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 AVID middle school summer programs in math and science.
- Provide two AVID Summer Bridge programs for incoming ninth grade students at high schools.
- Provide summer school for low income elementary students using Title I funds.
- Provide elementary instructional interventions to meet the needs of students performing at the 20th percentile and below.
- Develop and provide summer classes for students to complete reading and writing essential skill graduation requirements.
- Include equity lens in all discussions.
- Develop streamlined and consistent protocols for determining students who are in need of assistance.

Financial Highlights and Significant Program Changes

Reductions

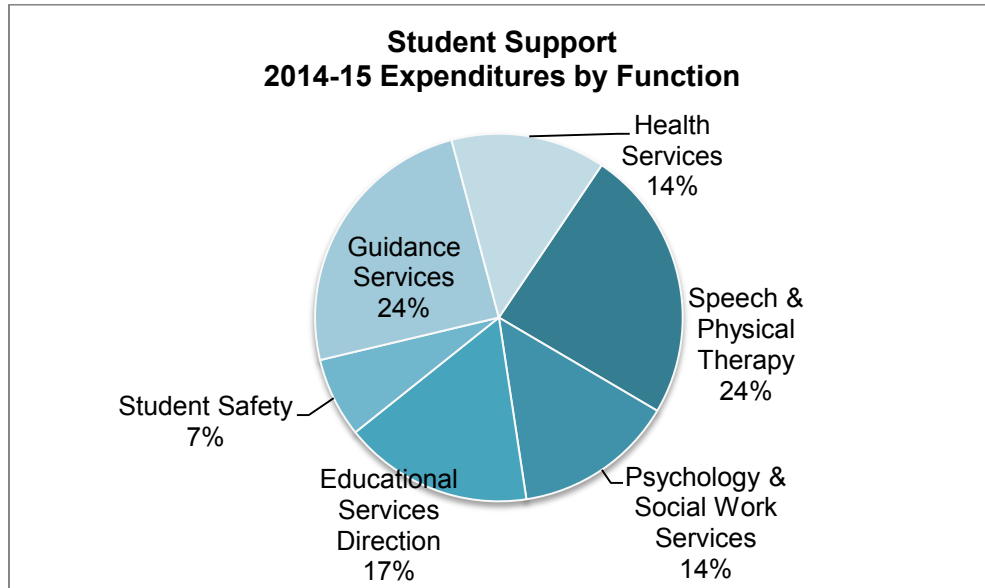
- None.

Additions and Reallocations

- 5.0 licensed FTE, 1.0 classified FTE, and 1.5 administrator FTE added to support the transfer of services from Lane ESD to the District.

- 2.0 licensed FTE added for a school nurse and two part-time LPNs.
- 0.5 classified FTE health assistant added to meet grant requirements.
- 0.95 classified FTE added for special education.

Student Support Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	4,909,159	5,038,015	5,120,757	5,745,187	55.68%
Benefits	2,886,981	3,042,506	3,353,734	3,673,455	35.60%
Services	488,353	417,747	394,897	549,946	5.33%
Supplies	48,239	51,034	132,348	348,859	3.38%
Equipment	0	0	0	0	0.00%
Other	4,785	2,003	1,300	1,300	0.01%
Total	8,337,517	8,551,305	9,003,036	10,318,747	100%



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 every student and close the achievement gap.
- Build our staff capacity to perform at a high level.
- Engage students, families, staff, the community, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.

Budget Goals for 2014-15

Goal 1. Increase teacher effectiveness through improving instructional practice

- Provide professional development for teachers and administrators through the Research for Better Teaching course, “The Skillful Teacher”.
- Provide collaborative learning experiences for administrators and a teaching partner K-5 through participation in the Learning About Learning networks.
- Implement teacher collaboration time at high schools through the common schedule.
- Further develop the Professional Development Growth Plan and Teacher Effectiveness System at all schools.
- Continue to support eight Caring for Kids schools while pursuing additional grant funds to include the remaining 11 schools.
- Continue secondary math teachers’ collaborative practice.
- Continue Literacy Teacher Leaders collaborative practice.
- Support reading and writing Essential Skills teachers.
- Continue work with Emerging Teacher Leaders.

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

- Determine when and how literacy skills will be taught and assessed K-12.
- Continue to develop consistent learning targets for content areas in grades 6-12 and determine assessments.
- Continue to develop reporting standards to use on report cards 6-12.
- Provide professional development for elementary teachers in the area of literacy.
- Provide professional development for teachers implementing writing strategies K-12
- Utilize AVID writing strategies for all teachers 6-12.
- 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 3. 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.
- Provide professional development for building based data teams.

- Provide leadership for data teams through a combination of administrators, regional essential skill coordinators, and instructional coaches.
- Continue to refine work of the High School Administrative Rules and Protocols Committee.

Financial Highlights and Significant Program Changes

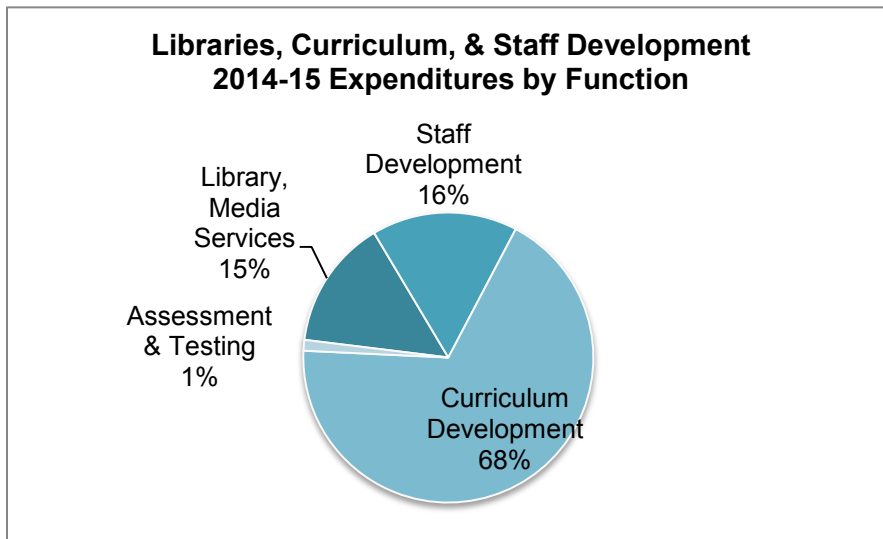
Reductions

- 0.845 classified FTE reduction in administrative assistance.

Additions and Reallocations

- 8.04 licensed FTE (0.6 FTE TOSA, 5.04 FTE Media Specialists, and 2.4 FTE Instructional Staff Development).
- 2.29 classified FTE added for AV Textbook Specialists and Library Assistants.
- 0.20 professional FTE added for a Federal Programs and Operations Coordinator.

Libraries, Curriculum and Staff Development Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	2,220,632	3,352,801	2,499,194	3,068,742	57.32%
Benefits	1,131,869	1,713,561	1,348,224	1,676,998	31.32%
Services	357,596	568,167	252,552	323,648	6.05%
Supplies	210,570	224,570	221,063	283,839	5.30%
Equipment	0	0	0	0	0.00%
Other	4,734	3,483	0	500	0.01%
Total	3,925,401	5,862,581	4,321,033	5,353,727	100%



School Administration

Service Description

School Administration comprises school leadership, including principals, assistant principals, extended contracts, and other related services which direct and lead regular and special programs.

Key Board Goals for this service:

- Increase achievement for every student and close the achievement gap.
- Build our staff capacity to perform at a high level.

Budget Goals for 2014-15

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

- Begin AVID at Cal Young and Monroe Middle Schools bringing the total number of 4J AVID schools to 12.
- Participate in the FAFSA Completion Project at all high schools.
- Strengthen professional development for counselors K-12.
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- Implement Naviance at all high schools.
- Complete Education Plan and Profiles at grades seven and eight.

Goal 2. Increase teacher effectiveness through improving instructional practice.

- Provide professional development for teachers and administrators through the Research for Better Teaching course, "The Skillful Teacher".
- Provide collaborative learning experiences for administrators and a teaching partner K-5 through participation in the Learning About Learning networks.
- Implement teacher collaboration time at high schools through the common schedule.
- Further develop the Professional Development Growth Plan and Teacher Effectiveness System at all schools.
- Continue to support eight Caring for Kids schools while pursuing additional grant funds to include the remaining 11 schools.
- Continue secondary math teachers' collaborative practice.
- Continue Literacy Teacher Leaders collaborative practice.
- Support reading and writing Essential Skills teachers.
- Continue work with Emerging Teacher Leaders.

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

- Determine when and how literacy skills will be taught and assessed K-12.
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- Continue to develop reporting standards to use on report cards 6-12.
- Provide professional development for elementary teachers in the area of literacy.
- Provide professional development for teachers implementing writing strategies K-12.
- Utilize AVID writing strategies for all teachers 6-12.
- 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. 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.
- Provide professional development for building based data teams.
- Provide leadership for data teams through a combination of administrators, regional essential skill coordinators, and instructional coaches.
- Continue to refine work of the High School Administrative Rules and Protocols Committee.

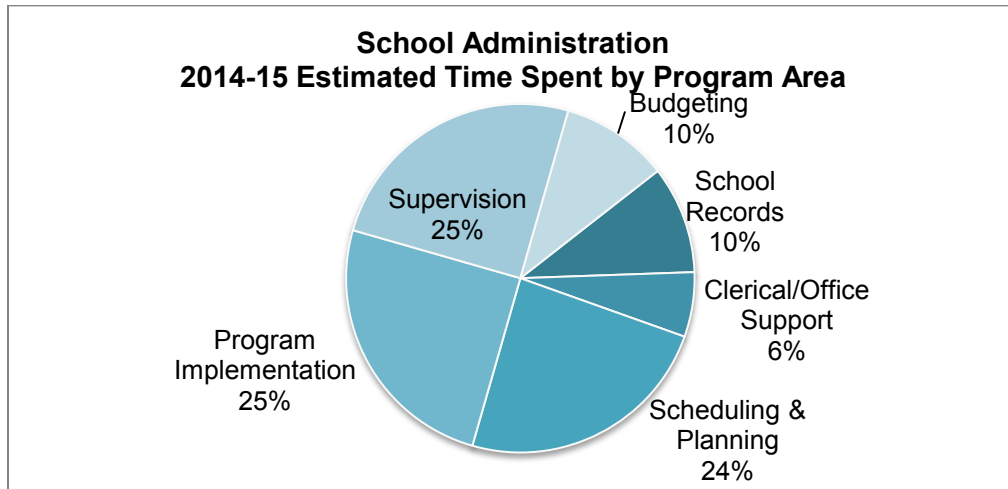
Financial Highlights and Significant Program Changes

Reductions

- None.

Additions and Reallocations

- 1.0 administrator FTE added for an Assistant Principal.



School Administration Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	6,944,822	6,948,526	6,708,955	6,758,082	55.61%
Benefits	4,117,201	4,145,630	4,422,747	4,470,174	36.78%
Services	368,926	331,163	470,619	281,333	2.32%
Supplies	199,007	233,944	405,320	641,126	5.28%
Equipment	6,400	0	0	0	0.00%
Other	4,459	4,441	0	1,500	0.01%
Total	11,640,816	11,663,703	12,007,642	12,152,215	100%

Community Services

Service description

Activities include providing child care and managing community use of District facilities.

Key Board Goal for this service:

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

Budget Goals for 2014-15

Goal 1. Maximize operational efficiency and the use of resources

Provide additional resources and maintain facilities.

Goal 2. Engage with stakeholders by extended use of facilities and resources

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

Goal 3. Provide services to student populations with diverse needs

Provide Child Care Services as an adjunct to the instructional program. Services include the Early College and Career Options (ECCO) Child Development Center and reimbursable child care at Camas Ridge Community School, Edgewood Community School, South Eugene High School, and North Eugene High School.

Financial Highlights and Significant Program Changes

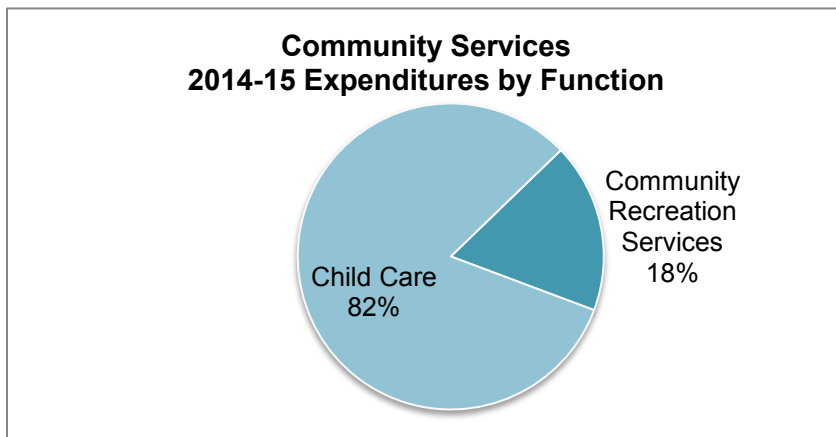
Reductions

- None.

Additions and Reallocations

- 0.375 classified FTE on-going addition to staffing at the Early College and Career Options (ECCO) Child Development Center.

Community Services Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	227,238	223,616	261,932	299,699	66.05%
Benefits	134,714	158,592	138,904	144,065	31.75%
Services	25,070	27,687	0	10,000	2.20%
Supplies	0	0	0	0	0.00%
Equipment	0	0	0	0	0.00%
Other	0	0	0	0	0.00%
Total	387,022	409,895	400,836	453,764	100%



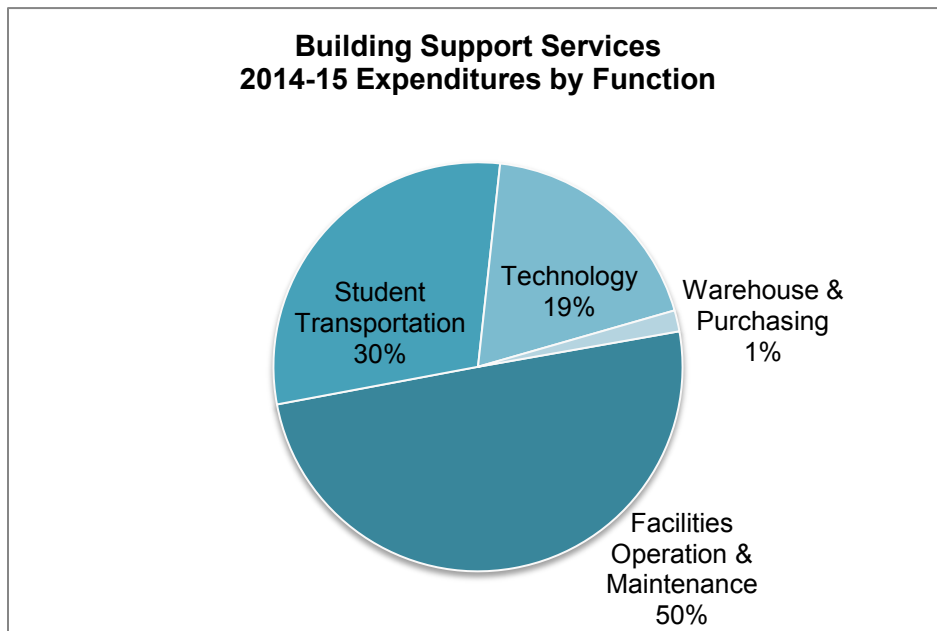
Building Support Services

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.
- Technology manages the District's information resources, which span instructional and administrative uses of technology.
- Warehouse and purchasing include purchasing, warehousing, courier and mail service.

Major Functions

	<u>2014-15 Budget</u>
Facilities Operation and Maintenance	\$ 12,431,384
Student Transportation	7,403,917
Technology	4,696,112
Warehouse and Purchasing	415,966
Total	\$ 24,947,380



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 2014-15

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

The \$70 million bond measure, approved by voters in May 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, building upgrades and repairs, upgrade of technology systems and a broad range of support for changes in delivery of instruction. The bond also replaces approximately \$1 million in General Fund building repair costs. See Capital Projects Fund.

Goal 2. Support efforts to implement school replacement bond measure.

The \$170 million bond measure, approved by voters in May 2013, provides funding for replacement of four schools, instructional materials, buses, and technology. See Capital Projects Fund.

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 tenth 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. The system is now also being utilized for scheduling of outdoor facilities for youth sports organizations.

Goal 5. Continue the evaluation process 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. Further evaluation is required to determine if the current routing product is the best choice and method for routing special needs services.

Goal 6. Continue to seek and identify fiscal efficiencies within the transportation department without reducing services while maintaining and/or improving service levels.

Implementation of a new GPS-based product, "Zonar", will provide the transportation department with more GPS information options at a decreased monthly recurring fee (after implementation period). Future additions such as student tracking and driver vehicle inspection reports could be utilized. These future additions are not supported by our current GPS provider. Implementation of new fleet shop maintenance software will also help maintain accurate parts inventory, scheduling of maintenance and repairs of District fleet vehicles, measure staff productivity, and correctly bill for services rendered.

Financial Highlights and Significant Program Changes

Facilities

Over the past six 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. However, the backlog of uncompleted work order requests is increasing.

- 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 three more years.
- We are now seeing the results of past staffing reductions through the growth of the volume of outstanding (uncompleted) work order requests. The number has increased from a previous average of approximately 650 to a current backlog of approximately 900.

Transportation

Over the past several 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. One such addition in 2013-2014 is the "Where's My Bus Stop" tool for parents and school staff on the transportation website homepage. This tool allows parents and school staff to find the nearest bus stop to the input address, saving time and calls into the transportation office.

In 2013, 4J Transportation executed Intergovernmental Agreements with Head Start of Lane County and Lowell School District to provide fleet maintenance services for their school buses and various fleet vehicles. Revenue from these contracts may exceed District expenditures for an additional 1.0 FTE Mechanic II position hired. Transportation will evaluate a request from Crow-Applegate-Lorane School District to provide fleet maintenance services in June 2014.

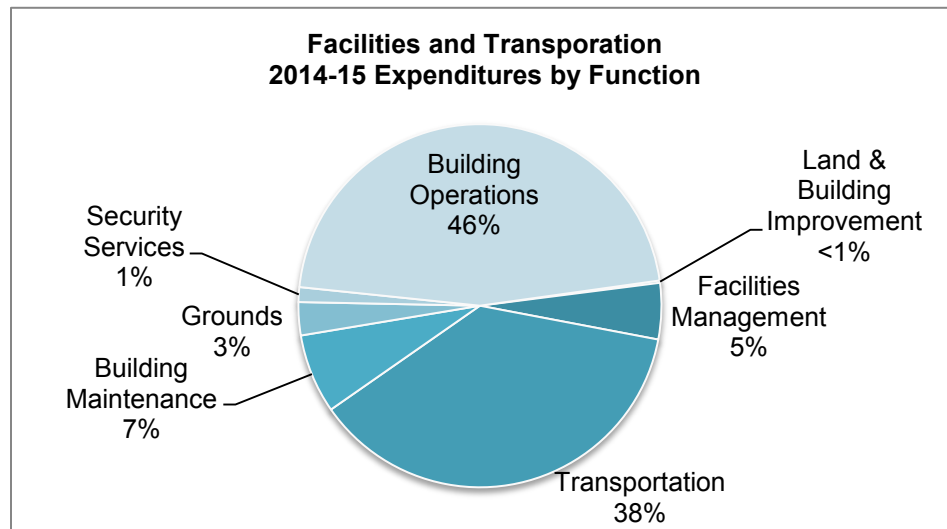
Reductions

- None.

Additions and Reallocations

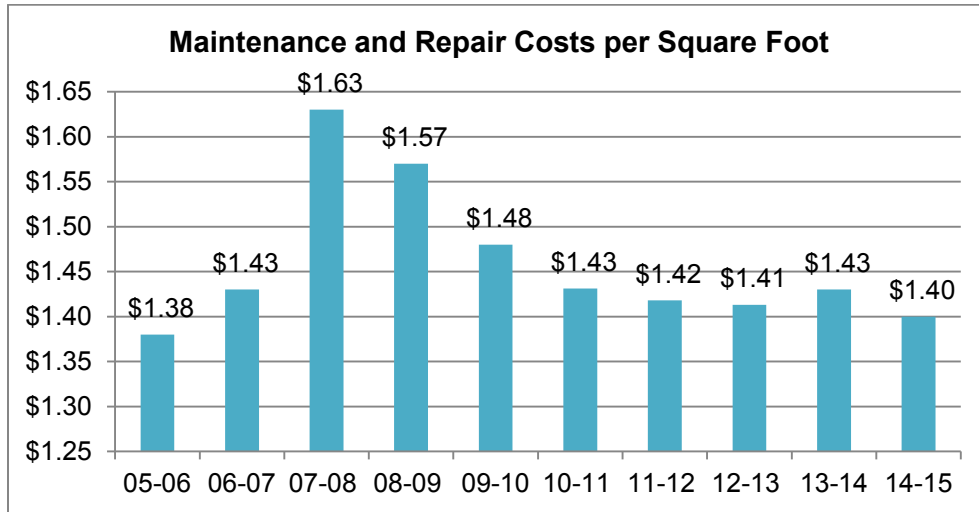
- Bus Aide and Route Planning Coordinator job positions have been increased by 4.00 and 2.00 classified FTE, respectively, primarily via the conversion of Bus Drivers (5.08 FTE) and Dispatch Information Coordinators (1.875 FTE).
- 1.0 administrator FTE (Facilities Manager) reallocated to 1.0 supervisor FTE (Facilities and Maintenance Manager).
- 1.63 classified FTE added for custodial services at Parker Elementary to support special education classrooms.
- The 2014-15 budget for fuel, oil, and tires has been increased by \$113,293 via a baseline service level request.

Facilities and Transportation Expenditures					
	11-12	12-13	13-14	14-15	% of 14-15
	Actual	Actual	Budget	Proposed	Total
Salaries	6,658,125	6,853,285	6,892,509	6,992,369	35.25%
Benefits	5,003,402	5,103,658	5,868,124	5,843,308	29.46%
Services	3,717,019	3,748,761	4,152,949	4,148,045	20.91%
Supplies	1,774,685	2,085,847	1,832,796	1,995,155	10.06%
Equipment	28,424	65,377	41,616	68,288	0.34%
Other	629,600	719,427	785,729	788,137	3.97%
Total	17,811,255	18,576,354	19,573,723	19,835,302	100%



History of Building Maintenance Costs

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 2014–15 includes about \$4.2 million to maintain approximately three million square feet of buildings. This budget includes approximately \$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 classroom 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

	2008-09	2009-10	2010-11	2011-12	2012-13
Number of Students Transported Daily	4,832	4,985	5,197	5,042	4,830
Total Miles Traveled	1,391,374	1,326,201	1,302,505	1,409,582	1,412,378

Technology

Service Description

The mission of the Technology 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 every student 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 students, families, staff, the community, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.

Budget Goals for 2014-15

Goal 1. Improve the Synergy Student Information System to Respond to Implementation Issues and Requests for New Features

The Synergy system has been deployed in all District schools and is used by all teachers, supporting instructional staff, and office staff. This includes both a student information system and a special education system. In the first year, many implementation issues have emerged that need to be corrected in the second year. This is typical for a new system.

The department will change a number of District set-up features based on user's requests, increase the number of supported functions of the software, and train users extensively during the summer and the 2014-15 school year. In particular, the process of building a master schedule and putting students into classes will be done completely differently than in 2013-14. This will create better schedules for all buildings, especially the 3x5 schedules at the four comprehensive high schools.

Information access portals for parents (ParentVUE) and students (StudentVUE) will be introduced for elementary schools and expanded for secondary schools. This includes continued expansion in the use of the grade book by 4J teachers. In coordination with the Instruction Department, the grade book will be configured to support standards-based assessments and reflect student proficiency. 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."

Goal 2. Prepare the technology devices and infrastructure to support the Smarter Balanced Assessments

Individual assessments, completed in partnership with the Technology Department, Instruction Department, and building staff, will be conducted in the summer and fall of 2014 to identify where support is needed to ensure that students can complete assessments under ideal testing conditions. This will include substantial investments in new computers at all buildings (financed through the capital bond), improvements to the network backbone to allow more internet traffic, and may include upgrades to networks in buildings.

Goal 3. Implementation of Personal Devices and electronic textbook beyond pilot schools

The IT3 project has piloted the use of personal devices (iPads) in 7 district schools (Howard, Spring Creek, Awbrey Park, Madison, Cal Young, Monroe, and Sheldon). Based on the results of this pilot, the department will partner with the Instruction Department to identify the next schools to implement. The focus of these devices is to improve student performance towards meeting Common Core State Standards, increase student motivation in general, increase attendance, and increase graduation rates.

Goal 4. Design a new District phone system

The department will engage stakeholders, develop a requirements document, analyze alternative approaches, and recommend to the Superintendent the design for a new phone system. A new system will likely require changes to the core network that can be completed in the spring of 2015. The actual change to new systems in schools will occur in the summer of 2015.

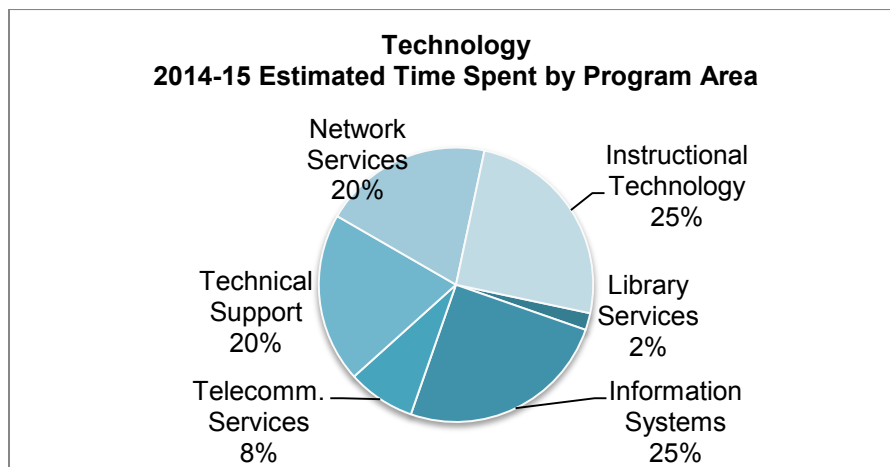
Financial Highlights and Significant Program Changes

Reductions

- Reduction of 0.593 classified FTE related to special education.

Additions and Reallocations

- 1.0 classified FTE that was reduced in the 2013-14 adopted budget was restored after 2013-14 negotiations with employee groups were complete; this FTE has been reallocated to restore 0.75 classified FTE and the remaining used towards other additions and reallocations below.
- 0.95 classified FTE changed to 0.95 professional FTE.
- 2.0 increase in licensed FTE to provide an additional year of support for teachers to use Synergy, and to implement the Personal Device project. This increase will be paid for with existing department resources.
- 2.0 increase in classified FTE in the Capital Projects Fund (Fund 410) to deploy new student devices and securely dispose of old devices.



Technology Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	1,858,192	1,932,860	1,822,572	2,052,297	43.70%
Benefits	1,100,246	1,161,269	1,331,367	1,371,444	29.20%
Services	996,779	1,003,233	1,110,257	1,139,071	24.26%
Supplies	81,931	124,694	105,627	132,700	2.83%
Equipment	152,785	0	0	0	0.00%
Other	845	935	600	600	0.01%
Total	4,190,778	4,222,992	4,370,423	4,696,112	100%

Warehouse and Purchasing

Service Description

Warehouse and Purchasing includes 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 2014-15

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 Significant Program Changes

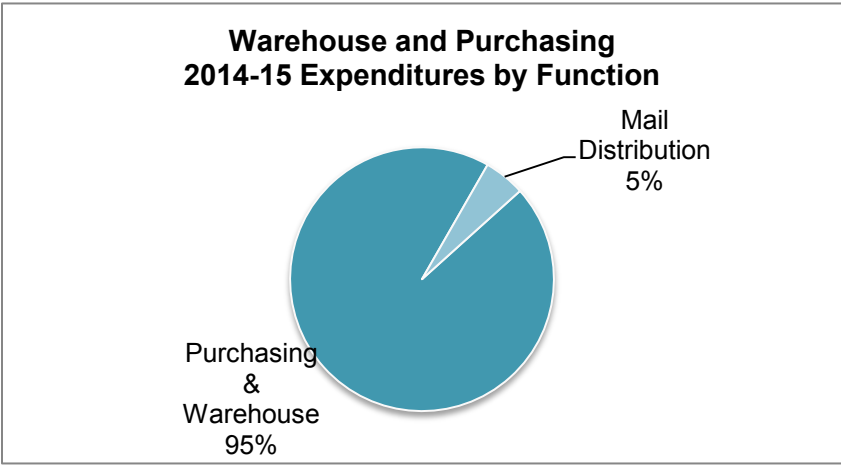
Reductions

- None

Additions and Reallocations

- Increase of 0.14 classified FTE for additional services added during 2013-14.

Warehouse and Purchasing Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	228,514	209,136	208,920	215,962	51.92%
Benefits	148,029	144,192	164,844	160,703	38.63%
Services	13,309	12,278	22,800	22,800	5.48%
Supplies	11,542	8,755	9,003	11,702	2.81%
Equipment	0	0	0	0	0.00%
Other	4,550	4,810	4,800	4,800	1.15%
Total	405,944	379,171	410,368	415,966	100%



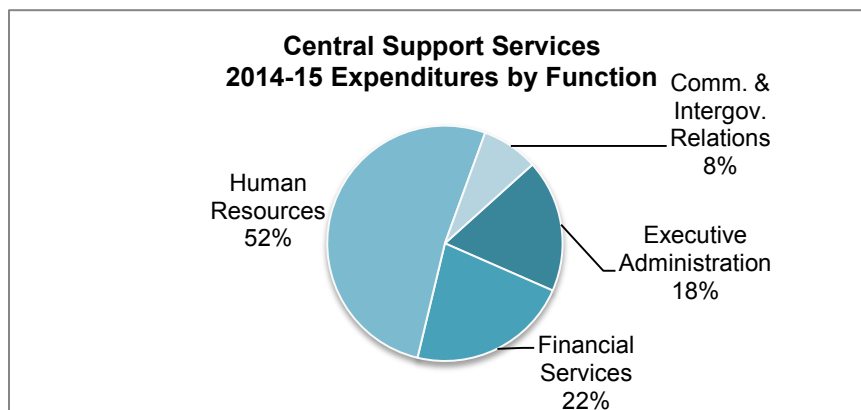
Central Support Services

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 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>2014-15 Budget</u>
Executive Administration	\$ 1,415,538
Financial Services	1,720,988
Human Resources	4,021,892
Communications & Intergovernmental Relations	<u>603,083</u>
Total	\$ 7,761,501



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 2014-15

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 November 6, 2013.

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

The Board is committed to ensuring that every student graduates and is 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 will 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 each student will demonstrate for college and career readiness and to achieve the Oregon diploma.
2. In 2013-14, continue tracking both formative academic growth and college and career readiness measures and Oregon Achievement Compact targets, so that this data can inform instruction and resource allocation decisions. These measures include:
 - 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. Those students in the class of 2014 not meeting the OAKS benchmarks in reading, writing and math will show mastery of essential skills in those areas using any of the alternatives to OAKS approved by ODE so that they can satisfy graduation requirements.
 4. By 2020-21, the five-year cohort graduation rate for 4J students in regular education will reach 100%. Students with disabilities, after four or five years of high school, will attain a regular, modified, extended diploma or a certificate of program completion, resulting in a cumulative 100% five-year completion rate.

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, proficiency in culturally responsive practice, and continued systemic professional development are essential to our success as a school district.

Key Results

1. In 2013-14, continue implementing our plan to expand access to robust data and analysis that informs instruction, personalizes learning and better supports District planning and leadership decision-making by:
 - improving the timeliness and usability of the data through Synergy, the 4J data portal and other tools, and
 - expanding access to such information to all staff members.

We will measure our progress in this area through user surveys.

2. By June 2014, all schools will be effective using formative and summative student data to inform instruction and personalize learning and to identify strategies for providing support to students at risk of falling behind.
3. By June 2014, 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 2014-15, complete implementation of our aligned teacher and administrator effectiveness and growth systems, with the purpose of developing and retaining a highly skilled and high performing workforce. Improve alignment of our principal evaluation and teacher evaluation. By June 2014, all teachers and administrators will have developed SMART goals that specify growth related goals in student academics, professional practice, professional development, as well as a related action plan.
5. By June 2015, train additional teacher cohorts to strengthen teacher expertise district-wide in best practices that enhance instruction, student achievement and college and career readiness. Deepen the expertise of principals to observe and support high-quality instruction.

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
 - funds a full school year and reasonable class sizes, reaching a target of 22 students per classroom teacher at elementary and 25 students per class at middle and high school;
 - supports staffing and programs needed to achieve a 100% five-year cohort graduation rate, including fully scheduling all high school students;
 - provides full-day kindergarten;
 - provides a sustainable health services program;
 - 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. During 2013-14, the District will review and adjust our needs index methodology for calculating licensed teacher staffing for individual schools. This will improve the transparency, equity, and effectiveness of resource allocations. It will also ensure that resources are allocated to schools based on the needs of students within those schools.
3. By September 2017, complete construction of Howard, River Road/el Camino del Rio, Roosevelt and Jefferson school buildings. Beginning in 2014, provide annual reports to the community from the Bond Review Committee regarding the investment of 2013 bond measure funds.
4. By November 2013, determine whether to continue receiving services from the Lane Education Service District or develop a plan to provide those services within the District or in consortium with other providers by 2014-15.
5. By June 2014, dispose of the Civic Stadium properties and review the District's land holding and property classification as in use, reserve or surplus.
6. By June 2014, improve and centralize processes and reduce energy consumption to further leverage our taxpayer resources.

Goal 4. Stakeholder Engagement: Engage students, families, staff, the community, 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 students, families, staff, the community, and other governmental agencies, and engage these stakeholders in supporting our students and schools.

Key Results

1. In 2014-15, 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 every 4J student to meet college and career readiness goals and receive the related services that they need to succeed in school.
3. By June 2014, the Board will 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.
4. By June 2014, the Board will consider new strategies for expanding public engagement and provide direction for 2014-15.

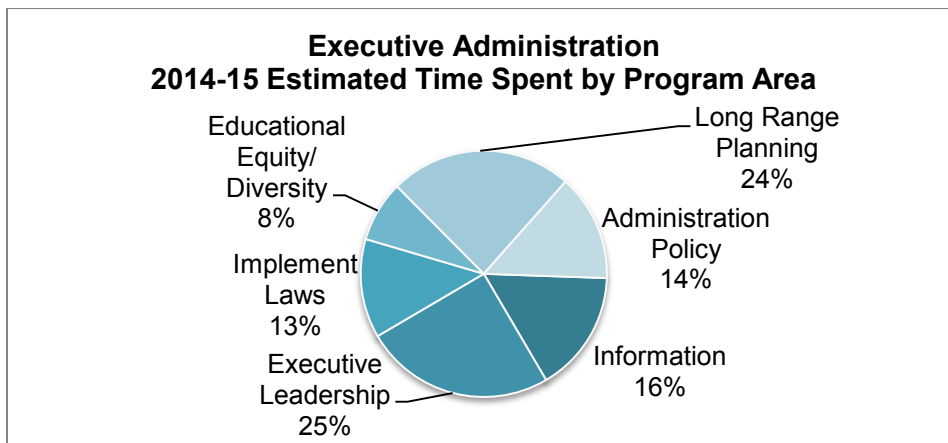
Financial Highlights and Significant Program Changes

Reductions

- None.

Additions and Reallocations

- None.



Executive Administration Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	394,119	387,457	386,587	407,610	28.80%
Benefits	150,951	157,890	235,974	217,781	15.39%
Services	265,654	275,091	273,318	462,778	32.69%
Supplies	8,070	6,966	6,990	292,869	20.69%
Equipment	0	0	0	0	0.00%
Other	21,106	17,755	34,500	34,500	2.44%
Total	839,898	845,160	937,369	1,415,538	100%

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

Budget Goals for 2014-15

Goal 1. Leverage and Enhance use of Business Systems

During the year, we will finish implementing the student body accounting and attendance systems. This will allow us to complete out migration off the legacy "alpha" system that remains from the 1990s. We will also increase our use of the business information system functionality such as forecasting tools (for employee costs) and facilitate regular position control monitoring.

Goal 2. Enhance Financial Services Support of Schools and Departments

Financial Services aims to support the financial transactions in schools and departments. We will focus efforts on providing direct support through a help ticket system, meetings with staff, reviews of transactions, outreach to help where needed, and regular communication. We will also continue to develop tools for school and department staff to use in daily routines such as checklists, one-page guides, and manuals.

Goal 3. Improve and Centralize Processes for the Purposes of Cost Savings and Efficiency

Over the last year, finance has worked collaboratively with the Technology Department to centralize the acquisition and maintenance of photocopiers. This will yield considerable savings in the form of funds and in people time that was spent managing copier operation, relationship with vendors and with processing transactions. Financial Services will continue to explore ways that the District can save time and money and assist departments using funds from bonds to yield ongoing operational savings.

Goal 4. Provide Information on Financial Position and Financial Management to the Board and District Leadership

Finance will continue to work with the Superintendent and Board to provide regular reports on the District's financial position. Finance will also work with the Board's 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.

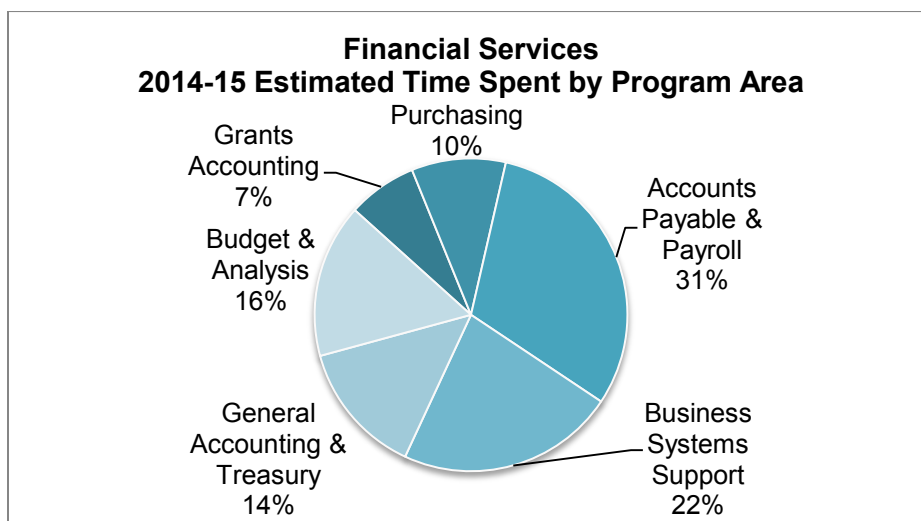
Financial Highlights and Significant Program Changes

Reductions

- None.

Additions and Reallocations

- 0.225 increase in administrator FTE to return the Associate Director of Finance position to full time.
- 0.5 professional FTE reallocated to 0.625 classified FTE.



Financial Services Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	879,304	928,846	944,744	1,006,363	58.48%
Benefits	507,304	571,943	665,350	647,954	37.65%
Services	109,579 ¹	79,826	72,764 ¹	42,021	2.44%
Supplies	21,658	12,819	15,650	20,650	1.20%
Equipment	0	0	4,000	0	0.00%
Other	3,559	2,769	0	4,000	0.23%
Total	1,521,404	1,596,204	1,702,508	1,720,988	100%

¹ Includes \$14,000 cost of actuarial analysis of postemployment benefits incurred every two years.

Audit Opinions

The District has received unmodified audit opinions for more than 20 consecutive years, including the fiscal year ended June 30, 2013. An unmodified 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.

Ratio of Payroll Checks Issued Per Payroll FTE

This performance measure addresses the workload of payroll staff. Since 2011-12, staffing reductions have resulted in a significant increase in workload.

<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
15,104:1	16,393:1	12,081:1	12,868:1	14,596:1	14,410:1

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 Goals for this service:

- Increase achievement for every student and close the achievement gap.
- Build our staff capacity to perform at a high level.

Budget Goals for 2014-15

Student Achievement and Staff Capacity Building – Board Goals

Goal 1. District-wide Continued Implementation and Sustainability of the Professional Development Growth Plan and Teacher Effectiveness Systems and the Administrator Visionary Leadership and Growth Plan

Comply with Senate Bill 290 and the requirements of the ESEA Flexibility Waiver by continuing to implement and build sustainability for 4J's Teacher Effectiveness and Growth Evaluation Systems and the Administrator Visionary Leadership and Growth Plan (principal, assistant principal and administrator evaluation). Both evaluations are growth-centered, designed to increase teacher and administrator effectiveness, improve student growth and reduce the achievement gap, and increase leadership potential and capabilities. The evaluations focus on: key District strategic priorities as they support District goals; multiple approaches to student learning; a shared District vision; infusing a supportive culture; promoting collaborative practices, collective inquiry and participatory decision-making; promoting improvement in schools and the system as a whole; encouraging risk-taking, mutual trust and support; being flexible; utilizing a variety of assessments and information gathering tools and supporting documentation; and promoting staff self-reflection, leadership, social justice, ethical leadership and continuous professional growth.

Goal 2. Implement the Emerging Leaders Academy

Continue to 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. Continued Implementation and Sustainability of the Effectiveness and Growth System for Classified Employees (Classified Employees' Evaluation)

Continue to promote a high functioning work environment by continued implementation of, and sustainability, for 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 development 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.

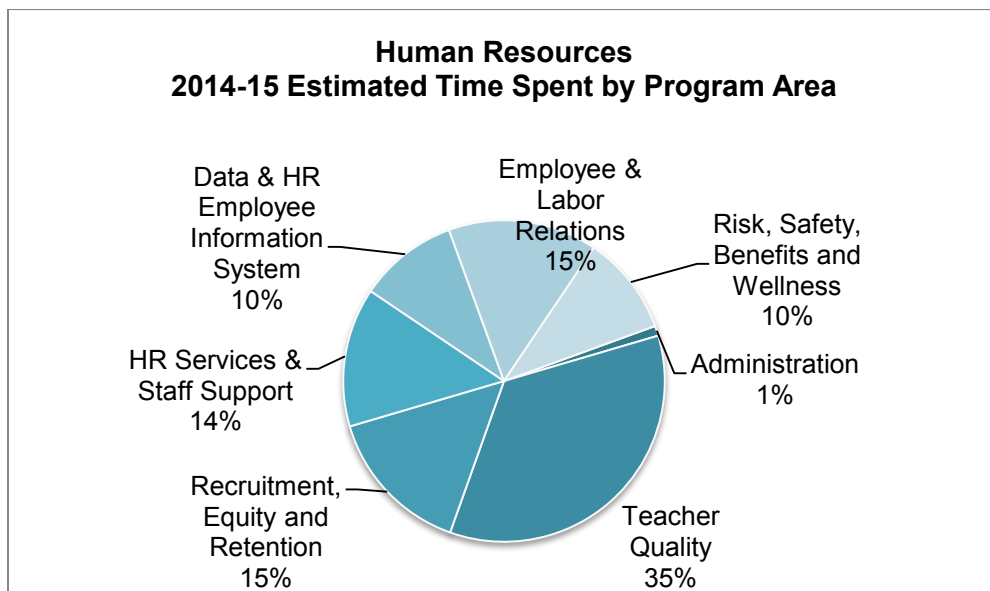
Financial Highlights and Significant Program Changes

Reductions

- None.

Additions and Reallocations

- 1.0 professional FTE reallocated to 1.0 administrator FTE for employee benefits and shifted to the Insurance Reserve Fund (Fund 600).



Human Resources Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	878,151	949,691	940,886	1,017,711	25.30%
Benefits ¹	3,035,704	2,230,531	4,120,731 ¹	2,945,229 ¹	73.23%
Services	49,406	33,005	66,264	38,678	0.96%
Supplies	40,978	22,885	23,600	19,874	0.49%
Equipment	0	0	0	0	0.00%
Other	470	355	400	400	0.01%
Total	4,004,708	3,236,467	5,151,881	4,021,892	100%

¹ Includes payments from the General Fund to the Postemployment Benefits Fund to cover projected retirement program obligations. This amount increased from \$1.7 million in 2012-13 to \$3.5 million in 2013-14 to pay current obligations as well as early retirement incentives. The 2014-15 amount is \$2.3 million.

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

<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u> ¹
1:127	1:131	1:123	1:112	1:120	1:154

¹ Beginning in 2013-14, the ratio was modified to show the ratio of Human Resources/Risk Management FTE to all employees in paid status (headcount).

Communications and Intergovernmental Relations

Service Description

The Communications and Intergovernmental Relations staff:

- Provides executive leadership and support including policy development, planning and other support to the Board of Directors, the Superintendent and the organization;
- Develops and implements a comprehensive communication program that includes external communications between the District, 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 students, families, staff, the community, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.

Budget Goals for 2014-15

Goal 1. Executive support

Provide leadership and support to the Board, Superintendent's Cabinet and other groups including the Bond Review Committee.

Goal 2. Communications

Broaden community awareness of District goals, plans and initiatives including the renewal of the local option levy. Assist principals and school staff in managing urgent situations and issues by providing communications support and expertise. Engage parents, staff and community stakeholders in decision processes for issues that have long-term implications for the District including the design process for new school buildings.

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.

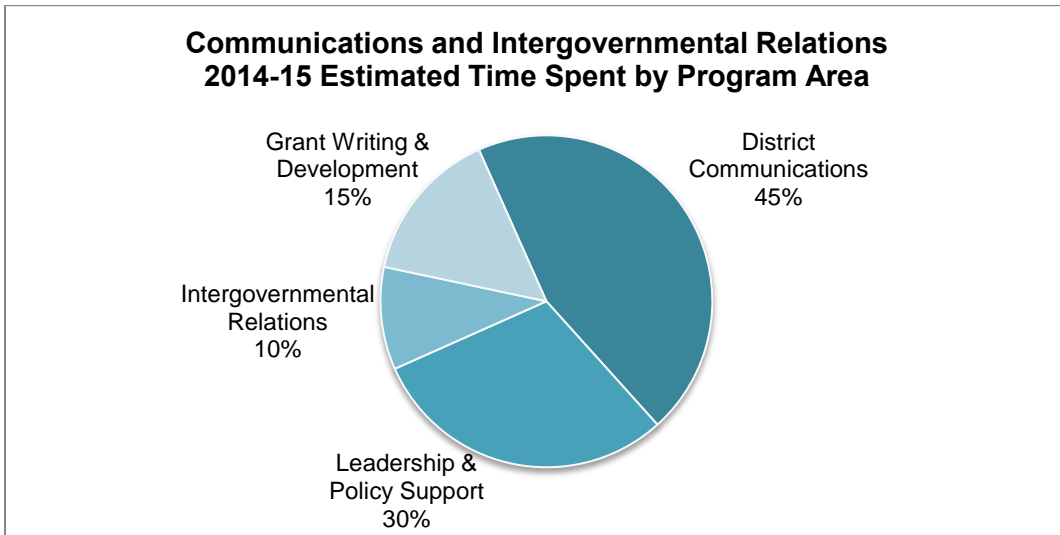
Financial Highlights and Significant Program Changes

Reductions

- None

Additions and Reallocations

- 0.20 increase in professional FTE for Grant Writer position, bringing position to .75 FTE. This increase will be paid for with existing department resources.



Communications and Intergovernmental Relations Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	203,151	257,934	266,276	280,070	46.11%
Benefits	115,663	149,640	169,753	169,892	29.39%
Services	102,708	115,898	131,424	138,972	22.76%
Supplies	8,919	15,855	9,050	13,150	1.57%
Equipment	0	0	0	0	0.00%
Other	895	760	1,000	1,000	0.17%
Total	431,336	540,088	577,502	603,083	100%

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 2014-15

To the Insurance Reserve Fund—\$1,125,000

- \$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.
- \$20,000—to offset increases in insurance costs for administrators, by agreement with the administrators association 4JA.

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. No short-term borrowing is anticipated in 2014–15. 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 of the School Board. An appropriation is then transferred and costs charged to the account which describes the expenditure.

Contingency Budget for 2014–15

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 \$3,008,295 represents 2.0% of operating expenditures for 2014-15.

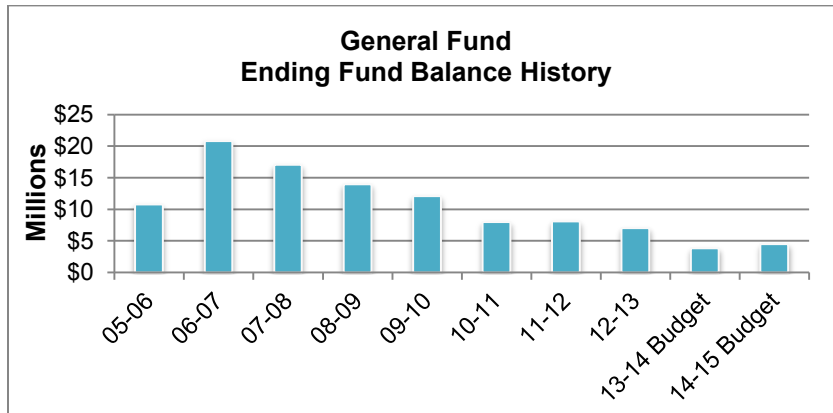
Unappropriated Ending Fund Balance (UEFB)

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 2014–15

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 2014-15 is budgeted at \$4,500,476 or 3.0% of operating revenues. The District projects that the budgeted UEFB plus unspent contingency appropriations will result in an ending fund balance of \$6,485,951 (approximately 4.25% of operating revenues), which is consistent with Board direction for balancing the 2014-15 budget.



Other Accounts Expenditures					
	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Transfers to:					
Capital Equipment Fund	1,492,207	0	0	0	
School Resources Fund	0	2,513,009	0	0	
Capital Projects Fund	0	2,209,350	0	0	
Nutrition Services Fund	280,000	0	0	0	
Insurance Reserve Fund	606,495	561,124	1,145,000	1,125,000	
Postemployment Benefits Fund	0	0	0	0	
Total Transfers	2,378,702	5,283,483	1,145,000	1,125,000	13.03%
Short-Term Debt	0	0	1,000	1,000	0.01%
Contingency	0	0	3,679,221 ¹	3,008,295	34.84%
UEFB	8,113,475	7,039,870	3,837,743	4,500,476	52.12%
Total	10,492,177	12,323,353	8,662,964	8,634,771	100%

¹ Includes \$900,000 open enrollment contingency not continued in 2014-15.

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Other Funds

Summary of Requirements

Budget Requirements ¹	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed
Capital Equipment Fund ²	9,133,120	6,866,362	0	0
Federal, State and Local Programs Fund	15,905,952	15,117,292	15,833,467	14,651,108
School Resources Fund ³	8,412,661	10,905,922	10,813,000	11,533,000
Debt Service Fund	29,947,665	71,007,384	31,410,968	34,153,788
Capital Projects Fund ⁴	43,519,934	35,450,093	114,287,563	98,317,000
Nutrition Services Fund	4,759,536	4,660,207	5,387,496	4,997,584
Insurance Reserve Fund	41,191,196	39,665,124	42,517,805	40,100,992
Postemployment Benefits Fund	8,099,516	5,684,685	5,100,000	4,099,234

¹ Includes unappropriated ending fund balance.
² The Capital Equipment Fund was dissolved during 2012-13, and the Special Purpose Reserve (a subfund of the School Resources Fund) and Capital Equipment Reserve (a subfund of the Capital Projects Fund) were created.
³ Formerly the Student Body Fund; 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 and the desired use of funds have changed. Sources have included: bond funds in the early 1990s, state lottery funds in the late 1990s, and partial State reimbursement of school bus purchases. 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, department's and schools' spending plans have expanded 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 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 School Resources 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. Due to the fund's dissolution, the Capital Equipment Fund budget for 2013-14 and 2014-15 shows no revenues or expenditures. It remains in the budget document to show prior years' revenues and expenditures.

Revenue	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed
Interest	5,730	0	0	0
Miscellaneous Local Revenue	14,183	11,981	0	0
SSF Bus Reimbursement	407,599	0	0	0
Sale of Assets	0	5,200	0	0
Transfers From Other Funds	1,492,207	0	0	0
Beginning Fund Balance	7,213,401	6,849,181	0	0
Total	9,133,120	6,866,362	0	0

Expenditures	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed
Purchased Services	29,308	0	0	0
Texts, Library Books	88,938	96,549	0	0
Building Remodel	2,745	0	0	0
New Equipment	106,604	108,132	0	0
Replacement Equip	817,019	1,128,416	0	0
Technology	383,717	391,864	0	0
Interest	105,509	95,348	0	0
Contingency/Transfers of Funds	750,099	5,046,053	0	0
UEFB	6,849,181	0	0	0
Total	9,133,120	6,866,362	0	0

Federal, State and Local Programs Fund

Description of Services

These are designated-purpose dollars 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 this fund 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 2014-15 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:

Elementary and Secondary Education Act (ESEA)

The Elementary and Secondary Education Act is a federal law 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, amounts appropriated under ESEA are distributed to local schools to be used for purposes stated in the law.

Oregon has received an ESEA flexibility waiver, which allows a major shift in school accountability, moves away from many of the one-size-fits-all elements of No Child Left Behind (NCLB) and moves toward a more customized, authentic, and evidence-based approach to improving the performance of individual students, schools, districts, and the state. Under the waiver, Oregon must identify at least five percent of its highest-performing or highest-progress Title I schools as “Reward” schools, and 15 percent of its lowest-performing or lowest-progress Title I schools as “Priority” and “Focus” schools.

ESEA includes the following grants:

- Title I – Education for the Disadvantaged: Grant 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, and one K–8 charter school are expected to receive Title I funding.
- Title II-A – Preparing, Training, and Recruiting High Quality Teachers and Principals.
- Title II-B – Mathematics and Science Partnership.
- 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 Physical/Occupational Therapy Services provide funding for students who need physical/occupational therapy.

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

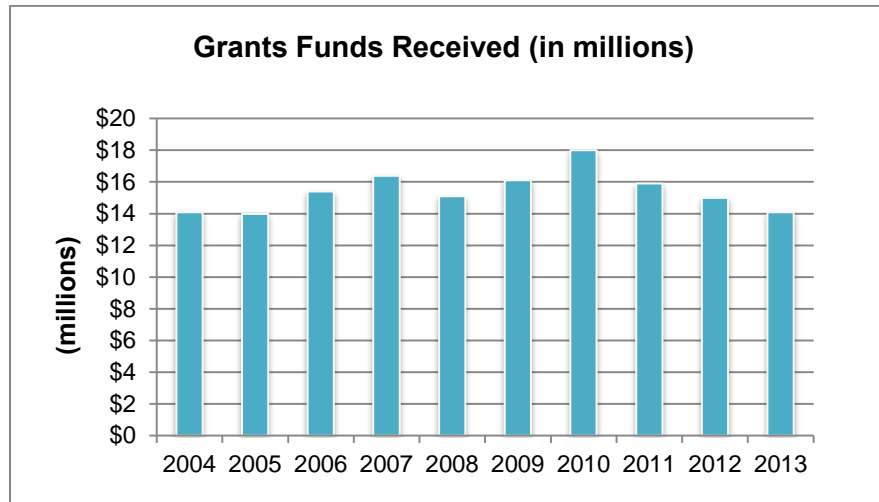
grants, which are available to all schools through a grant proposal process, and five percent is retained to cover overhead costs.

2014-15 Budget by Program

Program	\$
BEST Afterschool Program (21st Century Community Learning Center)	\$ 488,400
Technology Consortium	474,532
Technology Regional Data Warehouse	131,589
Driver's Education	158,311
Educator Effectiveness/Common Core State Standards	171,930
Eugene Education Fund	1,500,000
EWEB Grants	361,500
Fresh Fruit & Vegetable Program	55,923
Health Services	403,680
Health Services - School Based Clinic	90,947
Indian Education	282,922
Individuals with Disabilities Act (IDEA)	2,922,273
Juvenile Detention Education Program (JDEP)	93,512
K-21 Lifeskills	414,000
KRVM Radio	518,236
Long Term Care & Treatment (LTCT)	318,220
Miscellaneous (categories less than \$40,000)	259,435
Priority Staffing	100,000
Project Stay Out	40,000
Regional Physical/Occupational Therapy Services	491,414
Reimbursable Services	78,946
Spencer Foundation - AVID	82,382
Title I: Education for the Disadvantaged	3,849,803
Title II-A: Teacher Quality	631,558
Title II-B: Mathematics & Science Partnership	332,000
Title III: English Language Acquisition	52,695
Vocational Education Programs	76,500
Youth Transition Program	270,400
Total	\$ 14,651,108

History of Grant Funds Received

District success in 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 reflected below do not include Eugene Education Funds.



Note: Fiscal years 2008-09, 2009-10, 2010-11, 2011-12 and 2012-13 included American Recovery and Reinvestment Act Funds.

Revenue	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Local Sources	3,628,182	3,680,932	4,896,639	4,454,998	30.41%
Intermediate Sources	15,512	1,353	16,200	18,974	0.13%
State Sources	1,513,204	2,356,971	1,467,504	1,134,129	7.74%
Federal Sources	10,749,054 ¹	9,078,036 ¹	9,453,124	9,043,007	61.72%
Total	15,905,952	15,117,292	15,833,467	14,651,108	100%

¹ Included American Recovery and Reinvestment Act Funds.

Expenditures	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	7,732,340	7,142,704	7,380,816 ¹	5,731,694	39.12%
Benefits	5,116,672	4,788,675	5,133,339 ¹	4,146,362	28.30%
Purchased Services	1,513,883	1,570,748	1,163,612	1,747,958	11.93%
Supplies	886,820	938,633	1,475,857	2,369,178	16.17%
Equipment	116,413	47,262	73,805	73,805	0.50%
Other	539,824	629,270	606,038	582,111	3.97%
Flow-Through Funds	0	0	0	0	0.00%
Total	15,905,952	15,117,292	15,833,467	14,651,108	100%

School Resources 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 sources of income are student fees and 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 School Resources Fund. Reserves fund expenditures such as the purchase of equipment, additional staff, and instructional materials such as textbooks and library books. Funds may also be transferred back to the General Fund to support operations.

Revenue	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Pupil Activity Income	4,726,086	4,525,497	5,000,000	5,000,000	43.35%
Miscellaneous Revenue	0	0	10,000	10,000	0.09%
Transfers from Other Funds	0	2,513,009	0	0	0.00%
Beginning Fund Balance	3,686,575	3,867,416	5,803,000	6,523,000	56.56%
Total	8,412,661	10,905,922	10,813,000	11,533,000	100%

¹ Includes the Special Purpose Reserve.

Expenditures	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Purchased Services	980,242	1,780,410	1,436,000	1,436,000	12.45%
Supplies	2,550,588	1,936,520	5,696,000	4,572,500	39.65%
Equipment	9,190	31,147	1,189,000	1,298,500	11.26%
Other	1,005,225	985,542	1,375,000	1,025,000	8.89%
Transfers of Funds	0	0	1,000	193,000	1.67%
Contingency	0	0	506,000	508,000	4.40%
UEFB	3,867,416	6,172,303	610,000	2,500,000	21.68%
Total	8,412,661	10,905,922	10,813,000	11,533,000	100%

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 2014–15 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 2014–15 to cover payments due in July or August 2015 and recorded as expenditures in 2015–16. 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, 2014, outstanding principal balances total \$148.9 million in general obligation (G.O.) bonds and \$48.7 million in pension bonds. Based on 2013-14 assessed value, general obligation bonds represent 8.6% 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.

Bond Rating

In July 2013, 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 "incorporates 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 primarily reflects the district's financial operations which exhibit structural imbalances that are expected to further narrow 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. The highest rating that Moody's assigns is Aaa. State of Oregon bonds are rated Aa1.

The District also participates in the Oregon School Bond Guaranty Program, which guarantees the general obligation bonds of school districts, education service districts, and community colleges. This program helps to minimize interest costs for districts.

Debt service payments in 2014–15 reflect the following debt issuances:

- 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 and \$15 million of which were issued in August 2013. The remaining \$20 million is expected to be issued in 2014 and 2015.
- 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 matured in January 2013 and \$1.9 million of the 2005 bonds mature in 2015.
- In May 2013, District voters approved the issuance of general obligation bonds totaling \$170 million, \$25 million of which was 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, 2014 and annual payments to be made in 2014–15. At the time of printing, a portion of bonds approved by District voters in May 2011 and 2013 are expected to be issued in August 2014. New debt arising from this bond issue is not included in the tables and charts on this page and on pages 125 to 127. The total estimated requirement of debt service principal and interest (including estimated costs of the August 2014 bonds) due in 2014-15 is shown in the table on page 127.

Date of Issue	Purpose of Issue	Amount of Issue	Effective Interest Rate	Principal Outstanding June 30, 2014	Principal Payments 2014-15	Interest Payments 2014-15	Total Payments 2014-15
02/19/2004	Series 2004 Pension Bonds	53,435,000	5.48%	48,700,000	1,450,000	2,644,780	4,094,780
08/25/2005	New Construction, Capital Improvements, Repairs & Equipment	9,635,000 ¹	4.28%	1,920,000	1,920,000	96,000	2,016,000
09/23/2008	Advance Refunding of Portions of 1999 and 2002 GO Bonds	47,295,000	3.30%	39,915,000	7,235,000	1,733,663	8,968,663
08/05/2011	Capital Improvements, Repairs and Equipment	34,997,258	1.88%	33,712,258	-	1,196,300	1,196,300
10/17/2012	General Obligation Refunding Bonds, Series 2012 (Refunding of 2003 and 2005)	37,405,000	1.95%	34,635,000	190,000	1,455,650	1,645,650
08/28/2013	New Construction, Capital Improvements, Technology & Capital Assets	39,996,054	3.72%	38,728,144	-	1,579,400	1,579,400
	Total	\$ 222,763,313		\$197,610,402	\$10,795,000	\$8,705,792	\$19,500,792

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

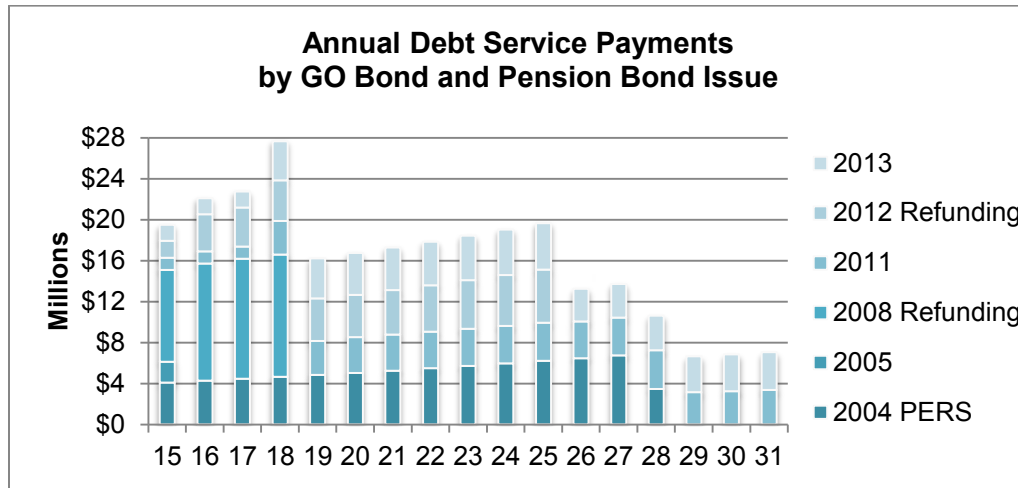
2014-15 Schedule of Bond Principal and Interest Payments

Issue	Date Due	Principal Due	Interest Due	Total
2004 Pension Bonds	12/30/14		1,322,390	1,322,390
	06/30/15	1,450,000	1,322,390	2,772,390
2005 General Obligation Bonds	08/01/14		48,000	48,000
	02/01/15	1,920,000	48,000	1,968,000
2008 Refunding	07/01/14	7,235,000	950,488	8,185,488
	01/01/15		783,175	783,175
2011 General Obligation Bonds	12/15/14		598,150	598,150
	06/15/15		598,150	598,150
2012 Refunding	12/15/14		727,825	727,825
	06/15/15	190,000	727,825	917,825
2013 General Obligation Bonds	12/15/14		789,700	789,700
	06/15/15		789,700	789,700
Total		\$10,795,000	\$8,705,792	\$19,500,792

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

Fiscal Year	Principal	Interest	Total
2014-15	\$ 10,795,000	\$ 8,705,792	\$ 19,500,792
2015-16	13,970,000	8,127,021	22,097,021
2016-17	15,295,000	7,458,956	22,753,956
2017-18	20,955,000	6,716,145	27,671,145
2018-19	10,190,000	6,028,928	16,218,928
2019-20	11,080,000	5,657,893	16,737,893
2020-21	12,110,000	5,172,457	17,282,457
2021-22	13,245,000	4,603,904	17,848,904
2022-23	14,480,000 *	3,950,848	18,430,848
2023-24	15,760,000 *	3,279,297	19,039,297
2024-25	17,000,000 *	2,661,714	19,661,714
2025-26	10,121,288 *	3,134,628	13,255,916
2026-27	10,753,310 *	2,961,379	13,714,690
2027-28	7,868,545 *	2,767,303	10,635,848
2028-29	4,470,517	2,178,183	6,648,700
2029-30	4,660,140	2,186,760	6,846,900
2030-31	4,856,602	2,192,473	7,049,074
Total	\$ 197,610,402	\$ 77,783,681	\$ 275,394,083

* 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 ¹

2013–14 Real Market Value ² \$ 21,797,332,616

<u>Grades K–8</u>	\$ x .0055 =	119,885,329
(55/100th of 1% per grade)		x <u>9</u>
Total, Grades K–8.....		1,078,967,964

<u>Grades 9–12</u>	\$ x .0075 =	163,479,995
(75/100th of 1% per grade)		x <u>4</u>
Total, Grades 9–12.....		653,919,978

<u>Total Bonding Limit-Grades K–12</u>	Grades K–8.....	1,078,967,964
	Grades 9–12.....	<u>653,919,978</u>

Total, Grades K–12	1,732,887,942
General Obligation Bonds Outstanding, 06/30/14 ³	<u>(148,910,402)</u>

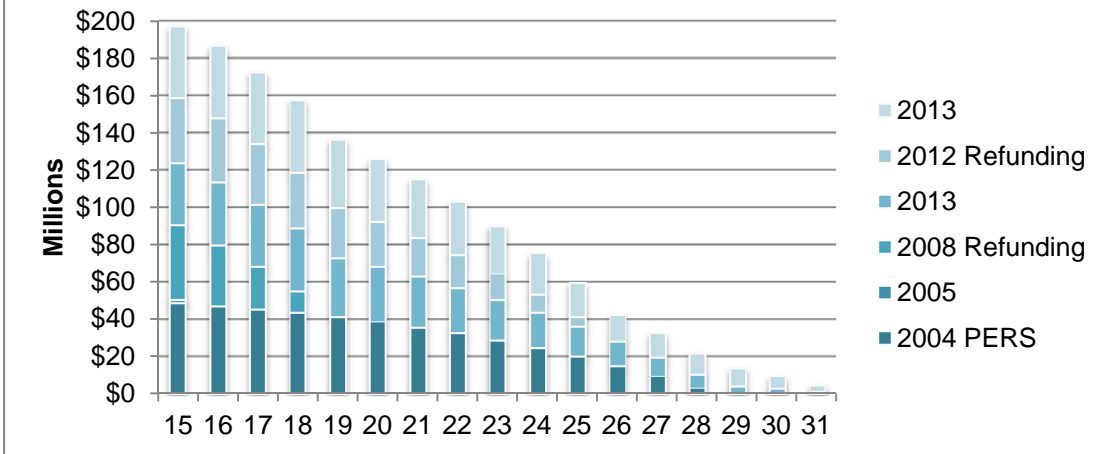
Limitation on Additional Bonding \$ 1,583,977,540

¹ ORS 328.245 limits the general obligation debt which an Oregon school district may have outstanding at any time to an amount calculated by multiplying the number of grades, kindergarten through eighth, for which the district operates schools by a factor of .0055 of the real market value, and the number of grades, nine through twelve, for which the district operates schools by a factor of .0075. The District's aggregate percentage debt limitation is therefore 7.95% of the real market value of the District.

² The bonding limit is based on Real Market Value of District property in Lane and Linn Counties. Property tax calculations are based on Assessed Value.

³ Legal lending limit only applies to general obligation bonds. Pension bonds are excluded from this calculation.

GO and Pension Bonded Debt Principal Outstanding by Issue



Revenue	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Current Taxes	14,813,118	13,273,690	19,497,257	20,187,805	59.11%
Prior Taxes	240,240	392,734	410,000	444,000	1.30%
Interest	120,978	127,710	114,000	130,000	0.38%
Changes to Other Funds	3,653,270	3,880,415	3,923,494	4,088,780	11.97%
Bond Issuance	0	43,742,032	0	0	0.00%
Other Federal Revenue ¹	595,333	674,333	669,045	654,240	1.92%
Beginning Fund Balance	10,524,726	8,916,470	6,797,172	8,648,963	25.32%
Total	29,947,665	71,007,384	31,410,968	34,153,788	100%

¹ Represents federal interest subsidy associated with the Qualified School Construction Bonds issued as part of the Series 2011 general obligation bonds.

Expenditures	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Debt Service	21,031,195	64,267,439	22,616,893 ¹	22,645,793 ²	66.31%
UEFB	8,916,470	6,739,945	8,794,075	11,507,995	33.69%
Total	29,947,665	71,007,384	31,410,968	34,153,788	100%

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

² Includes \$3,145,000 estimate of required principal and interest due from bonds expected to be issued in August 2014. We anticipate the issue will be finalized before the tax certification deadline; therefore approval for capacity is included in this budget.

Capital Projects Fund

Service Description and Funding Sources

The District's Facilities Department is responsible for implementing three major programs that are funded by Capital Projects funds:

Capital Improvements, Repairs and Maintenance Program

The Capital Improvements, Repairs and Maintenance Program manages several significant projects throughout the District, such as: sports field turf installation, gym floor refinishing and sports field maintenance; parking facilities maintenance and upgrades; and irrigation, lighting, and heating upgrades. Individual projects budgeted in 2014-15 are listed within the Non-Bond Funded portion of the Capital Projects Listing.

This program is staffed by a Design Planning Manager (1.0 FTE), a Safety Specialist (1.0 FTE), and 12.0 FTE that conduct a wide variety of repair and maintenance work throughout the District as required (e.g., carpenters, electricians, plumbers, heating/ventilation, etc.). There are also 11.5 FTE budgeted in the General Fund for similar work. Additionally, this program provides 2.25 FTE for custodial services located at the Youth Sports Park locations.

Local reimbursements from the City of Eugene and usage fees paid by youth sports organizations such as KidSports are the primary sources of operating revenue for this program. Current-year funding is also provided by unspent funds received in prior years. The funding source for the 12.0 FTE mentioned above are bond proceeds from the May 2011 bond measure (see Long-Range Facilities Plan and Impact of the Capital Projects Funds on the General Fund sections below).

Preventive Maintenance Program

The goal of the Preventive Maintenance Program is to assure systems operate efficiently and their useful lives are extended, and to design and implement energy conservation efforts.

The program funds several projects including: real estate consulting, relocations, the demolition of auxiliary buildings located on the Civic Stadium property, and the Safer Routes to Schools study. Individual projects budgeted in 2014-15 are listed within the Non-Bond Funded portion of the Capital Projects Listing. It is staffed by a Supervisor (1.0 FTE) and Maintenance Workers (3.0 FTE) that conduct regularly scheduled maintenance of major building systems (e.g., roofs, plumbing, electrical, and heating/ventilation/air conditioning (HVAC)).

Resources for this program are from past sales of surplus properties and unspent funds from prior-year transfers from the General Fund. The proceeds from bond sales are not a source of revenue for this program.

Capital Improvement Program

The Capital Improvement Program is responsible for building construction and improvements, building systems replacement and upgrades, 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. It is staffed by a project administration team, including a Construction Program Manager (1.0 FTE), Project Managers (5.0 FTE), and engineering and administrative support (2.7 FTE).

Resources for the Capital Improvement Program are primarily from the sale of general obligation bonds (see the Long-Range Facilities Plan and Bond Measures sections below), and to a lesser

extent from interest income and Oregon Department of Education (ODE) reimbursements. ODE reimburses an estimated 3-6% of eligible project costs when construction results in new classroom space, or converts spaces not used for instruction in the previous five years into instructional space.

Long-Range Facilities Plan, 2002

In February 2002, the Board adopted a 24-year Long-Range Facilities Plan, which 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; and
- Improve instructional spaces throughout the District.

Long-Range Facilities Plan Update, 2013

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 buildings, condition and constraints of each 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.

Bond Measures

The Long-Range Facilities Plan calls for four bond elections 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.

The timing of the Great Recession put the Plan on hold until May 2011, when 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 approved \$70 million measure, \$50 million of bonds have been sold, and approximately \$35 million is expected to be spent through 2013-14.

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 because further analysis on grade reconfigurations, school closure and consolidation, and language immersion programs was needed.

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. Of the approved \$170 million measure, \$25 million of bonds have been sold, and approximately \$17 million is expected to be spent through 2013-14.

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. Capital improvements and repairs valued at \$5,000 or more are typically budgeted in the Capital Projects Fund.

May 2011 \$70 million bond measure

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 7/1/11-6/30/13	Projected Expenditures 2013-14	Budgeted Expenditures 2014-15
Capital Systems Replacements and Improvements	44,400,000	10,509,792	4,915,612	5,955,000
Additions and Remodels	6,000,000	4,143,652	603,172	380,000
Allowance for future school reconfiguration	4,000,000	4,591,103	369,520	0
Building Improvements and Repairs	6,000,000	2,000,000	1,000,000	2,487,000
Instructional technology, technology infrastructure, and student information system	6,800,000	3,689,753	419,393	2,745,426
Changes in instructional design	2,100,000	744,800	599,029	0
Potential acquisition of property	700,000	0	0	0
Emergency Contingency	1,500,000	1,100,228	674,058	750,00
TOTAL	70,000,000	26,779,328	8,580,784	12,317,426

Note: Costs of bond issuance, construction project administration and project management are 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** were 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 \$1 million is being used to fund the migration of the District's business system (Lawson) and expansion of Lawson 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 facility 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

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; and
- Acquire equipment.

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	Projected Expenditures 2013-14	Budgeted Expenditures 2014-15
Roosevelt Middle School, replacement	42,000,000	3,709,709	1,500,000
Jefferson M.S., partial replacement & renovation	35,000,000	841,591	1,000,000
Howard Elementary School, replacement	32,000,000	3,525,165	25,000,000
River Road Elementary School, replacement	24,000,000	2,211,565	1,000,000
Gilham Elementary School, remodel and addition	5,000,000	0	500,000
Kelly Middle School, track and multi-use field	2,000,000	119,600	1,000,000
Technology Infrastructure and classroom technology	10,480,000	2,218,820	4,500,000
Buses and High School Activity Vans	6,000,000	3,014,741	0
Instructional materials, equipment, and curriculum	5,220,000	1,012,644	1,600,000
Capital Repairs and Improvements	4,000,000	200,000	3,511,175
Safety and Security	3,000,000	15,000	1,500,000
Safe Routes to Schools	1,000,000	0	500,000
Special Education Equip. & Facility Improvements	300,000	0	300,000
TOTAL	170,000,000	16,868,835	41,911,175

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 6-30-13 ¹	
Bus Fleet	\$10,349,000
Other District Fleet	2,222,000
Grounds Equipment	1,003,000
Other Equipment	<u>6,891,000</u>
Total Value	\$20,465,000

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. In 2013-14, \$3 million of bond proceeds have been used for bus purchases, while no bond proceeds are budgeted for bus purchases in 2014-15. An additional \$3 million is anticipated to be used in 2015-16. In the past, the District used both state and General Fund money to purchase or lease 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 2014–15 for bus depreciation are budgeted at \$680,000.

Until 2009-10, the District budgeted a General Fund transfer of approximately \$150,000 to supplement these funds. This transfer was eliminated as part of District-wide budget reduction strategies. The current liability for lease payments of existing buses and future liability for additional bus purchases is now reflected in the Capital Projects fund.

The District currently owns 107 regular and special education school buses that have an estimated useful life of 10 to 12 years. Eight special education program route buses, twelve regular program route buses, and six high school activity vans were purchased in 2013-14 to replace existing vehicles in the fleet.

Impact of the Capital Projects Funds on the General Fund

The operating impact of spending on capital projects on the 2014-15 budget is estimated at \$16.3 million. These impacts reflect costs that otherwise would have been paid by the General Fund, such as staffing, equipment, and maintenance costs.

The Capital Projects funds are used to pay for capital improvement and repair, various capital projects, technology and instructional improvements, and preventive maintenance. 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.

Description	Capital Project Fund	FTE	Salaries and Benefits	Non-Personnel	Total
Capital Improvement and Repair	Bond	12.00	\$925,000	\$200,000	\$1,125,000
Preventive Maintenance	Surplus Property Reserve	4.00	325,000	1,275,000	1,600,000
Capital Repairs	Capital Repairs Reserve	4.00	315,000	1,595,000	1,910,000
Technology infrastructure and instructional technology	Bond	3.94	500,000	6,400,000	6,900,000
Capital Projects	Bond	-	-	2,800,000	2,800,000
Instructional materials, equipment, and curriculum	Bond	-	-	1,950,000	1,950,000
TOTAL		23.94	\$2,065,000	\$14,220,000	\$16,285,000

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

As of April 2009, properties classified as surplus included:

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

In August 2013, the Board reopened discussions that began in 2010-11 regarding the disposition of the Civic Stadium property. Approval of a final request for proposals occurred at the October 2, 2013 meeting. After receiving and evaluating four separate proposals, the Board voted on February 19, 2014 to award a contract for sale of the property to the City of Eugene. The City's offer pays \$4.5 million for the purchase of the property contingent on the City Council's decision to be made within nine months of 4J approval. During that time period, the City must identify an

outside entity that will submit a plan for renovation, operation, and maintenance and demonstrate available financial resources of at least \$3 million.

Early College & Career Options (ECCO), a program designed to assist students who have dropped out or have not experienced success in traditional programs, relocated to the Lane Community College (LCC) campus in summer 2013. This relocation included a merger of services to further the Career and Technical Education (CTE) partnership with LCC.

The Village School, a District-sponsored charter school, may continue to lease space at Willard. The District currently intends to retain the Willard site for future school use. The Dunn/Opportunity Center is currently vacant, and the District may consider initiating the Land Use Disposal Process in the near future.

According to Board policy DFD, 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. No transfer to the General Fund is included in the 2014-15 budget, and the budget assumes all available proceeds will be expended during fiscal year 2014-15.

Revenue	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Bond Proceeds	35,789,614	273,867	95,000,000	30,000,000	30.51%
Sale / Lease of Assets	3,715	0	0	0	0.00%
Transfers from Other Funds	0	2,209,350	0	0	0.00%
Other State Sources	3,614	649,315	520,000	680,000	0.69%
Other Local					
Reimbursements	130,227	146,722	1,600	40,000	0.04%
Interest Earnings	145,480	105,270	0	75,000	0.08%
Other Local Gov Units	504,365	46,730	0	1,000,000	1.02%
Beginning Fund Balance	6,942,919	32,018,839	18,765,963	66,522,000	67.66%
Total	43,519,934	35,450,093	114,287,563	98,317,000	100%

¹ Includes the Capital Equipment Reserve.
² State reimbursement of qualifying transportation depreciation costs.

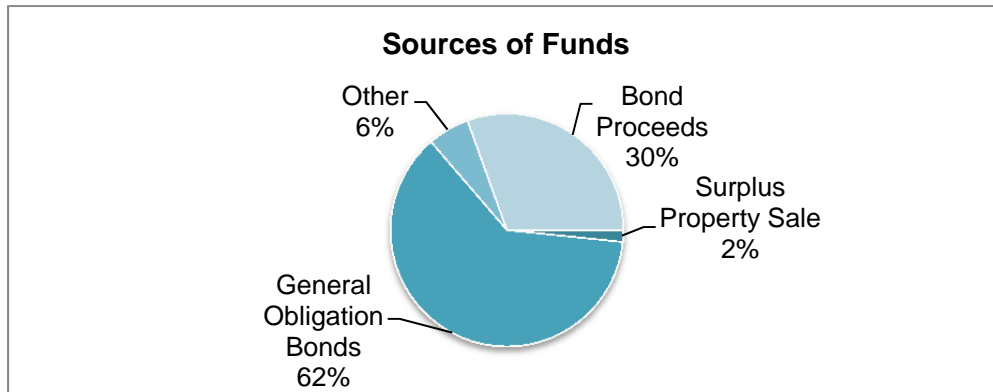
Expenditures	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	1,308,428	1,537,330	1,768,726	1,803,281	1.83%
Benefits	846,265	962,132	1,295,855	1,238,907	1.26%
Purchased Services	2,606,610	3,525,867	2,337,081	6,294,255	6.40%
Supplies	2,427,942	2,050,657	6,062,827	2,754,000	2.80%
Construction	4,155,725	9,712,618	32,215,169	51,040,490	51.91%
Other	50	0	934,600	818,022	0.83%
Transfers of Funds	156,075	2,000,000	1,000,000	1,000	0.00%
Contingency	0	0	0	6,979	0.00%
UEFB	32,018,839	15,661,489	68,673,305	34,360,066	34.95%
Total	43,519,934	35,450,093	114,287,563	98,317,000	100%

¹ Includes the Capital Equipment Reserve.
² Principal and interest payments on bus leases.

Sources and Uses of Capital Funding

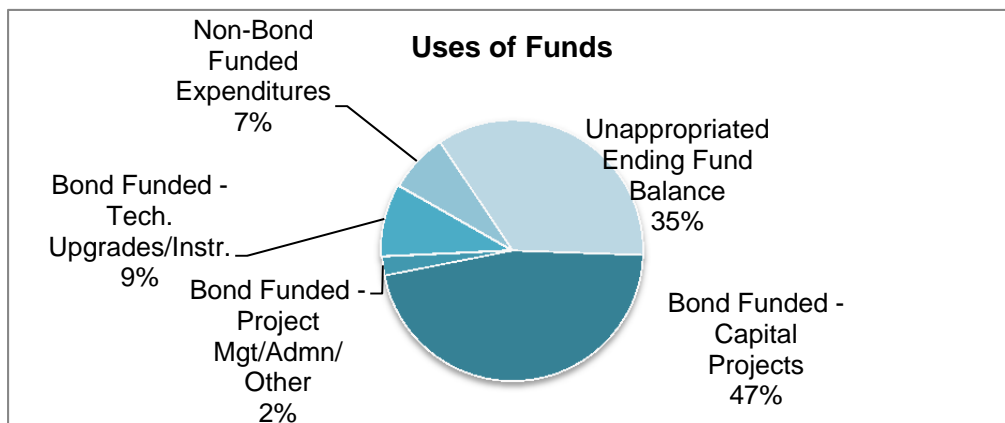
Sources of Capital Funding

Beginning Fund Balance:		66,522,000
Surplus Property	1,603,933	
General Obligation Bonds	61,011,912	
Other	3,906,155	
Bond Proceeds		30,000,000
Revenues		1,115,000
SSF Transportation Equipment Reimbursement		680,000
Total Budget		\$ 98,317,000



Uses of Capital Funding

General Obligation Bond Funded Costs:		56,726,846
Capital Projects	45,583,173	
Technology Upgrades/Instruction	8,845,426	
Project Management/Administration	1,074,354	
Other Expenditures	1,223,893	
Non-Bond Funded Costs:		7,230,088
Capital Projects	5,657,686	
Repairs/Preventive Maintenance	509,663	
Project Management/Administration	234,739	
Bus Principal/Interest Payments	818,021	
Other Expenditures/Contingency	9,979	
Unappropriated Ending Fund Balance		34,360,066
Total Budget		\$ 98,317,000

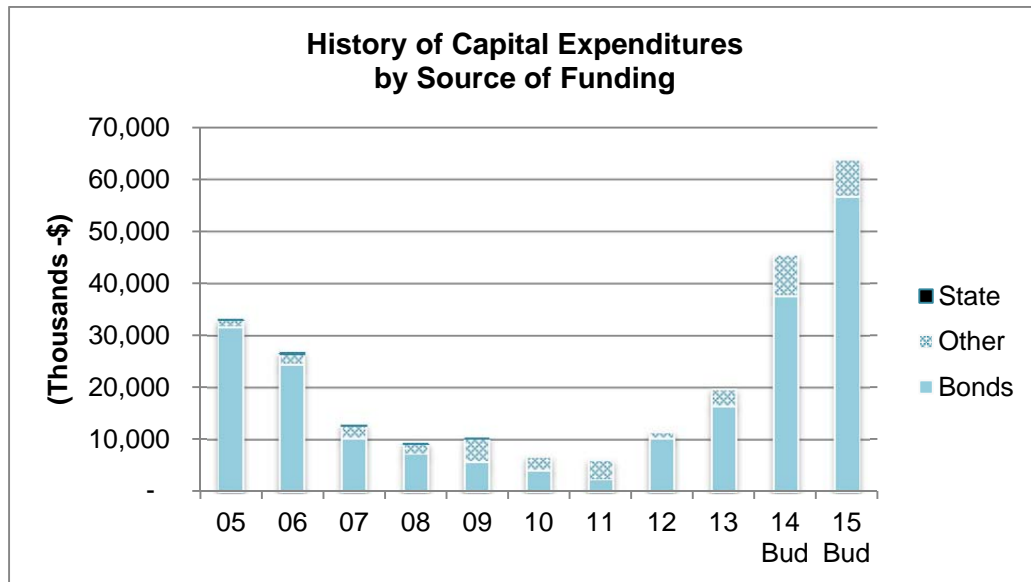


History of Capital Improvement Program Expenditures

	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Projects (rounded)	Actual	Actual	Actual	Budgeted	Budgeted
Bond Funded Projects	\$ 2,390,000	\$ 10,266,000	\$ 16,513,000	\$ 37,664,000	\$ 56,727,000
Non-Bond Funded Projects	3,727,000	1,235,000	3,275,000	7,951,000	7,230,000
Total	\$ 6,117,000	\$ 11,501,000	\$ 19,788,000	\$ 45,615,000	\$ 63,957,000

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 graph below highlights the impact of bond issuance.

The 2014-15 capital improvement program will largely be funded with proceeds of the \$170 million bond approved by voters in May 2013 and the \$70 million bond approved in May 2011. Bond-funded expenditures represent \$45.6 million for capital projects, \$6.9 million for technology upgrades, nearly \$2.0 million for Instruction-related improvements, and \$2.3 in project management and program administration costs. The remainder of costs in this area relate to District staff compensation, bond costs, and consultant design services. Non-bond funded projects include almost \$5.7 million in capital improvements and \$510,000 for repairs and preventive maintenance.



Capital Projects Listing

2014-15 Bond Funded Projects

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2014-15
1	Multiple Sites	Playground Equipment Upgrades	125,000
2	Multiple Sites	Wireless Network Installation	35,905
3	Multiple Sites	Instructional Support	348,284
4	Multiple Sites	Lighting Upgrades	200,000
5	Multiple Sites	Fuel Tank Monitoring	300,000
6	Multiple Sites	Irrigation Upgrades	30,000
7	Edison ES	Office Remodel	350,000
8	Multiple Sites	Student Information System	391,292
9	Multiple Sites	Repair Asphalt Surfaces	100,000
10	Multiple Sites	Upgrade Security and Card Access Systems	100,000
11	Multiple Sites	Accessibility Upgrades	325,000
12	Multiple Sites	Lawson Project	245,644
13	SBMS	HVAC Upgrade	2,000,000
14	Multiple Sites	Abate/Replace Flooring	200,000
15	Buena Vista	Electrical Upgrade	200,000
16	Multiple Sites	Paint Building Exteriors	350,000
17	Multiple Sites	Concrete Sidewalk Upgrades	74,000
18	Ed Center	Pavement Replacement	350,000
19	Multiple Sites	Cafeteria Acoustical Treatment	30,000
20	Multiple Sites	Fire Alarm Upgrades	75,000
21	Buena Vista	Upgrade/Replace Exterior Doors	50,000
22	Multiple Sites	Technology Infrastructure Upgrades	1,724,301
23	CHS	Roofing Replacement	2,500,000
24	Multiple Sites	Fire/Life Safety Remediation	300,000
25	Multiple Sites	Asbestos/Lead Paint Allowance	100,000
26	Multiple Sites	Structural Repair/Seismic Allowance	30,000
27	Ed Center	HVAC Upgrade	100,000
28	Multiple Sites	Emergency Contingency	750,000
29	Multiple Sites	Locker Replace/Refurbish Allowance	100,000
30	Multiple Sites	Carpet Replacement Allowance	100,000
31	Multiple Sites	Replace Kitchen Equipment	45,000
32	Multiple Sites	Improve Energy Conservation	250,000
33	CHS	STEM Landscaping	328,000
34	Multiple Site	Stormwater/Sewer Allowance	50,000
35	Multiple Site	Power Circuits for Technology Allowance	25,000
36	Multiple Site	Window Covering Allowance	10,000
37	Multiple Site	Fencing/Mow Strip Allowance	25,000
Total Fund 420 Projects (1)			\$12,317,426

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

2014-15 Bond Funded Projects (continued)

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2014-15
38	Kelly MS	New Synthetic Field/Rubberized Track	1,000,000
39	Howard ES	Construct New Building	25,000,000
40	Jefferson ATA	Addition/Remodel	1,000,000
41	Roosevelt MS	Construct New Building	1,500,000
42	River Road ES	Construct New Building	1,000,000
43	Gilham ES	Addition/Remodel	500,000
44	Multiple Sites	Special Education Improvements	300,000
45	Multiple Sites	Technology	4,500,000
46	Multiple Sites	New Instructional Materials	1,600,000
47	Multiple Sites	Safer Routes To School	500,000
48	Multiple Sites	Capital Repairs & Improvements	3,511,175
49	Multiple Sites	Security Upgrades	1,500,000
50	Facilities	Offload Supplies	200,000
Total Fund 410 (New Bond) Projects (1)			\$42,111,175

Total Bond Funded Projects (1) \$54,428,601

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

2014-15 Non-Bond Funded Projects

PROJECT NUMBER	DEPARTMENT/ BUILDING	PROJECT	TOTAL 2014-15
1	Multiple Sites	Playground/Bleacher Equipment Upgrades	20,000
2	Multiple Sites	Building Modifications	20,000
3	Multiple Sites	Site Improvements	20,000
4	Multiple Sites	Refinish Gym Floors	75,000
5	Middle/High School	Maintain Sports Fields	30,000
6	Multiple Sites	Irrigation Upgrades	50,000
7	Multiple Sites	Heating Equipment Replacement	80,000
8	Multiple Sites	Lighting Upgrades	80,000
9	Multiple Sites	New Schools Meetings/Meals	5,000
10	Multiple Sites	New Schools teacher sub/child care costs	5,000
11	Multiple Sites	Kid Sports Revenue Repair/Upgrades	10,000
12	Multiple Sites	Asphalt Repair/Reconstruction	69,985
13	Kelly MS	Sports field Turf Improvements	1,000,000
14	Transportation	Bus Parking Modifications	130,000
15	Multiple Sites	Real Estate Consulting	100,000
16	Civic Stadium	Demo Auxiliary Buildings	200,000
17	Parker to LCC	ECCO Relocation	100,000
18	Multiple Sites	Open Enrollment/Full day KG Space Needs	275,000
19	Multiple Sites	Safer Routes to School Studies	100,000
20	Multiple Sites	Energy Conservation	401,700
Total Non-Bond Funded Projects			\$2,771,685
Total Projects			\$57,200,286

Capital Projects Descriptions

The following projects are budgeted for 2014-15. 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
 - Repair/replace outdated playground equipment.
2. Wireless Network Installation
 - Complete the wireless network installation in warranted areas that didn't receive the upgrade during the main project.
3. Instructional Support
 - Fund instructional space remodels, classroom technology, and appropriate instructional materials.
4. Lighting Upgrades
 - Install controls to reduce energy costs at multiple sites. Improve lighting quality at Ed Center.
5. Fuel Tank Monitoring
 - Decommission some tanks no longer in use.
6. Irrigation Upgrades
 - Convert manually operated or failed irrigation systems to automatic controlled systems to save operational costs.
7. Edison Office Remodel
 - Upgrade building security by converting a classroom into main office space adjacent to the main entry.
8. Student Information System
 - Replace software and implement conversion 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. Spencer Butte HVAC Upgrade
 - Replace failing unit ventilators and reduce glazing to improve comfort in building.
14. Abate / Replace Flooring
 - Replace flooring and remove related asbestos to maintain floor surfaces at multiple sites.
15. Electrical Upgrade at Buena Vista

-
- Replace aging electrical switch gear and panels to improve electrical service.
16. Paint Building Exteriors
 - Paint buildings to preserve building envelope and maintain finishes in accordance with seven to eight year schedule.
 17. Concrete Sidewalk Upgrades
 - Replace worn out, cracked concrete at multiple sites.
 18. Pavement Replacement
 - Reconstruct parking lots and drive lanes at the Ed Center.
 19. Acoustical Treatment
 - Reduce noise levels in classrooms by installing acoustical panels on walls and/or ceilings at CHS STEM building.
 20. Fire Alarm Upgrades
 - Upgrade fire alarm systems at multiple sites.
 21. Upgrade/Replace Exterior Doors
 - Replace exterior doors as needed at Buena Vista ES. Budget also supports card access projects.
 22. Technology Infrastructure Upgrades Allowance
 - Replace computer equipment at Technology, upgrade telephone service district wide and improve classroom technology.
 23. Roofing Replacement
 - Replace roofing at multiple sites, and perform associated seismic upgrades, as needed.
 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. All four high schools will receive upgrades this year.
 25. Asbestos/Lead Paint Allowance
 - Provide abatement funding to support construction projects at multiple sites.
 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 inefficient HAVC system in the instruction wing at the Education Center.
 28. Emergency Contingency
 - Budget provides funding for unforeseen projects at multiple sites, which cannot wait for future bond funding.
 29. Locker Replacement/Refurbish Allowance
 - Replace, upgrade, 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 at multiple sites.
 32. Improve Energy Conservation
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- Replace or upgrade inefficient heating/cooling systems by installing efficient control systems.
33. Landscaping at STEM
 - Complete the STEM remodel at CHS by installing landscaping in the STEM courtyard and surrounding area.
 34. Stormwater/Sewer Allowance
 - Repair/replace failing stormwater and sewer piping at multiple sites.
 35. Power Circuits or Technology
 - Provide additional circuits to rooms that don't have sufficient power for technological devices at multiple sites.
 36. Window Covering Allowance
 - Replace aging window coverings at multiple sites.
 37. Fencing/Mow Strip Allowance
 - Provide mow strips at multiple sites to allow mowing next to fences and buildings.
 38. New Rubberized Track and Synthetic Field
 - Construct new track and field at Kelly Middle School.
 39. Elementary School Building Replacement
 - Replace the Howard Elementary School building.
 40. Middle School Addition/Remodel
 - Design for new two story classroom wing and remodeling of portions of the existing Jefferson ATA building.
 41. Middle School Building Replacement
 - Design for the replacement of the Roosevelt Middle School building.
 42. Elementary School Building Replacement
 - Design for the replacement of the River Road Elementary School building.
 43. Elementary School Addition/Remodel
 - Design classroom addition and remodeling of portions of the existing Gilham Elementary School building.
 44. Improve Special Education Facilities
 - Upgrade/remodel existing special education facilities and programs at multiple sites.
 45. Technology Upgrades
 - Provides funding for equalization of school based technology and replacement, infrastructure support, assistive technology and nutrition services technology District-wide.
 46. New Instructional Materials
 - Purchases new instructional materials related to science, writing, math and special education.
 47. Safer Routes to School
 - Provides budget to improve the safety of the routes students use to travel to and from the new schools.
 48. Capital Repairs & Improvements
 - Repair, replace and/or upgrade capital systems at multiple sites.

49. Security Upgrades

- Improve building security at multiple sites.

50. Facilities Supplies

- Provides funds to offset incremental salary increases for positions offloaded from the General Fund as part of the previous \$70 million bond measure.

Non-Bond Funded Projects

1. Playground / Bleacher Equipment Upgrades

- Improve outdated playground equipment and outdoor bleachers at multiple sites.

2. Building Modifications

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

3. Site Improvements

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

4. Refinish Gym Floors

- Preserve wooden gym floors at multiple sites, screening and re-coating according to three-year schedule.

5. Maintain Sports Fields

- Repair and maintain District fields using combined capital funding and user fees from field usage.

6. Irrigation Upgrades

- Convert manually operated or failed irrigation systems to automatic controlled systems to reduce operating costs.

7. Heating Equipment Replacement

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

8. Lighting Upgrades

- Re-lamp and replace ballasts in existing fixtures at multiple sites.

9. New Schools Meetings/Meals

- Provide budget for meals for new schools design teams when schedule dictates that design meetings must continue through the lunch break.

10. New Schools Teacher Substitution/Child Care Costs

- Provide budget for substitute teachers when teachers on design teams need to attend limited meetings/events during school hours. Also funds child care for after hour events associated with the design of the new schools.

11. Kid Sports Revenue Repair/Upgrades

- Use funding from Kid Sports to maintain sports fields and repair/replace athletic equipment used by Kid Sports at multiple sites.

12. Asphalt Repair/Reconstruction

- Repair/replace aging asphalt surfacing at multiple sites as necessary.

13. Sports Field Turf Improvements

- Provide budget to fund new synthetic athletic field at Kelly Middle School. This budget will be spent to install the new field, and then will be replaced with revenue from City of Eugene, who will partner with District on the project.

-
14. Bus Parking Modifications
 - Funding to modify bus parking required because the City of Eugene needs additional right of way to complete the new LTD route to west 11th Avenue.
 15. 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.
 16. Demolish Auxiliary Buildings
 - Demolish dilapidated, non-historic buildings adjacent to Civic Stadium.
 17. ECCO Relocation
 - Funding to move the ECCO program, and associated child care program, from Parker to Lane Community College campus.
 18. Open Enrollment/Full Day KG Space Needs/Modifications
 - Address space needs and modifications required from the new inter-district open enrollment transfers and full day kindergarten.
 19. Safer Routes to School Studies
 - Provide funding to study potential improvements to the routes students use in getting to and from school.
 20. 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 2014-15

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.

- Work to grow participation and revenue through increased program quality, consistency, communication, program marketing, menu marketing and student engagement
- Update computers and technology at sites to improve service to customers
- Increase revenue through upgrades to serving equipment
- Increase participation through outreach to households eligible for meal benefits

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. Engage the community and 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
- Conduct Community Advisory Meetings
- Publish Newsletters
- Active listening to students, households, community groups and special focus groups

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.

Goal 5. Increase Employee Satisfaction

Nutrition Services will continue to engage site staff in the processes and decisions that affect their work environments:

- Conduct yearly employee satisfaction surveys
- Continue to refine the Standard Operating Procedures and Employee Performance Standards Handbook
- Conduct performance reviews
- Staff kitchens equitably by staffing standards
- Conduct monthly Food council meetings
- Conduct monthly Coordinators meetings and yearly training for all staff

Revenue	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Nutrition Services Sales	1,267,365	1,369,800	1,533,196	1,348,800	26.99%
State Funding	59,052	56,295	57,500	57,500	1.15%
Federal Funding	3,050,010	3,131,628	3,681,800	3,484,700	69.73%
Transfers From Other Funds	308,525	27,900	40,000	32,000	0.64%
Beginning Fund Balance	74,584	74,584	75,000	74,584	1.49%
Total	4,759,536	4,660,207	5,387,496	4,997,584	100%

Expenditures	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	1,373,713	1,338,795	1,205,655	1,241,056	24.83%
Benefits	1,179,632	1,156,990	1,390,459	1,250,728	25.03%
Purchased Services	78,911	68,622	110,967	71,300	1.43%
Supplies	2,052,696	2,021,216	2,530,415	2,432,500	48.67%
Contingency	0	0	100,000	1,000	0.02%
UEFB	74,584	74,584	50,000	1,000	0.02%
Total	4,759,536	4,660,207	5,387,496	4,997,584	100%

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 also 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 program coordinates the District's Joint Benefits Committees which are charged with ensuring that benefits provided to employees are reasonable and cost effective.

Key roles of the fund are:

- Risk Management
- Employee Benefits
- Occupational Safety and Health
- Employee Leaves

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 2014-15

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, conduct loss prevention activities and claim investigations, and manage and maintain 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 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 closely monitor 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 \$787,249 from the EAIP since the program began in 1993, with the recovery of more than \$136,500 in fiscal year 2013, along with another \$47,743 through March in fiscal year 2014. 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 also 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.

Goal 5: Support implementation of innovative District wide safety and security initiatives by continued development of internal and external strategic partnerships

Risk Management will continue to identify, develop and implement proactive Safety and Security related strategies throughout the District with a strong focus on fostering a safe learning environment. Risk Management, in partnership with multiple internal and external stakeholders, is implementing risk deterring safety and security strategies. For example, Risk Management will be managing the implementation of the Surveillance System project.

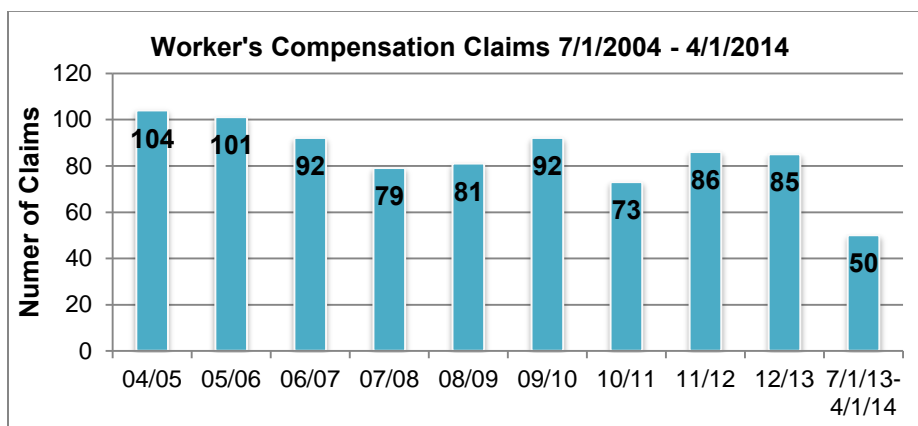
Revenue	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Interest	41,143	38,896	0	22,000	0.05%
Contributions	30,111,439	29,303,619	32,517,000	32,685,000	81.51%
State Revenue	43,372	86,791	100,000	120,000	0.30%
Transfers From Other Funds	606,495	561,124	1,145,000	1,125,000	2.81%
Beginning Fund Balance	10,388,747	9,674,694	8,755,805	6,148,992	15.33%
Total	41,191,196	39,665,124	42,517,805	40,100,992	100%

Expenditures	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	389,461	408,329	386,448	407,596	1.02%
Benefits	29,285,747	28,512,934	33,281,228	32,340,957	80.65%
Purchased Services	933,092	673,205	889,300	1,137,350	2.84%
Supplies	68,450	175,334	34,700	83,100	0.21%
Equipment	16,410	6,215	0	0	0.00%
Other	26,515	241,944	491,000	491,000	1.22%
Transfers of Funds	796,827	1,290,487	298,000	263,000	0.66%
Contingency	0	0	500,000	500,000	1.25%
UEFB	9,674,694	8,356,676	6,637,129	4,877,989	12.16%
Total	41,191,196	39,665,124	42,517,805	40,100,992	100%

Performance Indicators

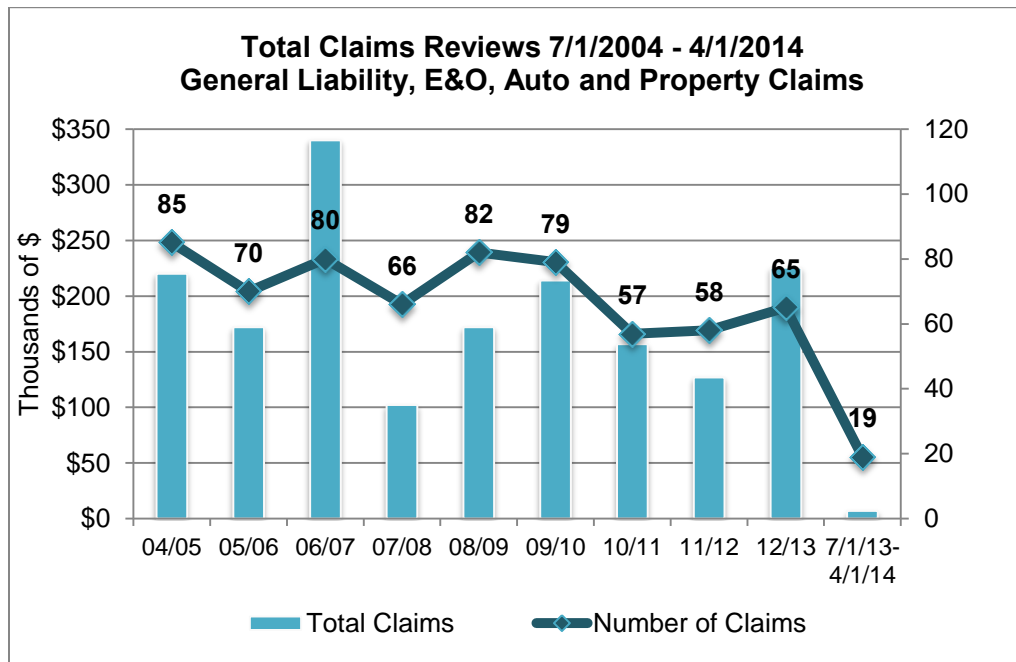
Worker's Compensation

This graph outlines the number of workers' compensation claims for all District employees between July 1, 2004 and April 1, 2014. 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 and 2012-13 are similar, while the current 2013-14 policy year is trending down. The downward trend in claims filed in 2013-14 can be attributed to a proactive safety strategy with a focus 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, 2004 through April 1, 2014. 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. Year 2011-12 costs are higher than in previous years as the District had settled several lawsuits that had been outstanding in prior years. The two significant claim settlements resulted in the District settling for \$150,000 (Sexual Misconduct) and \$60,000 (Fall from bleacher). Claims incurred in 2010-11 and 2011-12 show a significant decline in number and total dollars incurred. For July 2013- April 2014, the District is trending down considerably in overall number of claims and incurred cost.



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. The fund has also been used as a reserve for Public Employees Retirement System (PERS) when lower employer rates in the 2003–05 biennium allowed some savings to be put aside. These have now been exhausted.

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 entailed 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 2014-15 has been included in the Postemployment Benefits Fund.

Financial Highlights and Program Changes

Expenditures budgeted in this fund for post-employment benefits amount to 2.7% of the total District budget for salaries. Revenue to the fund comes from an assessment on District staff wages. The General Fund will provide \$2.3 million in 2014-15 to support these expenditures. Available fund reserves will also be used to meet a portion of payment obligations that are projected to be higher than revenues.

Revenue	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Contributions	2,822,758	1,971,404	3,600,000	2,315,838	56.49%
Beginning Fund Balance	5,276,758	3,713,281	1,500,000	1,783,396	43.51%
Total	8,099,516	5,684,685	5,100,000	4,099,234	100%

Expenditures	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed	% of 14-15 Total
Salaries	737,455	805,036	826,600	611,670	14.92%
Benefits	2,392,780	2,112,166	2,798,000	1,704,168	41.57%
Purchased Services	0	6,903	0	0	0.00%
Transfers of Funds	1,256,000 ¹	1,257,000 ¹	0	1,000	0.02%
Contingency	0	0	475,400	400,000	9.76%
UEFB	3,713,281	1,503,580	1,000,000	1,382,396	33.72%
Total	8,099,516	5,684,685	5,100,000	4,099,234	100%

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

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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 four years, assuming current service levels and a full school year. Accordingly, the District is structurally imbalanced – the cost of operations exceeds the District’s ability to support those operations. Balancing the budget requires long-term changes in programs or operations, which may mean service reductions or further consolidations. In recent years, the District has maintained services and operations by drawing down reserves. The District continues to evaluate and implement revenue generation strategies and cost efficiencies, which may offset the potential for future service reductions, on an ongoing basis.

Local Option Levy Revenue

With the continued support of local residents, The District receives revenues from local option levies. The amount of levy collected depends on property values and is defined by Measures 5 and 50. 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 2014-15, assessed values are expected to increase by 3.00 percent, while real market values are expected to grow, albeit at a slower rate. Therefore, the tax gap is expected to continue decreasing and result in a compression loss of \$12.1 million. In 2013-14, the District experienced local option tax compression of approximately \$11.3 million.

The State Legislature continues to consider proposed legislation that could potentially change future local option tax calculations and 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 comparison to other states. Public elementary and secondary education spending per pupil ranked 37th in the nation in 2010-11 (NCES, Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2010-11 (FY 2011), 2013 Digest of Educational Statistics, Retrieved March 25, 2014: http://nces.ed.gov/programs/digest/d13/tables/dt13_235.20.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 2010-11 expenditures of \$10,866 per pupil were below the national state mean (\$12,730) and median (\$11,819) 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. Given continued declines in enrollment at the younger grades, we expect the decline in enrollment to continue.

Full Day Kindergarten

Starting in 2015-16, Oregon school districts will be required to offer full day kindergarten that the state will reimburse as a full-time program (Senate Bill 248, 2011 Legislative Session; State of Oregon, Retrieved March 25, 2014: <https://olis.leg.state.or.us/liz/2011R1/Measures/Analysis/SB248>). Currently, the State only provides districts funding for half day kindergarten. The state has not indicated if additional funding beyond what is normally allocated to K-12 education will be provided for full day

kindergarten; some concern has been expressed that it will be at the expense of other educational programs. Participation in full-day kindergarten will not be mandatory.

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 and 2013, at reduced levels. No revenue from this source has been included in the 2014-15 budget or forecasts.

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 enrollment in the local districts served. ESD's may also receive fees for services from districts that are not members of the ESD. The District has historically used ESD services for special education students. In 2014-15, the District will cease to be a member of Lane ESD, and will instead receive approximately \$5.5 million in funds directly from the ESD. These funds will be used by the District to provide special education services to students; they may also be used to purchase services from the ESD or other sources.

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. In 2014-15, with an estimated 2,275 students qualifying for special education services, the District's percentage of students with disabilities is 14.3% (including charter school students).

The State also provides separate funding for high cost students. This is a fixed amount 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 \$2.1 million.

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	160
2013-14 est.	162

Enrollment

Enrollment is projected based on the best available information, but it is still an estimate. Declines in enrollment negatively affect the District's revenues.

Public Employee Retirement System (PERS) Rates

As of December 31, 2013, the PERS system liability was reduced to incorporate the liability reductions from Senate Bills 822 and 861 and changes to actuarial methods and assumptions.

The funded status, excluding PERS side accounts, was 87%; or 96% with side accounts (State of Oregon – PERS, PERS Facts:

http://www.oregon.gov/PERS/docs/general_information/pers_facts_3-14.pdf, Retrieved: March 25, 2014). The District's liability is dependent on the benefit levels for District employees 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 pension bonds).

PERS contribution rates are set once every biennium. They are 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. Increases in PERS costs over the last decade have created budget pressure for districts across the state. Legislative action in the 2013-15 biennium resulted in cost savings; however, these actions are subject to legal challenge. The outcome of such legislative challenges is unclear and is expected no later than June 30, 2015.

Employee Group Contracts

Contracts between the District and its two largest employee groups expire on June 30, 2014. The terms of settlement will impact District operations and budget in 2014-15 and future years.

Health Insurance

Health insurance rates continue to rise nationwide at rates higher than the rate of inflation. The impact of the Patient Protection and Affordable Care Act (also referred to as the Health Care Reform Act or Affordable Care Act) is unclear. The District health insurance program is operated through a statewide health insurance pool for all school district employees that commenced in 2008-09 (OEBB). We have built in an estimated 5% increase in plan costs in the insurance reserves for the 2014-15 school year (coverage year starts on October 1, 2014). The benefits plans and rates are selected by the Joint Benefits Committee (JBC), and each employee group has its own insurance reserve fund. Actual reserve levels will vary depending on final rates 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.

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 these 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.

Number of Schools

The District has a lower number of students per school than other districts of a similar size in the state. Following enrollment declines, several schools have been closed in recent years.

Five Year General Fund Forecast, as of December 2013

Summary of Long-Term Financial Forecast – General Fund

This section provides in-depth information on the development of Lane County School District 4J's financial forecast. Results and key assumptions are summarized below.

The 2013-14 fiscal year represents the “baseline” in the forecast. The appropriation level is equal to the District's Adopted budget plus supplemental budget items and other known adjustments. Revenues for 2013-14 have also been adjusted based on an updated estimate of state school funding and local option revenue. The four-year period from 2014-18 is referred to as the “forecast” period, and the “Key Assumptions” section below provides insight into the significant assumptions driving each year's forecast.

Key Assumptions Impacting Forecast Years

2014-15

- **State School Fund (SSF) Grants** – in 2014-15 SSF grant revenues will increase due to the availability of an additional \$100 million in state funding and 51% of the \$6.55 billion K-12 budget approved for the 2013-15 biennium (versus 49% in 2013-14). However, an estimated drop in the District's Teacher Experience ratio due to an early retirement program instituted in 2013-14 and continued enrollment declines will negatively impact revenue growth.
- **Employee Compensation** – salary costs for 2014-15 have been calculated assuming no furlough days and a full step increase for eligible employees effective July 1st. Given that 2013-14 salary costs assume 7-9 furlough days and a partial step or COLA, the difference between years is significant at approximately \$6.9 million.
- **District Retirement Benefits** – expenses associated with past district-specific retirement incentive programs will decrease by 33.8% (\$1.2 million) in 2014-15 as members of eligible groups retire and benefit eligibility ceases.
- **Education Service District (ESD)** – District 4J will fully withdraw from Lane ESD in 2014-15. Additional revenue of \$3.2 million is expected to flow into the District, and projected expenditures have been increased by \$2.7 million to address services that will now be provided by 4J.
- **General Fund Reserves** – general fund reserves are returned to the Board policy target of 5% of operating revenues at a cost of \$1.5 million.

Annual Deficit: \$4.78 million

To fund the current operating deficit, which assumes no cost-of-living or benefits increase, the Oregon State Legislature would have needed to appropriate an additional \$250 million statewide in 2014-15, over and above the \$100 million already provided, for K-12 education.

2015-16

- **State School Fund (SSF) Grants** – This forecast assumes the state will make no additional funding available to K-12 education for the 2015-17 biennium. As a result, SSF grant revenues are estimated to remain at \$6.65 billion. As this is the first year of the biennium, 49% of the estimated K-12 budget approved for the 2015-17 biennium will be available. However, an estimated drop in the District's Teacher Experience ratio due to an early retirement program instituted in 2013-14 and continued enrollment declines will negatively impact revenue growth.
- **Implementation of Full-Day Kindergarten** – the Oregon Department of Education has mandated full-day kindergarten for school districts beginning this year. The ADM

for 2015-16 has been increased by 530 (1,060 kindergarten students moving from part-time to full-day classes), but the District has received no guarantee or estimate of funding. As a result, this forecast assumes no additional State funding will be made available to implement full-day kindergarten. Licensed staffing level projections have been increased by 19.4 FTE and no other changes to staffing are assumed (estimated increased staffing-related expenditures of \$2.1 million). One-time costs for additional classrooms and teaching materials and supplies have been estimated at \$0.6 million.

- **Employee Compensation** – salary costs for 2015-16 have been calculated assuming no furlough days and a full step increase for eligible employees effective July 1st.
- **Pension Costs** - Oregon Public Employees Retirement System (PERS) rates applied to District salaries are estimated to increase by 2.6% beginning in 2015-16. As a result of this increase, and the additional staff added to implement full-day kindergarten, PERS costs will increase by \$2.9 million in this year.
- **District Retirement Benefits** – expenses associated with past retirement incentive programs will decrease by 26.6% (\$0.62 million) in 2015-16 as additional members of eligible groups retire and benefit eligibility ceases.

Annual Deficit: \$13.09 million

To fund the operating deficit for 2015-17, which assumes no cost-of-living or benefits increase, the Oregon State Legislature would need to appropriate an additional \$750 million for K-12 education.

2016-17

- **State School Fund (SSF) Grants** – in 2016-17 SSF grant revenues will increase due to the availability of 51% of the estimated K-12 budget approved for the 2015-17 biennium (versus 49% in 2015-16). Enrollment in 2016-17 is also estimated to increase slightly over the previous year, providing some stability to this revenue stream.
- **Employee Compensation** – salary costs for 2016-17 have been calculated assuming no furlough days and a full step increase for eligible employees effective July 1st.

Annual Deficit: \$10.12 million

To fund the operating deficit for 2015-17, which assumes no cost-of-living or benefits increase, the Oregon State Legislature would need to appropriate an additional \$750 million for K-12 education.

2017-18

- **State School Fund (SSF) Grants** – for 2017-18 SSF grant revenues are estimated at \$6.65 billion. As this is the first year of the biennium, 49% of the estimated K-12 budget approved for the 2017-19 biennium will be available. However, an estimated drop in the District's Teacher Experience ratio due to an early retirement program instituted in 2013-14 and continued enrollment declines will negatively impact revenue growth.
- **Employee Compensation** – salary costs for 2017-18 have been calculated assuming no furlough days and a full step increase for eligible employees effective July 1st.

Annual Deficit: \$13.23 million

Summary Forecast

IMPACT ON OPERATIONS (in thousands)		2013-14	2014-15	2015-16	2016-17	2017-18
		Current Budget	Forecast	Forecast	Forecast	Forecast
Total District Revenues	(1)	\$141,446	\$150,711	\$146,314	\$151,005	\$148,486
Expenditures						
Operating Expenditures	(2)	\$142,729	\$151,665	\$157,576	\$158,820	\$159,502
Transfers	(3)	1,145	1,162	1,181	1,203	1,225
Contingency	(4)	3,091	3,033	3,152	3,176	3,190
Subtotal		146,965	155,860	161,909	163,199	163,917
Projected Underspending	(5)	(1,834)	(2,002)	(2,080)	(2,096)	(2,105)
Total Expenditures		\$145,131	\$153,858	\$159,829	\$161,103	\$161,812
ANNUAL OPERATING DEFICIT		(\$3,685)	(\$3,147)	(\$13,515)	(\$10,098)	(\$13,326)
Use of Transfers from Reserves to Balance	(6)					
Transfer (to) / from General Fund Reserves		\$1,384	(\$1,878)	\$220	(\$234)	(\$108)
Transfer (to) / from Capital Equipment Fund						
Transfer (to) / from PERS Reserve						
Transfer (to) / from Insurance Reserve		1,301	241	208	208	208
Transfer (to) / from Capital Projects Fund Reserve		1,000				
Total Transfers (to) / from Reserves		\$3,685	(\$1,637)	\$428	(\$26)	\$100
Annual Deficit Assuming Use of Reserves	(7)	\$0	(\$4,784)	(\$13,087)	(\$10,124)	(\$13,226)
Corrective Action Required	(8)	\$0	(\$4,784)	(\$8,303)	\$2,963	(\$139)
RESERVES						
Beginning Fund Balance - General Fund	(9)	\$7,042	\$5,658	\$7,536	\$7,316	\$7,316
Transfer to / (from) Reserves		(1,384)	1,878	(220)	234	108
Ending Fund Balance - General Fund		\$5,658	\$7,536	\$7,316	\$7,550	\$7,424
5% of Total District Revenues (4%, 2013-14)		5,658	7,536	7,316	7,550	7,424
% of Total District Revenues		4.0%	5.0%	5.0%	5.0%	5.0%
% Change in Total District Revenues		6.3%	6.6%	-2.9%	3.2%	-1.7%
% Change in Total Expenditures		1.0%	6.0%	3.9%	0.8%	0.4%

Note: Totals may differ due to rounding.

Summary Assumptions

1. Total revenues

- See pages 7 through 9 of this forecast document for a detailed explanation of the calculations used to develop District total revenues.

2. Operating expenditures

- See pages 10 through 12 of this forecast document for a detailed explanation of the calculations used to develop District operating expenditures.

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.
 - \$270,000 in social security cost savings from pre-tax flexible spending accounts to insurance reserve accounts in 2013-14, as negotiated with employee groups, increasing by the CPI rate throughout the forecast period.

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. This is used to calculate the District’s ending fund balance.

6. Use of Transfers from Reserves to Balance

- In 2013-14, General Fund reserves are utilized to offset an Operating Deficit, and employee insurance reserves are transferred to the General Fund to offset the costs of employee compensation, as negotiated in employee agreements.
- General Fund reserves, as a percentage of operating revenues, are restored to the 5% board policy target beginning in 2014-15. In 2014-15, a transfer to reserves is necessary to achieve a 5% reserve level.

7. Annual Deficit Assuming Use of Reserves (4% in 2013-14 and 5% in future years)

- Difference between total District revenues and operating expenditures, net of reserve transfers.
- Projected financial shortfalls shown in brackets.

8. Corrective Action Required

- Board actions required to maintain a 5% ending fund balance during the forecast period.
- This line item assumes that a previous year’s deficit is resolved, and projects the additional amount that will be needed in the subsequent year to balance the budget. For example, if expenditures were reduced by \$4.8 million in 2014-15 the District’s projected deficit in 2015-16 would decrease to \$8.3 million. If expenditures were further decreased in 2015-16, District resources in 2016-17 would be sufficient to cover operational expenses.

9. General Fund Reserves or Ending Fund Balance

- Projected to be at 5% of operating revenues beginning in 2014-15.

Board Policy DI, Accounting and Financial Practices Policy 5d: *“The district will maintain a minimum ending fund balance of five percent of current year annual operating revenues excluding transfers between funds. The fund balance takes into consideration revenue and expenditure volatility and other district needs. The minimum ending fund balance is comprised of the General Fund UEFB plus two-thirds of the contingency for the ensuing year.”*

Revenue Detail

GENERAL FUND REVENUES (in thousands)		2013-14	2014-15	2015-16	2016-17	2017-18
		Current	Forecast	Forecast	Forecast	Forecast
		Budget				
Property Tax Collections - Current Year	(1)	\$55,820	\$57,632	\$59,499	\$61,513	\$63,583
Property Tax Collections - Prior Year	(2)	1,840	1,698	1,668	1,722	1,781
State School Fund Grants	(3)	68,046	73,585	67,371	69,994	65,346
SSF Local Revenues	(4)	2,420	1,547	1,547	1,547	1,547
Total SSF Formula Revenue		\$128,126	\$134,462	\$130,085	\$134,776	\$132,257
Local Option Levy - Current Year	(5)	7,611	7,401	7,401	7,401	7,401
Local Option Levy - Prior Year		370	293	273	273	273
Other Revenues	(6)	5,339	8,555	8,555	8,555	8,555
TOTAL DISTRICT REVENUES		\$141,446	\$150,711	\$146,314	\$151,005	\$148,486
STATE SCHOOL FUND (SSF) ALLOCATIONS						
Enrollment	(7)					
Enrollment(ADM) - Regular Ed.		15,355.2	15,151.0	15,646.1	15,660.7	15,512.6
Enrollment (ADM) - Charter Schools		707.4	755.3	807.7	814.6	814.7
Total Enrollment (ADM)		16,062.6	15,906.3	16,453.8	16,475.3	16,327.3
Weighted ADM (ADMw) - Extended		18,895.5	18,833.9	19,346.9	19,368.5	19,368.5
State School Fund Grants	(3)					
SSF Formula Revenue per student (ADMw)		\$6,762	\$7,118	\$6,702	\$6,936	\$6,805
% Change in SSF Formula Revenue per student (ADMw)		7.7%	5.3%	-5.8%	3.5%	-1.9%
SSF Formula Revenue (in thousands)		127,771	134,058	129,667	134,342	131,808
High Cost Disability Grant		800	812	826	842	857
Net SSF Grants (in thousands)		\$128,126	\$134,462	\$130,085	\$134,776	\$132,257
PROPERTY TAX COLLECTION						
Assessed Value (Operating Levy AV) (in thousands)	(1)	\$12,710,205	\$13,091,511	\$13,484,256	\$13,888,784	\$14,305,448
Projected Annual Increase in Operating Levy AV		3.00%	3.00%	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	\$60,354	\$62,165	\$64,030	\$65,951	\$67,929
Compression Loss		(1,446)	(1,500)	(1,400)	(1,200)	(1,000)
Taxes Imposed		58,908	60,665	62,630	64,751	66,929
Collection Rate - operating levy		95.12%	95.00%	95.00%	95.00%	95.00%
Net Operating Levy		\$55,820	\$57,632	\$59,499	\$61,513	\$63,583
Annual growth		3.4%	3.2%	3.2%	3.4%	3.4%
Local Option Levy (outside Measure 5 limit)						
Assessed Value (Local Option AV) (in thousands)		\$12,898,058	\$13,260,522	\$13,651,629	\$14,061,179	\$14,483,014
Local Option Tax Rate per \$1,000 of Local Option AV	\$1.5000	\$19,347	\$19,891	\$20,477	\$21,092	\$21,725
Compression Loss		(11,344)	(12,100)	(12,686)	(13,301)	(13,934)
Tax Gap		8,003	7,791	7,791	7,791	7,791
Measure 5 Limit - Proceeds Net of Uncollected Taxes		7,612	7,401	7,401	7,401	7,401
Limit of \$1,000 (increased by 3% per year) per Extended ADMw		22,567	23,110	24,172	24,916	25,664
Limit of 20% of State Resources		25,789	26,987	27,651	28,203	28,881
Collection Rate - local option levy		95.12%	95.00%	95.00%	95.00%	95.00%
Net Local Option Levy		\$7,611	\$7,401	\$7,401	\$7,401	\$7,401
Annual growth		-2.0%	-2.8%	0.0%	0.0%	0.0%

Note: Totals may differ due to rounding.

Revenue Assumptions

1. Property Tax Collections – Current Year

- Average, annual tax growth of 3.3% per year over the forecast period based on slower than expected economic recovery.
- Assessed property values (AV) projected to increase annually by 3.0% throughout the forecast period.
- Compression losses are expected to top-out in 2014-15 before beginning a slow decline in 2015-16, assuming real market property values (RMV) resume growing more rapidly than AV.
- Tax collection rates are assumed to be 95.12% in 2013-14, and 95% throughout the forecast period.
- Included in the State School Fund formula.

2. Property Tax Collections – Prior Year

- Estimated at 58% of uncollected current year property taxes for 2013-14, and 55% 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.
- Assumes \$6.55 billion in state funding for K-12 schools in the 2013-15 biennium with an additional \$100 million available in 2014-15, a 16.4% increase over the previous biennium. For future bienniums, state funding is forecast to remain unchanged at \$6.65 billion per biennium.
- Per pupil amounts have been decreased to reflect an anticipated reduction in the District's average Teacher Experience ratio when compared to the state average, which is not yet reflected in the most recent 2013-14 ODE estimate. Also, annual per pupil amounts reflect the 49%-51% funding split between the first and second years of a biennium.
- In 2015-16 both the statewide and district-level ADMw have been increased to reflect kindergarten students at full-day attendance.

High Cost Disability Grant

- Provided to partially offset the cost of educating students for whom costs exceed \$30,000 per year.
- Revenue based on 2013-14 projection plus annual growth at CPI.

4. SSF Local Revenues

- Includes Common School Funds and County School Funds.
- Federal Forest Fees included in 2013-14 and removed as of 2014-15 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 extends through 2014-15. The Forecast assumes the current levy is renewed effective 2015-16.

-
- Projected to bottom-out during 2014-15 as the tax gap continues to be squeezed. No significant growth is projected for future years.
 - Compression losses are expected to continue increasing throughout the forecast period, albeit at a slower rate than recent years, based on an assumed, slow recovery in local real estate market valuations.
 - 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 2014-15 (approximately \$3.2 million), 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 of students in specific categories such as English Language Learners (ELL), students with Individualized Education Programs (IEPs), students 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 payments.
- District enrollment, excluding charter schools, is projected to decline in all but one year of the forecast. Projected enrollment for 2013-14 (16,366) is expected to decrease by 234 students in 2014-15 (16,132). In 2015-16 a much smaller decrease of 33 students is projected (16,099). Enrollment is expected to increase by 18 students in 2016-17 (16,117), but is projected to decline in 2017-18 by 154 students (to a total enrollment of 15,963).
- Charter school enrollment is projected to increase from 753 students in 2013-14 to 791 in 2014-15, and over 800 in future years.
- In 2013-14 and 2014-15 all kindergarten students are reflected in the ADM at 0.5, as kindergarten classes are half-day. In 2015-16 the state has mandated the implementation of full-day kindergarten. The ADM for 2015-16 has been increased by 530 (1,060 kindergarten students moving from part-time to full-day classes), but the District has received no guarantee or estimate of funding. As a result, this forecast assumes no additional State funding will be made available to implement full-day kindergarten.

Expenditure Detail

OPERATING EXPENDITURES (in thousands)	2013-14 Current Budget		2014-15 Forecast		2015-16 Forecast		2016-17 Forecast		2017-18 Forecast	
Employee Compensation Expenditures (1)										
Licensed Employees	-2.6%	\$44,983	6.2%	\$47,780	4.2%	\$49,785	1.7%	\$50,646	0.8%	\$51,036
Classified Employees	-1.4%	15,098	4.6%	15,787	1.0%	15,944	0.8%	16,078	0.7%	16,183
Admin/Supervisors/Professional	-3.4%	8,516	6.2%	9,041	0.9%	9,123	0.6%	9,179	0.2%	9,195
Substitute/Temporary	-9.4%	3,018	5.7%	3,190	3.2%	3,292	1.5%	3,340	0.7%	3,365
Staffing Pool		160		160		160		160		160
Total Salaries	-2.5%	\$71,775	5.8%	\$75,958	3.1%	\$78,304	1.4%	\$79,403	0.7%	\$79,939
Payroll Costs as % of Salary										
Licensed		\$16,887		\$18,354		\$20,420		\$20,773		\$20,933
Classified		5,889		6,286		6,761		6,816		6,859
Admin/Supervisors/Professional		3,196		3,472		3,741		3,764		3,770
Substitute/Temporary		545		690		779		793		800
Insurance Benefits	4.0%	19,397	-1.1%	19,188	1.3%	19,444	0.0%	19,453	-0.4%	19,378
District Retirement Benefits	105.9%	3,500	-33.8%	2,316	-26.6%	1,700	-11.8%	1,500	-20.0%	1,200
Other Benefits	12.4%	1,761	0.3%	1,766	3.5%	1,828	1.9%	1,863	1.2%	1,886
Total Payroll Costs & Benefits	10.0%	\$51,175	1.8%	\$52,072	5.0%	\$54,673	0.5%	\$54,962	-0.2%	\$54,826
Total Employee Compensation	2.3%	\$122,951	4.1%	\$128,030	3.9%	\$132,977	1.0%	\$134,365	0.3%	\$134,765
Non-Compensation Expenditures (2)										
Purchased Services	12.2%	\$10,947	30.4%	\$14,273	6.0%	\$15,133	-2.9%	\$14,700	1.9%	\$14,981
Charter School Payments	12.9%	4,176	12.2%	4,687	0.5%	4,712	4.2%	4,911	-1.8%	4,824
Supplies	-2.9%	3,681	1.5%	3,736	1.7%	3,799	1.9%	3,871	1.8%	3,941
Equipment	-40.9%	46	0.8%	46	2.2%	47	2.1%	48	2.1%	49
Other	4.4%	929	-3.9%	893	1.7%	908	1.9%	925	1.8%	942
Total Non-Compensation Expenditures	8.6%	\$19,778	19.5%	\$23,635	4.1%	\$24,599	-0.6%	\$24,455	1.2%	\$24,737
TOTAL OPERATING EXPENDITURES	3.2%	\$142,729	6.3%	\$151,665	3.9%	\$157,576	0.8%	\$158,820	0.4%	\$159,502
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		1,145		1,162		1,181		1,203		1,225
Nutrition Services		0		0		0		0		0
Total Transfers		\$1,145		\$1,162		\$1,181		\$1,203		\$1,225
Contingency (4)		\$3,091		\$3,033		\$3,152		\$3,176		\$3,190
TOTAL EXPENDITURES	2.3%	\$146,965	6.1%	\$155,860	3.9%	\$161,909	0.8%	\$163,199	0.4%	\$163,917
Note: Totals may differ due to rounding.										
CPI (U.S. Urban Consumers), September 2013		1.3%		1.5%		1.7%		1.9%		1.8%

Expenditure Assumptions

1. Salaries and Benefits Expenditures

- Projected salaries for 2014-15 through 2017-18 include no furlough days. An annual step movement for all eligible employees effective July 1st is assumed throughout the forecast period beginning in 2014-15.
- Licensed employee changes (i) track enrollment changes, (ii) represent 2013-14 budgeted staffing ratios, and (iii) reflect an increase of 19.4 FTE in 2015-16 to meet mandated full-day kindergarten requirements.
 - 2014-15 12.4 FTE reduction
 - 2015-16 18.1 FTE increase (19.4 FTE (full-day K) less 1.3 FTE for enrollment decline)
 - 2016-17 0.5 FTE increase
 - 2017-18 5.4 FTE reduction

Payroll Costs and Benefits

- Payroll costs are calculated as a percentage of salary, while health insurance and other benefits are driven by staffing levels.
 - Insurance contributions are subject to negotiation with employee groups. The forecast assumes no growth in District contributions over the forecast period.
 - The forecast does not assume any changes to health insurance coverage or insurance contributions as a result of the Affordable Care Act (ACA), as the District is still in the process of assessing the impact and requirements of this legislation.
- The District's composite PERS rate for 2013-15 is estimated to be 29.2%, an increase of 3.65 percentage points over 2011-13. The rate is projected to increase an additional 2.6 percentage points in 2015-17.
- Annual support for District early retirement benefits estimated at \$2.3 million in 2014-15, and declining thereafter as members of the eligible group retire out of the plan and benefit eligibility ceases.

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

- Purchased Services increase by \$3.3 million in 2014-15. This increase is primarily driven by the District's need to provide services previously obtained from Lane ESD (\$2.7 million). Costs will ultimately be distributed between personnel and purchased services, but this will not happen until development of the 2014-15 budget. The remaining increase is due to 2014-15 baseline budget increases and CPI-based cost increases. In futures years, costs increase at the rate of the CPI.
- 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."*

Full Day Kindergarten

As mentioned previously in this document, the Oregon Department of Education has mandated the implementation of full-day kindergarten for school districts by 2015-16. This forecast assumes this implementation will be effected by 4J beginning in that year and will require the following budget changes:

- projected 2015-16 ADM would increase by 530 (Extended ADMw increases 495) and it is assumed additional State School funding will not be made available for these students;
- licensed staffing levels would increase by 19.4 and no other changes to staffing are assumed (estimated increased staffing-related expenditures, \$2.1 million); and
- increased classroom infrastructure and supplies expenditures are currently estimated to be \$0.60 million in 2015-16.

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 transfers of \$1,145,000 in 2013-14, as negotiated in employee compensation contracts, with annual costs increasing by the rate of the CPI.
 - \$875,000 in support to Risk and Benefit Management operations
 - \$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).

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

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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 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 2013-14 school year, the District directly provided education for approximately 16,100 students. In addition, approximately 280 students attended alternative programs, and approximately 750 students attended charter schools. The District provides an array of services 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, one K-8 school, four language immersion programs, and three District-sponsored charter schools. Each school reflects the uniqueness of its students, staff, and community. The immersion programs and charter schools reflect particular visions and education philosophies and have such emphases as language and culture immersion.

The District's secondary program (grades 6-12) consists of seven neighborhood middle schools, one alternative middle school, four middle school language immersion programs, and a fourth charter school which serves students in grades 7-12. In addition, there are four regional high schools, one alternative education option school, an international high school program that offers classes on three high school campuses and is accredited by the International Baccalaureate program, an environmental science program, and a transition education program.

Three of the charter schools that serve elementary students also provide middle school education. One charter serves grades K-7 and will expand to 8th grade in 2014-15. 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 7.6% and 10.9%, 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 mainly due to demographic changes in the community.

The Oregon Employment Department reported that Oregon's seasonally adjusted unemployment rate was 6.9% in February 2014, which is 0.2% higher than the national rate². In February 2013, the Oregon seasonally adjusted unemployment rate was 8.1%. In addition, the Eugene-Springfield metropolitan statistical area (MSA) unemployment rate as of February 2014 was 6.9%, which is equal to the State's rate. Following state trends, the regional economy has shown improvement over the past year.

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 nonfarm employment in the metropolitan area is based in three major industry sectors: services (46%), government (22%), and trade, transportation, and utilities (19%). Manufacturing, construction, and natural resources generate the remaining 13% of jobs³.

Eugene is home to one public university, a community college, and four private colleges. 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 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.

¹ District data from the District's 2013 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 2013 CAFR, page 113.

² Unemployment data extracted from Worksource Oregon in March 2014, retrieved from <http://www.qualityinfo.org/olmisj/AllRates>.

³ Employment count data retrieved from Oregon Employment Department Workforce Analysis, Lane County Trends, March 2014 <http://www.qualityinfo.org/olmisj/CES?action=rs54&areacode=21021660>.

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 six general obligation bond levies, one local option levy, and two renewals of the local option levy.

In May 2000, voters approved a five-year local option levy to assist with operations with a 63.6% "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. The District will ask voters to renew this levy prior to its expiration.

In May 2011, voters approved a \$70 million general obligation bond with a 63.2% "yes" vote. Proceeds will be spent for capital systems replacements and improvements, school additions and remodels, building improvements and repairs, 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 in May 2002 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 school buildings, condition and constraints of sites, 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. District voters passed a \$170 million general obligation bond measure in May 2013 with a 63.4% "yes" vote. Proceeds will be used for school replacement, school additions, technology upgrades, instructional materials, school safety and security, building repairs, improvements, equipment, safe routes to schools, and bus purchases.

Academic Performance Indicators

Board Goals

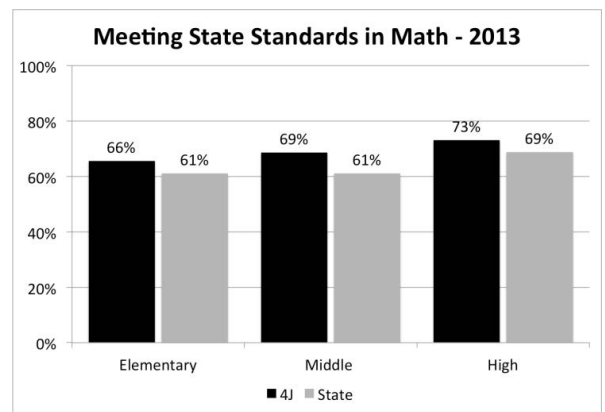
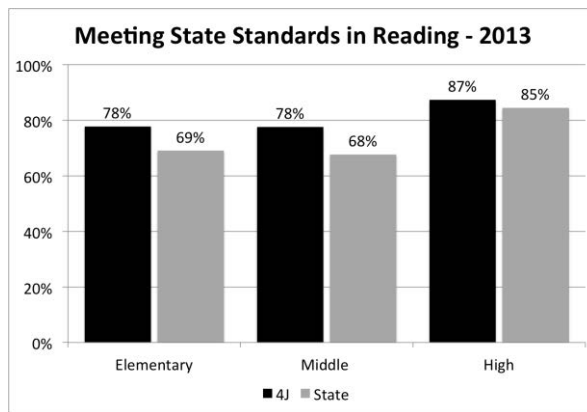
- Increase achievement for every student and close the achievement gap.
- Build our staff capacity to perform at a high level.
- Provide prudent stewardship of district resources to best support student success, educational equity and choice.
- Engage students, families, staff, the community, elected 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.

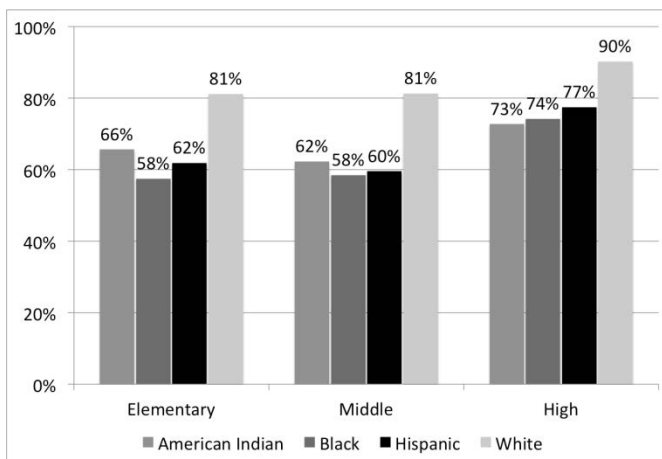
Direct Classroom and Classroom Support Services – Student Achievement

The District has a strong record of fostering student achievement. Results of the 2013 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.

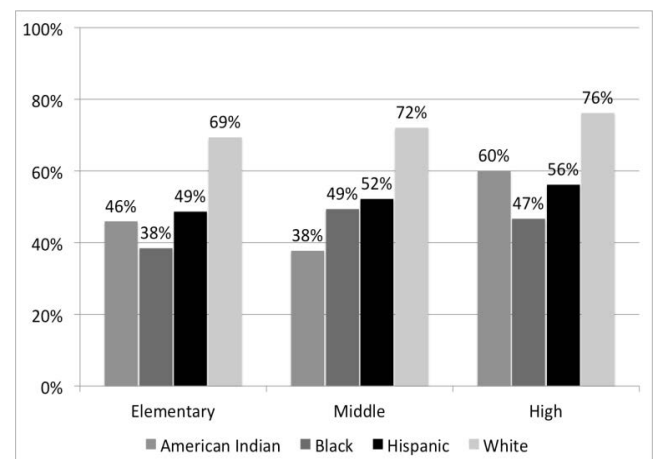


While these overall results are impressive, an achievement gap is present when data is broken down by ethnicity. As seen in the charts below, American Indian, Black, and Hispanic/Latino students scored lower than their White peers on OAKS Reading and Math at all levels.

OAKS Reading by Race/ Ethnicity and Grade, 2013



OAKS Math by Race/ Ethnicity and Grade, 2013



Progress on the Achievement Gap

Closing the achievement gap continues to be a primary goal of the School Board. In 2010-11 there were some promising trends in our data for Hispanic/Latino students which have not been sustained. Recently, the scoring method in both OAKS Reading and OAKS Math have changed. While the number of students meeting the benchmark has decreased for all groups, the changes in scoring appear to have had a disproportionate effect upon the achievement of non-white students. 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 OAKS Reading and Math scores for the last three years:

Reading Achievement by Race/Ethnicity – Elem. (Grades 3-5)					
	Am. Indian	Asian	Black	Hispanic/Latino	White
2010-11	80%	>90%	79%	76%	89%
2011-12	60%	>90%	62%	63%	82%
2012-13	66%	82%	58%	62%	81%
Reading Achievement by Race/Ethnicity – Middle (Grades 6-8)					
	Am. Indian	Asian	Black	Hispanic/Latino	White
2010-11	75%	86%	64%	64%	86%
2011-12	68%	76%	60%	58%	80%
2012-13	62%	86%	58%	60%	81%
Reading Achievement by Race/Ethnicity – High (Grade 11)					
	Am. Indian	Asian	Black	Hispanic/Latino	White
2010-11	72%	86%	58%	74%	90%
2011-12	82%	90%	75%	69%	92%
2012-13	73%	90%	74%	78%	90%
* 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
2010-11	57%	78%	45%	52%	71%
2011-12	53%	85%	41%	48%	72%
2012-13	46%	79%	38%	49%	69%
Math Achievement by Race/Ethnicity – Middle (Grades 6-8)					
	Am. Indian	Asian	Black	Hispanic/Latino	White
2010-11	53%	80%	37%	48%	73%
2011-12	45%	82%	46%	51%	73%
2012-13	38%	85%	49%	52%	72%
Math Achievement by Race/Ethnicity – High (Grade 11)					
	Am. Indian	Asian	Black	Hispanic/Latino	White
2010-11	73%	93%	39%	63%	79%
2011-12	67%	85%	36%	49%	77%
2012-13	60%	90%	47%	56%	76%
* 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 2011–13

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 Oregon school.

The rating that a school receives is based largely on student participation and performance on the Oregon Assessment of Knowledge & Skills (OAKS). Graduation rates for high schools also factor into a school's overall rating. In 2012 the model was expanded to reflect individual student growth within the school based upon prior test performances by that student, and in 2013 the three-level letter ratings were replaced by a 5-level numerical rating scale.

High Schools			
Schools	2011	2012	2013
Churchill	Sa	Sa	4
North Eugene	N	N	3
Sheldon	N	O	4
South Eugene	Sa	O	4
Middle Schools			
Schools	2011	2012	2013
Cal Young	O	O	4
Kelly	Sa	Sa	3
Kennedy	O	O	4
Madison	Sa	Sa	3
Monroe	Sa	O	4
Roosevelt	O	O	5
Spencer Butte	O	O	4
K-8			
School	2011	2012	2013
ATA	Sa	O	4
Elementary Schools			
Schools	2011	2012	2013
Adams	O	O	4
Awbrey Park	Sa	Sa	4
Buena Vista	O	O	5
Camas Ridge	Sa	Sa	4
César Chavez	Sa	Sa	2
Charlemagne	O	O	4
Corridor	Sa	Sa	4
Edgewood	O	Sa	4
Edison	O	O	5
Family	O	O	4
Gilham	Sa	Sa	4
Holt	Sa	Sa	3
Howard	Sa	Sa	3
McCornack	Sa	Sa	4
River Road	Sa	Sa	3

Spring Creek	Sa	Sa	3
Twin Oaks	O	O	4
Willagillespie	O	N	4
Yujin Gakuen	O	O	4

Performance:

N = In Need of Improvement; **Sa** = Satisfactory; **O** = Outstanding

In 2012-13 ODE moved to a numbered 1 thru 5 rating scale, with 1 being the lowest score and 5 being the highest.

Results for the Statewide Assessment – 2011–13

Percent of Students Meeting or Exceeding the Standard

As seen in the following four 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	2011		2012		2013	
	Dist.	State	Dist.	State	Dist.	State
Reading/Literature	88	83	78	70	78	66
Math	68	63	71	64	67	61

Grade 5	2011		2012		2013	
	Dist.	State	Dist.	State	Dist.	State
Reading/Literature	84	78	78	69	75	68
Math	65	58	65	60	62	58
Science ¹	79	74	75	70	71	67

Grade 8	2011		2012		2013	
	Dist.	State	Dist.	State	Dist.	State
Reading/Literature	81	72	73	68	76	67
Math	72	65	73	65	70	63
Science	75	71	72	66	72	66

Grade 11	2011		2012		2013	
	Dist.	State	Dist.	State	Dist.	State
Reading/Literature	87	83	89	84	87	85
Math	77	68	73	66	73	69
Writing ²	79	68	79	67	69	60
Science	82	70	75	64	72	65

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 – 2011–2013

School	2011	2012	2013 (**)
Churchill High School	0.5%	0.8%	1.2%
North Eugene High School	0.9%	1.5%	2.3%
Sheldon High School	0.7%	1.6%	2.5%
South Eugene High School	0.5%	0.4%	1.2%
DISTRICT RATE*	2.7%	3.6%	5.8%
STATEWIDE RATE*	3.3%	3.4%	4.0%

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

** In 2013 there was a change in the way dropout rates are computed.

4J High School Four-Year Cohort Graduation Rates – 2011–13

School	2011	2012	2013
Churchill High School	82.3%	69.2%	72.7%
North Eugene High School	76.1%	70.7%	61.8%
Sheldon High School	77.8%	72.4%	76.6%
South Eugene High School	84.5%	79.4%	76.1%
DISTRICT RATE *	71.2%	66.1%	64.0%
STATEWIDE RATE*	67.7%	68.4%	68.7%

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

School	2011	2012	2013
Churchill High School	91.8%	88.2%	82.2%
North Eugene High School	85.2%	85.8%	83.8%
Sheldon High School	85.5%	84.9%	82.3%
South Eugene High School	87.8%	90.4%	87.4%
DISTRICT RATE *	78.0%	78.3%	74.8%
STATEWIDE RATE*	70.9%	72.4%	73.2%

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

September 2013 Achievement Compact Recommendations

In October, 2012 the district appointed the following staff members to the Achievement Compact Advisory Committee: Cheryl Linder, Director of Education Support Services, Chair; Sabrina Gordon, EEA Representative and teacher at Awbrey Park; Clair Wiles, Social Studies teacher at North Eugene High School; Cydney Vandercar, Principal at Cal Young Middle School and 4JA Chair; Londa Rochholz, Vice Principal at Churchill High School; Linda Warner, Instructional Assistant at Arts and Technology at Jefferson; and Kathleen Wiebke, Custodian and OSEA representative.

In October, 2013, the Achievement Compact Advisory Committee met once again to review the draft recommendations. Some of the committee participants have changed assignments for the 2013-14 school year. Those members include Cydney Vandercar, Human Resources Administrator, Londa Rochholz, Principal at McCormack and Linda Warner, Instructional Assistant at Kelly Middle School. Kathleen Wiebke has retired from the district.

The 2011 legislation states the committee's tasks are to:

- Develop plans for achieving the district's outcomes, measures of progress, goals and targets expressed in an achievement compact, including methods of assessing and reporting progress toward the achievement of goals and targets.
- Recommend outcomes, measures of progress, goals and targets to be contained in the district's achievement compact for the next fiscal year.
- Present recommendations in a report to the board no later than February 1st.
- Conduct meetings in public and follow public meetings law requirements.

The compact contains a limited number of outcome measures, including: measures of completion (e.g. diplomas and degrees), and validation of knowledge and skills along the education pathway (e.g. middle school reading and math proficiency). The compacts will track these measures not only for all students, but also for groups of students who historically have not been well served by Oregon's public education system: English language learners, students from lower-income homes, those with disabilities and students of color.

In January, 2013, The OEIB approved changes to the Achievement Compacts for submission in June, 2013. The changes included the following:

Elimination of the five-year cohort graduation measure.

Separation of the 9th grade "On Track" measure into two separate measures – chronic absenteeism and 9th grade credit completion.

Addition of 8th grade math proficiency.

- Replaced the 3rd grade math proficiency with 5th grade math proficiency.

Achievement Compact Progress

The Achievement Compact committee began our work by reviewing our 2012-13 achievement targets, board goals and progress to date on our growth targets. We used our 2011-12 data as the baseline for going forward. While the Eugene School District tracks some of the data for our 2013-14 compact (e.g. 3rd grade reading proficiency), other targets are new for our district (e.g. 9th grade chronic absence).

Since our last meeting in the spring, we have been able to update three of the key indicators: 90% or higher attendance for 6th graders, 90% or higher attendance for 9th graders and 6 or more credits by the end of student's 9th grade year. Indicators such as post-secondary enrollment, graduation rate and college credits remain unknowns due to reporting timeframe.

Chronic absenteeism has been a high priority focus since submission of our Achievement Compact in 2012. Revising classroom attendance practices and fully scheduling 9th graders was expected to impact our rates. Similarly, directed efforts on the part of the schools to personally connect with the group of students who were headed toward the “chronically absent” label was hoped to impact our rates as well.

The Achievement Advisory Committee attempted to recommend both aspirational and attainable targets centered within the context of our current budget climate. Where we did not have previous data to draw on, the committee reviewed state, regional and national data. We considered changes to targets (e.g. cut score changes) and historical performance trends. In areas where we do not have board goals such as chronic absenteeism, the committee looked at data compiled by leading researchers (e.g. Everyone Graduates Center) to compare the rate of absenteeism between Oregon and other comparable states.

Listed below are the committee’s target recommendations for our 2013-14 Achievement Compact.

Summary of the 2013_2014 Achievement Compact Goals

Aggregated Goals

Achievement Compact Goals	2010-11	2011-12	Goal for 2012-13	Goal for 2013-14
3rd Grade OAKS Reading	90	79	80	82
5th Grade OAKS Math	66	66		67
6th Grade Chronic Absence	15	13	14	13
8th Grade OAKS Math	73	75		76
9th Grade At Least 6 Credits Earned	83	83		85
9th Grade Chronic Absence	21	24		20
4 Year Graduation Rate	71.2	66.1	76	76
5 Yr Completion Rate	89	84.5	90	90 (*)
Post-Secondary Enrollment	69	71	72	72 (**)
9+ College Credits	NA	NA	NA	NA
(*) For 2014-15		(**) For February 2016		

Disaggregated Goals

- 3rd Grade OAKS Reading:

3rd Grade OAKS Reading	2010-11	2011-12	Goal for 2012-13	Goal for 2013-14
All Students	90	79	80	82
Disadvantaged Students	86	66	73	69
Economically disadvantaged students	87	67	73	70
Limited English Proficient students	73	33	35	36
Students with disabilities	69	44	62	47
Black (not of Hispanic origin) students	73	61	54	64
Hispanic origin students	83	66	66	69
American Indian / Alaska Native students	79	65	70	68
Pacific Islander students				
Asian students	>95	92	>95	95
TAG students	>95	>95	>95	>95

Rationale: same increase for each subgroup as for the whole student body, equivalent to a larger proportional increase for lower-performing groups. All goals exceed School Board goals, since the latter were stated in terms of the scores before the cut scores were raised.

- 5th Grade OAKS Math:

5th Grade OAKS Math	2010-11	2011-12	Goal for 2012-13	Goal for 2013-14
All Students	66	66		67
Disadvantaged Students	47	48		49
Economically disadvantaged students	50	49		50
Limited English Proficient students	29	11		12
Students with disabilities	31	30		31
Black (not of Hispanic origin) students	41	58		59
Hispanic origin students	50	45		46
American Indian / Alaska Native students	52	45		46
Pacific Islander students				
Asian students	78	93		94
TAG students	>95	>95		>95

Rationale: same increase for each subgroup as for the whole student body, equivalent to a larger proportional increase for lower-performing groups. All goals exceed School Board goals, since the latter were stated in terms of the scores before the cut scores were raised.

- 6th Grade Chronic Absence:

6th Grade Chronic Absence	2010-11	2011-12	Goal for 2012-13	Goal for 2013-14
All Students	15	13	14	14
Disadvantaged Students	19	15		16
Economically disadvantaged students	21	16		17
Limited English Proficient students	7			
Students with disabilities	20	21		22
Black (not of Hispanic origin) students	26	21		22
Hispanic origin students	12	10		11
American Indian / Alaska Native students	25	26		27
Pacific Islander students	<5			
Asian students	11	0		0
TAG students	11	8		9

Rationale: same goal for each subgroup as for the whole student body, maintaining stable the level of 6th grade chronic absenteeism. There is no School Board goal for 6th grade chronic absenteeism.

- 8th Grade OAKS Math:

8th Grade OAKS Math	2010-11	2011-12	Goal for 2012-13	Goal for 2013-14
All Students	73	75		76
Disadvantaged Students	57	57		58
Economically disadvantaged students	59	59		60
Limited English Proficient students	19	30		31
Students with disabilities	28	26		27
Black (not of Hispanic origin) students	55	52		53
Hispanic origin students	56	61		62
American Indian / Alaska Native students	62	56		57
Pacific Islander students				
Asian students	77	84		85
TAG students	>95	>95		>95

Rationale: same increase for each subgroup as for the whole student body, equivalent to a larger proportional increase for lower-performing groups. All goals exceed School Board goals, since the latter were stated in terms of the scores before the cut scores were raised.

- 6+ Credits Earned by 9th Grade:

9th Grade At Least 6 Credits Earned	2010-11	2011-12	Goal for 2012-13	Goal for 2013-14
All Students	83	83		86
Disadvantaged Students		75		78
Economically disadvantaged students		74		77
Limited English Proficient students				
Students with disabilities		73		76
Black (not of Hispanic origin) students		65		68
Hispanic origin students		73		76
American Indian / Alaska Native students		77		80
Pacific Islander students				
Asian students		92		95
TAG students		97		99

Rationale: same goal for each subgroup as for the whole student body, increasing by 2 percentage points the percentage of students with at least 6 credits by the end of 9th grade. There is no School Board goal for percentage of 9th graders who have earned at least 6 credits.

9th Grade Chronic Absence:

9th Grade Chronic Absence	2010-11	2011-12	Goal for 2012-13	Goal for 2013-14
All Students	21	24		19
Disadvantaged Students		27		24
Economically disadvantaged students		30		27
Limited English Proficient students				
Students with disabilities		28		25
Black (not of Hispanic origin) students		25		22
Hispanic origin students		20		17
American Indian / Alaska Native students				
Pacific Islander students				
Asian students		6		3
TAG students		11		8

Rationale: same goal for each subgroup as for the whole student body, reducing by 3 percentage points the rate of 9th grade chronic absenteeism. There is no School Board goal for 9th grade chronic absenteeism.

- 4 Year Graduation Rate:

4 Year Graduation Rate	2010-11	2011-12	Goal for 2012-13	Goal for 2013-14
All Students	71	66.1	76	76
Disadvantaged Students	59	55.1	68	65
Economically disadvantaged students	60	55.3	67	65
Limited English Proficient students	64	44.4	70	54
Students with disabilities	42	39.4	52	49
Black (not of Hispanic origin) students	71	55.3	76	65
Hispanic origin students	60	58.6	67	69
American Indian / Alaska Native students	52	50	61	60
Pacific Islander students				
Asian students	81	80	>95	>95
TAG students	92	89.7	>95	>95

Rationale: same increase for each subgroup as for the whole student body, equivalent to a larger proportional increase for lower-performing groups. There is no School Board goal for 4-year graduation rates.

- 5 Year Completion Rate:

5 Yr Completion Rate	2010-11	2011-12	Goal for 2012-13	Goal for 2013-14
All Students	89	84.5	90	90
Disadvantaged Students	NA	77.2	86	83
Economically disadvantaged students	NA	77.6	86	83
Limited English Proficient students	NA	87.5	83	93
Students with disabilities	NA	64.4	79	70
Black (not of Hispanic origin) students	NA	78	91	84
Hispanic origin students	NA	83.2	86	89
American Indian / Alaska Native students	NA	75	83	83
Pacific Islander students				
Asian students	NA	>95	>95	>95
TAG students	NA	>95	>95	>95

Rationale: same increase for each subgroup as for the whole student body, equivalent to a larger proportional increase for lower-performing groups. All goals exceed the School Board goal of being in a path to 100% completion rate by 2020-2021.

- Post-Secondary Enrollment:

Post-Secondary Enrollment	2010-11	2011-12	Goal for 2012-13	Goal for 2013-14
All Students	69	71	72	72
Disadvantaged Students	NA	NA	NA	NA
Economically disadvantaged students	NA	NA	NA	NA
Limited English Proficient students	NA	NA	NA	NA
Students with disabilities	NA	NA	NA	NA
Black (not of Hispanic origin) students	NA	NA	NA	NA
Hispanic origin students	NA	NA	NA	NA
American Indian / Alaska Native students	NA	NA	NA	NA
Pacific Islander students	NA	NA	NA	NA
Asian students	NA	NA	NA	NA
TAG students	NA	NA	NA	NA

- 9+ College Credits in High School:

9+ College Credits	2010-11	2011-12	Goal for 2012-13	Goal for 2013-14
All Students	NA	NA	NA	NA
Disadvantaged Students	NA	NA	NA	NA
Economically disadvantaged students	NA	NA	NA	NA
Limited English Proficient students	NA	NA	NA	NA
Students with disabilities	NA	NA	NA	NA
Black (not of Hispanic origin) students	NA	NA	NA	NA
Hispanic origin students	NA	NA	NA	NA
American Indian / Alaska Native students	NA	NA	NA	NA
Pacific Islander students	NA	NA	NA	NA
Asian students	NA	NA	NA	NA
TAG students	NA	NA	NA	NA

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 nonprofit 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.

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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;

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- 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. General Fund Balance

a. Purpose

The purpose of this policy is to establish a key element of the financial stability of the district by setting guidelines for the General Fund balance. The district will maintain a portion of fund balance Committed for Economic Uncertainty that is the minimum ending fund balance in the General Fund in order to provide stable services and employment and to offset cyclical or unforeseen variations in revenues and expenditures without borrowing. The minimum ending fund balance also provides cash flow liquidity for the district's general operations.

b. Definitions

Fund balance is defined as the excess of assets of a fund over its liabilities and reserves. The Board established minimum ending fund balance is five percent of current year annual operating revenues excluding transfers between funds.

c. Budget

As a part of the budget process, the district will project general fund operating revenues and ending fund balances for the ensuing four fiscal years in its annual financial forecast.

The budgeted unappropriated ending fund balance (UEFB) may not be spent or appropriated during the fiscal year in which it is budgeted.

d. Minimum

The district will maintain a minimum ending fund balance of five percent of current year annual operating revenues excluding transfers between funds. The fund balance takes into consideration revenue and expenditure volatility and other district needs. The minimum ending fund balance is comprised of the General Fund UEFB plus two-thirds of the contingency for the ensuing year.

e. Exceptions

The Board may approve a temporary reduction in the minimum ending fund balance during the budget process, along with a plan to rebuild the ending fund balance to the targeted five percent level within five years. The superintendent will update the Board on the financial condition of the district and present the Board

with financial options and a timeline to replenish the fund balance. Should the ending fund balance exceed the five percent target, a plan for one-time use of the additional amount may be considered by the Board.

f. Breach

The superintendent will advise the Board if at any time the ending fund balance falls below or is projected to fall below the targeted five percent. If during any fiscal year, district revenues are projected to be less than anticipated, the superintendent and Board will review expenditures, transfers, and the projected ending fund balance for possible mid-year adjustment. 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 the ending fund balance to the five percent targeted level within five years.

g. 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.

h. Reporting Fund Balances in accordance with GASB Standards

This policy establishes the procedures for reporting funds balances in the financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the district against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy also authorizes and directs the Chief Financial Officer to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Standards.

There are five separate components of fund balance, each of which identify the extent to which the district is bound to honor constraints on the specific purpose for which amounts may be spent.

- (1) Nonspendable (including but not limited to inventory and prepaid expenditures)
- (2) Restricted (externally restricted)
- (3) Committed (self-imposed limitations set in place by resolution of the Board)
- (4) Assigned (intent for specific use)
- (5) Unassigned (available for any purpose)

The Board establishes the order in which fund balances will be spent when multiple fund balance types are available for a specific purpose is committed, assigned, and lastly unassigned. The superintendent or designee shall establish and maintain procedures for determining if resources would meet the definition of assigned.

The Board, as the district's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as a majority vote or resolution. These committed amounts cannot be used for any other purpose unless the Board removes or changes the specific use through the same type of formal action taken to establish the commitment.

Amounts that are constrained by the district's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the chief financial officer for the purpose of reporting these amounts in the annual financial statements.

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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.
3. 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.

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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

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

Debt and Investment Management Policies

1. The district will seek to maintain an Aa Moody's bond rating or equivalent to preserve its access to credit and to minimize the cost of borrowing.
2. The district will use general obligation bonds or other financing instruments permitted by law to finance essential fixed assets, equipment, and capital improvements to support its instructional mission.
3. The district will periodically review debt capacity as part of long-range capital planning to ensure that debt levels are prudent and affordable. Retirement of bonded debt shall not exceed the useful life of the capital improvements that have been financed.
4. The district will comply with debt issuance laws and regulations established by federal and state government and with Board policies.
5. The district will follow state law and local investment guidelines and abide by the following prioritized criteria when making investments:
 - a. Preserve capital through prudent financial investments;
 - b. Maintain sufficient liquidity so that funds are available when needed; and
 - c. Achieve the best available rate of return on investments.

Organizational Policies

1. The superintendent will review the district's organizational structure and operating programs periodically to assure that it is responsive to current needs and avoids service duplication or inefficiencies.
2. The district will maintain a plan for balancing the cost of services with available revenues in order to minimize uncertainty about employment and services. The plan will be consistent with the adopted forecast.
3. The compensation of employees will be competitive with that of comparable public and private sector employers in the relevant recruiting or market area. The criteria for reviewing employee wages and benefits will also include internal comparability for similar jobs, ability to pay and relevant federal or state requirements.

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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.

Delegated Authority for Purchases Under \$150,000

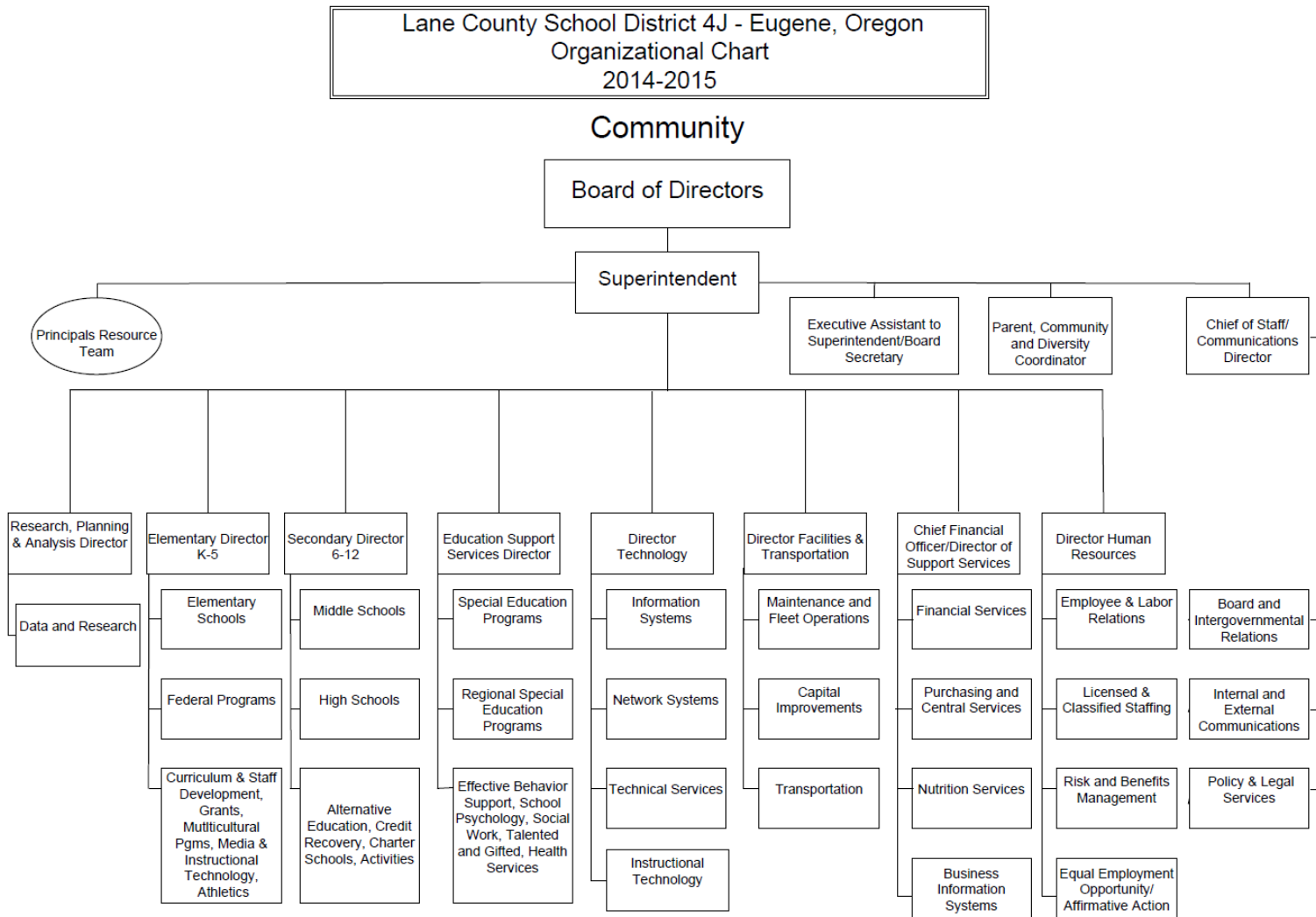
The superintendent and designees are authorized and fully empowered to award and execute all contracts, except for contracts for public improvements (including, but not limited to purchase orders), and contract amendments, and change orders for all contracts under \$150,000, pursuant to all applicable public procurement rules and Board policy, subject to annual ratification of the contracts, in general terms, by action of the Board. For public improvement contracts, all the same authority shall be authorized except that the dollar limit shall be \$100,000 instead of \$150,000, or as otherwise authorized by Board policy. The superintendent shall adopt rules for the implementation of this policy. The term “contract” shall mean any legal obligation resulting from the agreement of the parties that was intended to legally bind the parties to perform their promises. The following persons are authorized to sign all payments or certifications required by laws or regulations, and payments required by contracts pre-approved pursuant to Board policy: Superintendent, Deputy Clerks, Financial Analysis and Budget Manager, Financial Operations and Reporting Manager or other Superintendent designee.

Capital Improvement Contracts Financed by Bond Levy (and other) Funds

To facilitate the expeditious processing of routine contract awards, the superintendent or designee is authorized and fully empowered to award and execute all contracts and contract amendments/change orders, related to all capital improvements or capital improvement planning, for work financed by bond levy funds or by other district funds, up to \$500,000, for goods, materials, supplies, services, personal services, professional services, and construction work, pursuant to all applicable public contracting laws and school Board policy, subject to prompt and timely ratification by the Board. The superintendent shall adopt rules for the implementation of this policy.

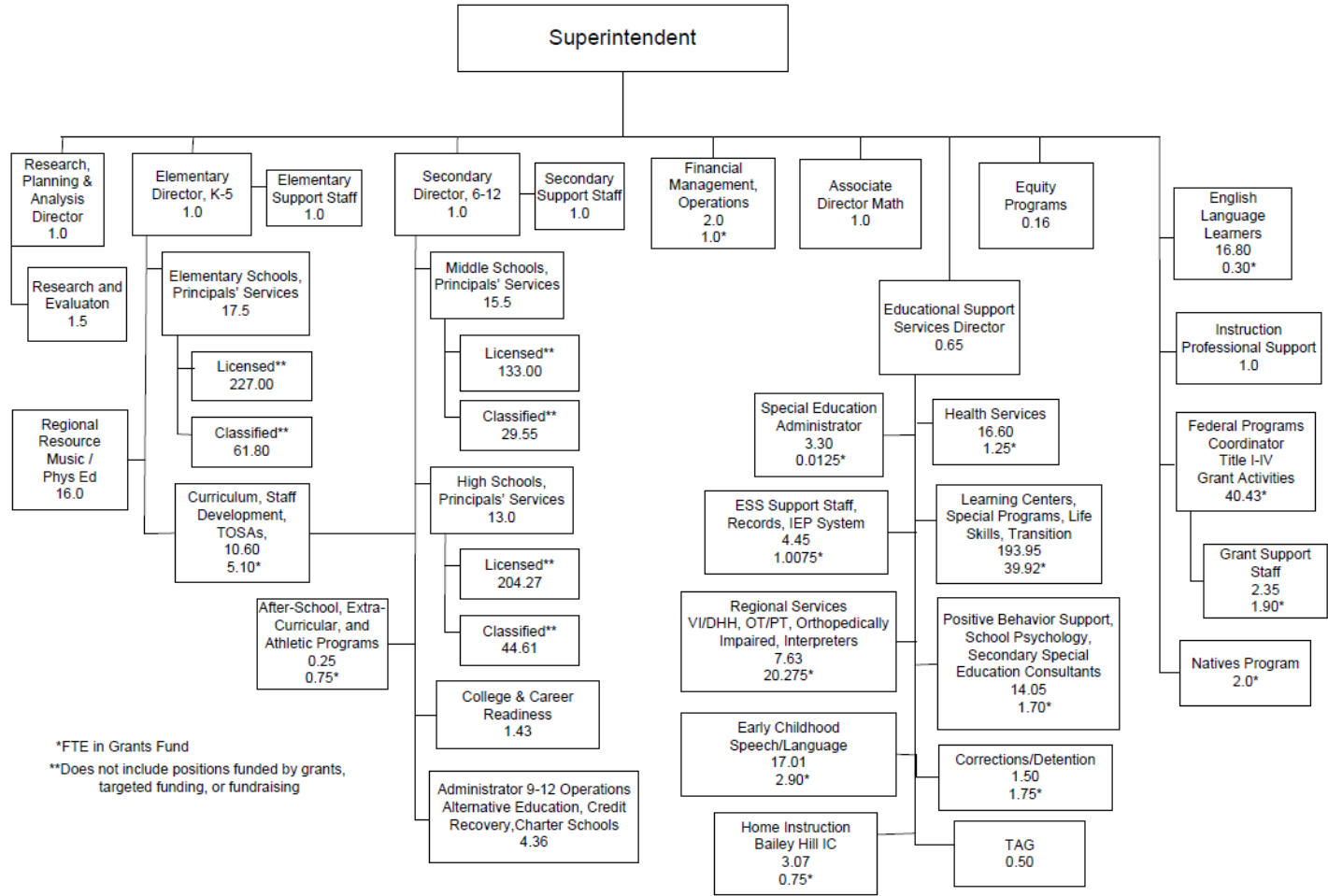
Organizational Charts

The District



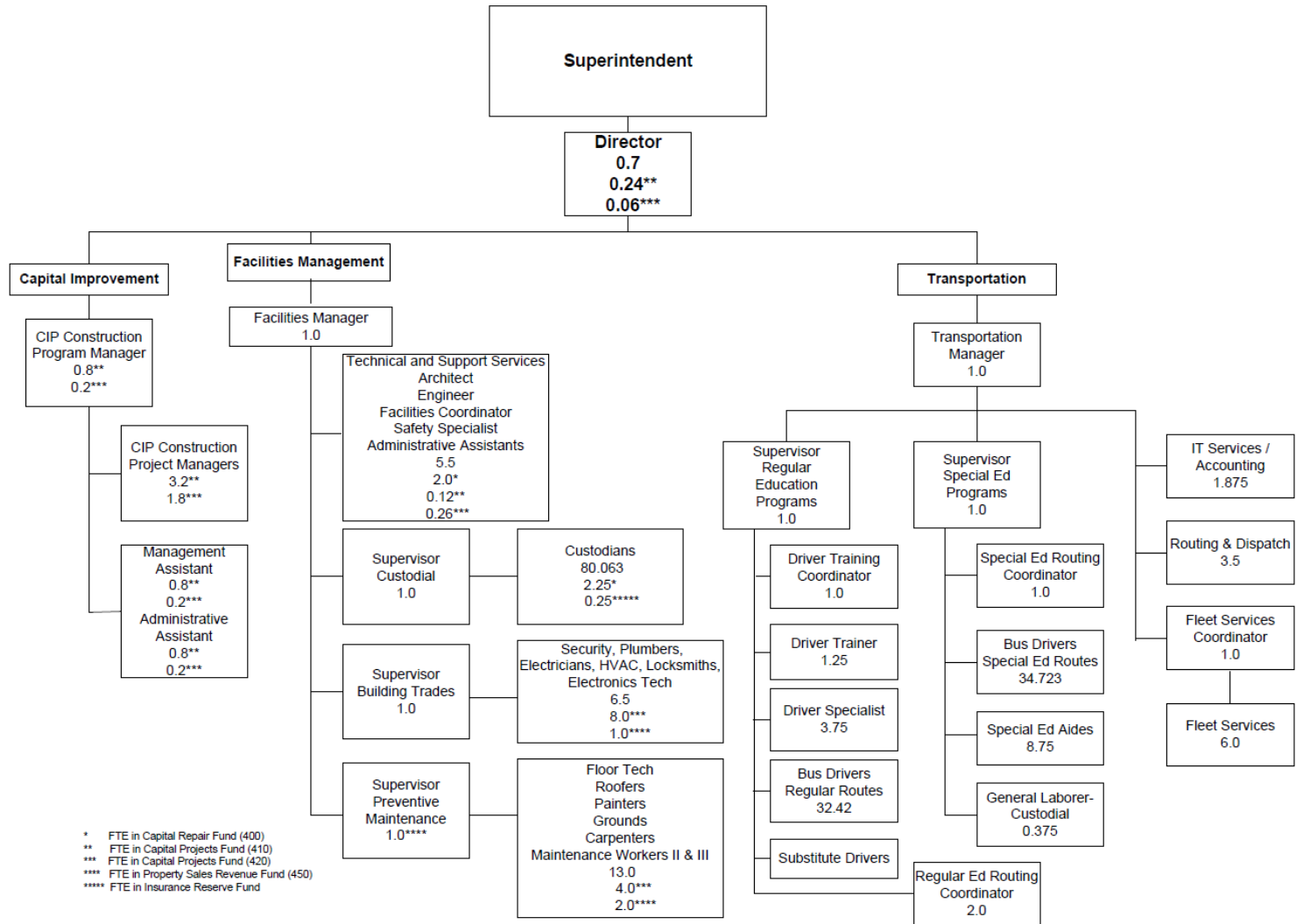
Instructional Services

**Instructional Services Organizational Chart
2014–2015 – Lane County School District 4J - Eugene, Oregon**



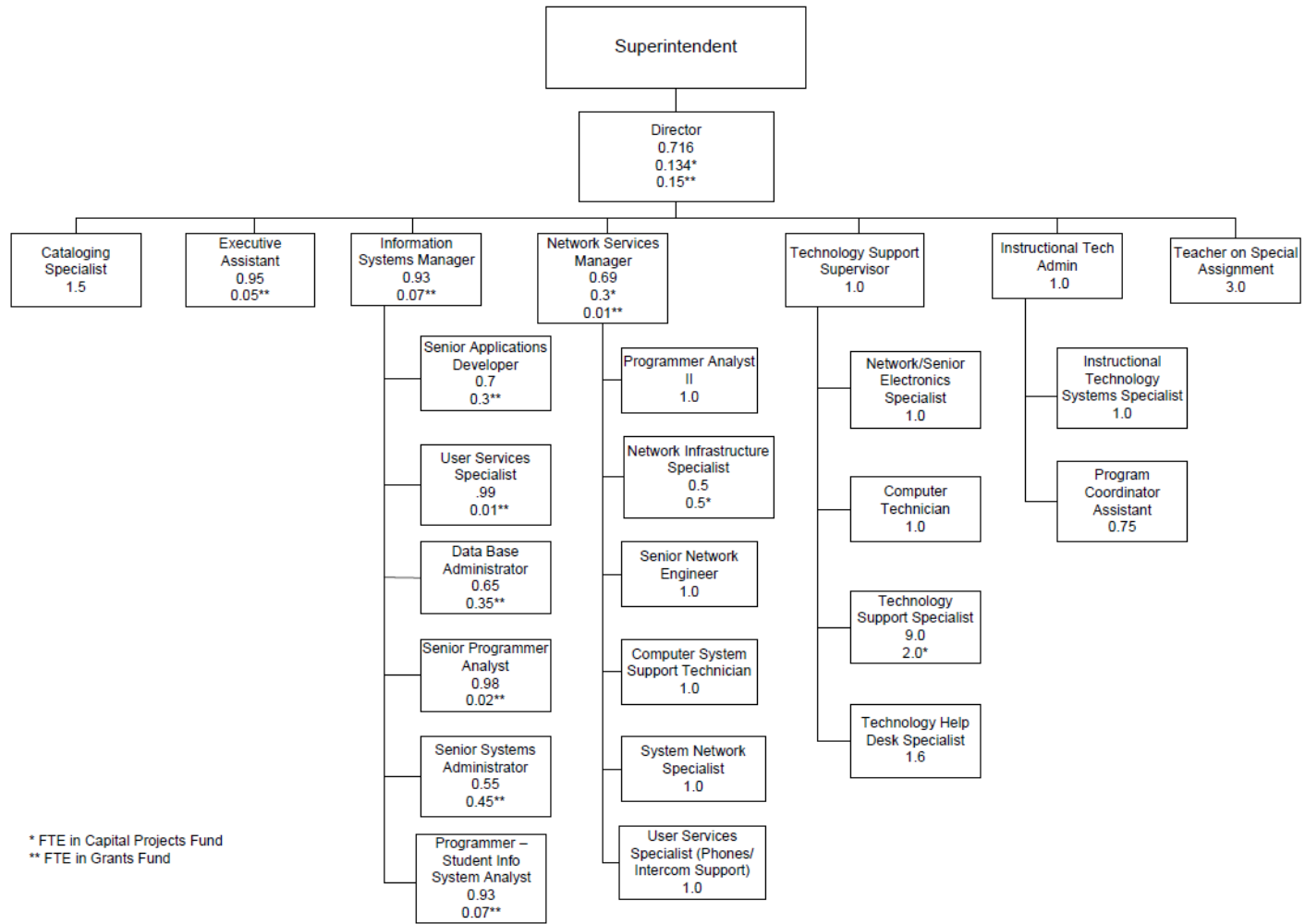
Facilities and Transportation Services

Facilities and Transportation Services - Organizational Chart
2014–2015 - Lane County School District 4J - Eugene, Oregon

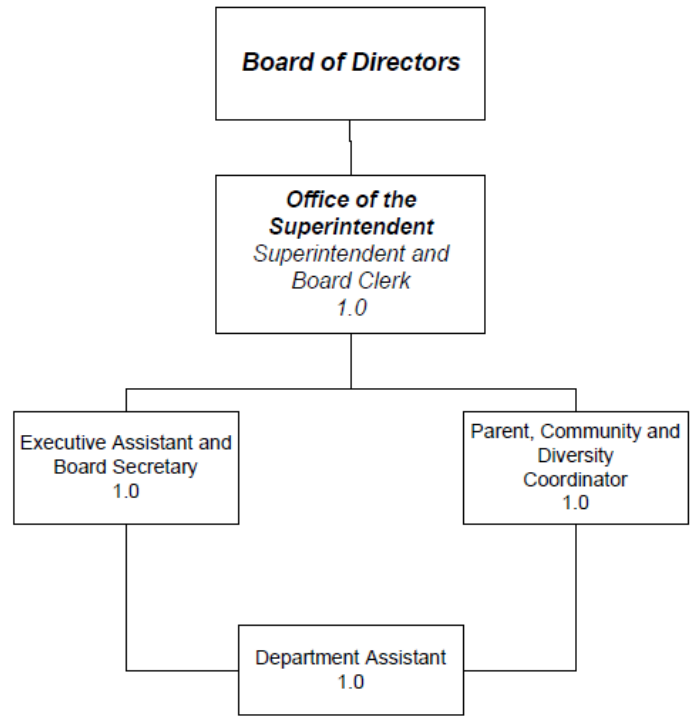


Technology

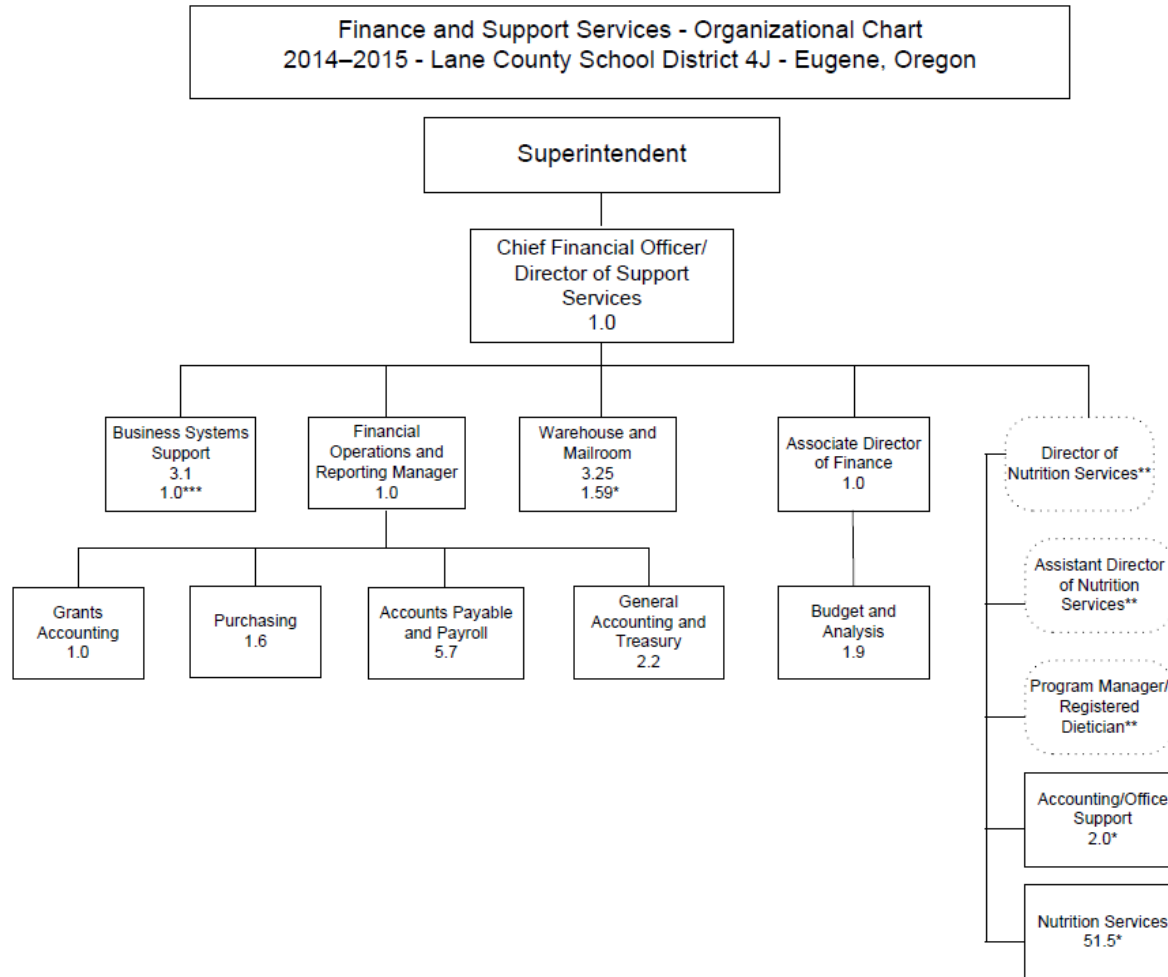
Technology Department – Organizational Chart
2014–2015 - Lane County School District 4J - Eugene, Oregon



Executive Administration - Organizational Chart
2014–2015 - Lane County School District 4J - Eugene, Oregon



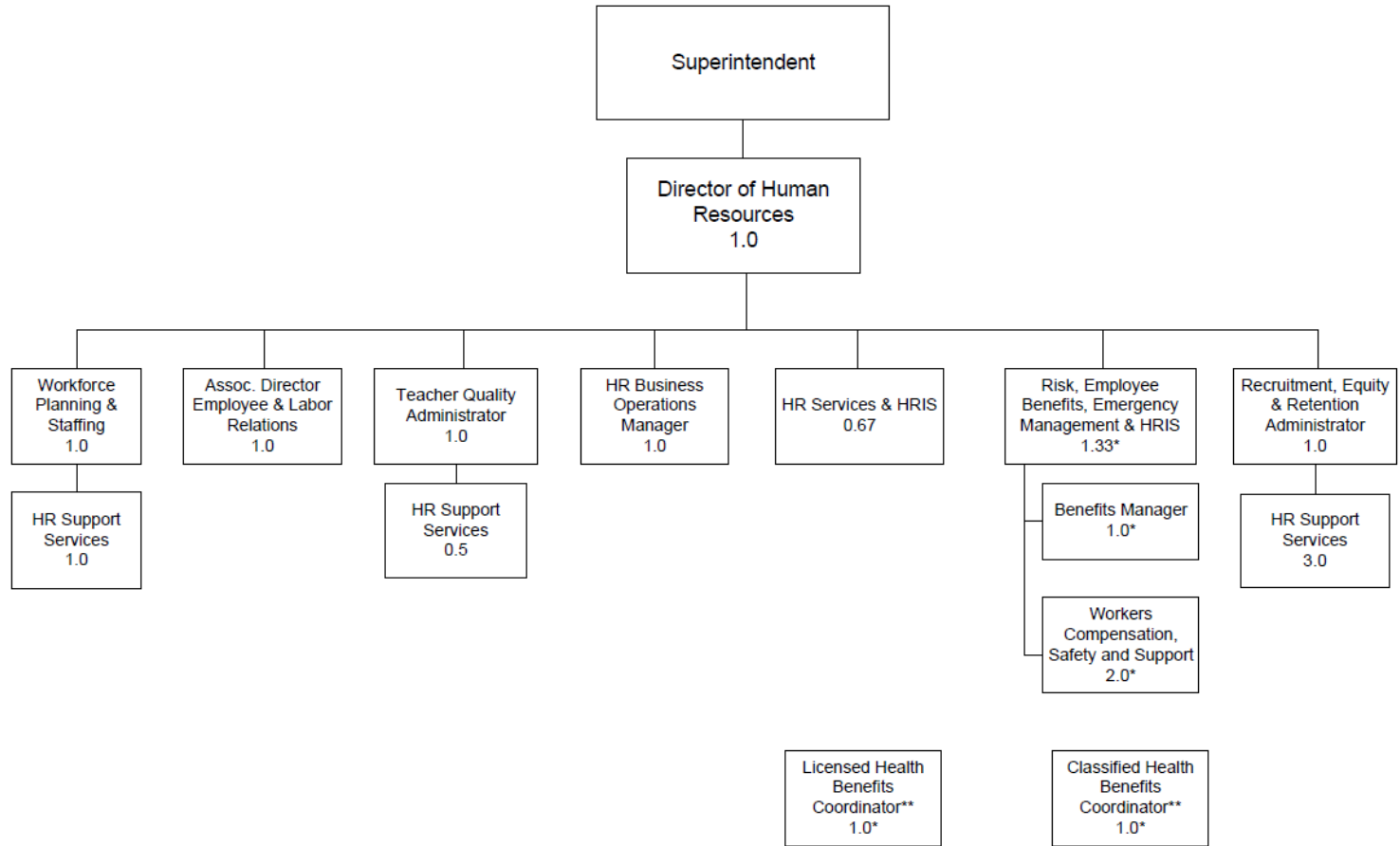
Finance and Support Services



*FTE in Nutrition Services Fund
 **Contracted position
 ***FTE in Capital Projects Fund

Human Resources

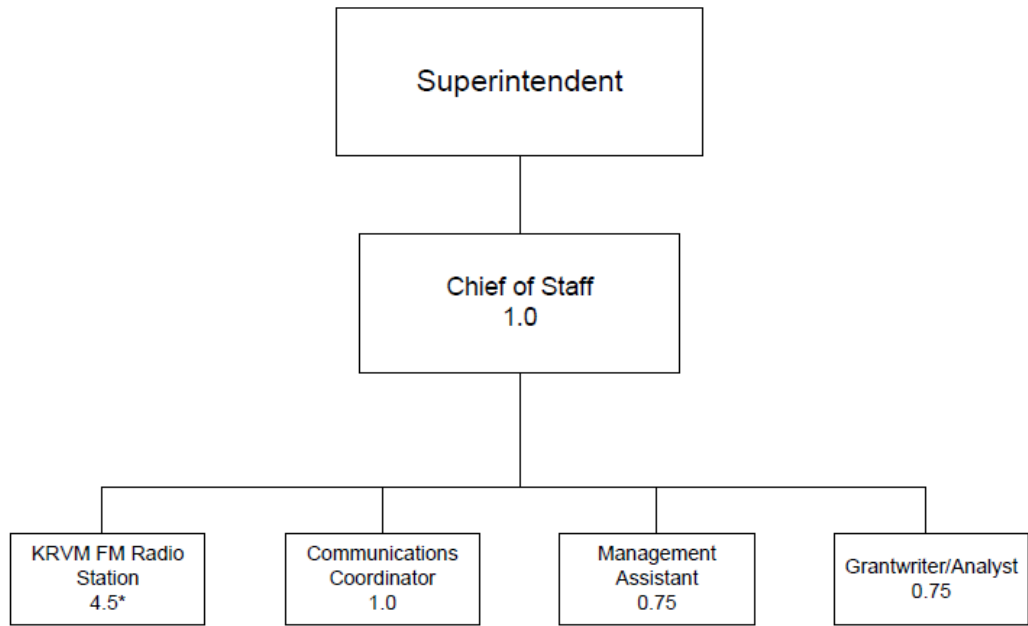
Human Resources Department - Organizational Chart
2014–2015 - Lane County School District 4J - Eugene, Oregon



*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
2014–2015 - Lane County School District 4J - Eugene, Oregon



*FTE in Grants Fund

Tax Levy Computation

	2013-14 Budget				2014-15 Budget			
	General Fund		Debt Service Fund	All Funds Total ¹	General Fund		Debt Service Fund	All Funds Total ¹
	Permanent (Inside M. 5 Limits)	Local Option (Inside M. 5 Limits)	(Outside M. 5 Limits)		Permanent (Inside M. 5 Limits)	Local Option (Inside M. 5 Limits)	(Outside M. 5 Limits)	
Total Requirements	\$149,112,000		\$27,421,886	\$175,044,886	\$159,047,200		\$29,939,188	\$188,986,388
Total Resources	(93,462,000)		(7,912,629)	(101,374,629)	(101,365,200)		(9,736,383)	(111,101,583)
Revenue Required to Balance	55,650,000	6,784,000	19,509,257	81,943,257	57,682,000	7,616,000	20,202,805	85,500,805
Loss Due to Constitutional Limit (Compression)	1,450,000	11,500,000		12,950,000	1,500,000	12,100,000		13,600,000
Uncollected Tax	3,083,509	375,894	1,080,988	4,540,391	3,035,895	400,842	1,063,306	4,500,043
Estimated Tax Imposed	60,183,509	18,659,894	20,590,245	99,433,648	62,217,895	20,116,842	21,266,110	103,600,847
Total Certified Levy	\$60,183,509	\$18,659,894	\$20,590,245	\$99,433,648	\$62,217,895	\$20,116,842	\$21,266,110	\$103,600,847
	2013-14 Actual				2014-15 Projected			
Tax Rate	\$4.7485	\$1.5000	\$1.5951	\$7.8436	\$4.7485	\$1.5000	\$1.5997	\$7.8482
Assessed Value (bonds approved before 2001) ²				\$12,721,001,567			\$0.0186	\$13,102,631,614
Assessed Value (bonds approved after 2001)				\$12,908,854,407			\$1.5811	\$13,296,120,039
							\$1.5997	

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

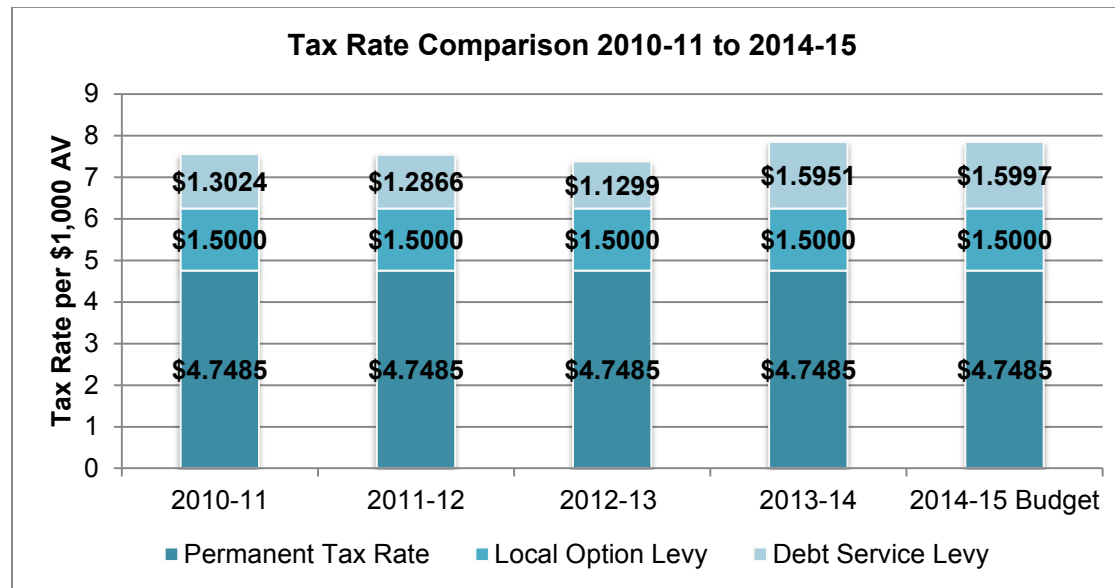
	2010-11	2011-12	2012-13	2013-14	2014-15 Budget
Permanent Tax Rate Operating Levy	\$4.7485	\$4.7485	\$4.7485	\$4.7485	\$4.7485
Local Option Levy	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000
Debt Service Levy	\$1.3024 ¹	\$1.2866	\$1.1299 ²	\$1.5951 ³	\$1.5997 ⁴

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 issuance of a portion of bonds approved in May 2011 and 2013.

⁴ Reflects the proposed issuance of a portion 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. The District will ask voters to renew this levy prior to its expiration.

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.

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	16,823	65.7	N/A
05/15/2000	Local Option Levy ²	27,100,000	28,449	16,229	63.6	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 ³	31,250,000	53,674	20,845	72.0	92.3
11/04/2008	Local Option Renewal ⁴	80,140,000	49,568	28,297	63.7	87.7
05/17/2011	G.O. Bonds	70,000,000	27,162	15,838	63.2	49.9
05/21/2013	G.O. Bonds	170,000,000	24,672	14,266	63.4	41.0

¹ Lane County voters only.

² 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.

³ 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.

⁴ 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.

Local Option Levy Tax Calculation Worksheet

This worksheet can be used to estimate what a household pays for 4J's local option levy.

Local Option Levy Tax Calculation

Use this worksheet to determine your share of the Local Option Levy

Assume: Measure 5 tax limit of \$5.00 per \$1,000 of Real Market Value
Measure 50 tax limit of \$5.5908 per \$1,000 of Assessed Value

Note: Property values may change from year to year. If the property values you use for this worksheet are from your prior year's property tax statement, your actual Local Option tax for this year may be different but should be similar.

Determine the Local Option "tax gap" on your property

Calculate the Measure 5 tax for your property.

1. Enter the Real Market Value of your property ("RMV Total") from your property tax statement ... _____
2. Multiply the amount on Line 1 by \$5.00 _____
3. Divide the amount on Line 2 by 1,000. _____
4. Enter the amount on Line 3. This represents your Measure 5 tax..... _____

Calculate the Measure 50 tax for your property.

5. Enter the Assessed Value of your property ("AVR Total") from your property tax statement. _____
6. Multiply the amount on Line 5 by \$5.5908 _____
7. Divide the amount on Line 6 by 1,000. _____
8. Enter the amount from Line 7. This represents your Measure 50 tax. _____

9. Subtract the amount on Line 8 from the amount on Line 4. If the amount is zero or less, enter zero (0). This represents the Local Option "tax gap" for your property.....

Apply the Local Option rate to your property's value

10. Enter your Assessed Value ("AVR Total") from Line 5 above. _____
11. Multiply the amount on Line 10 by \$1.50. _____
12. Divide the amount on Line 11 by 1,000. _____

13. Enter the amount from Line 12.
This represents the maximum possible Local Option tax on your property.....

Determine the amount you pay for the Local Option

- Compare Line 9 with Line 13. Enter the smaller amount.
This is the amount you pay for one year of the Local Option levy.....

Enrollment Projections and Methodology

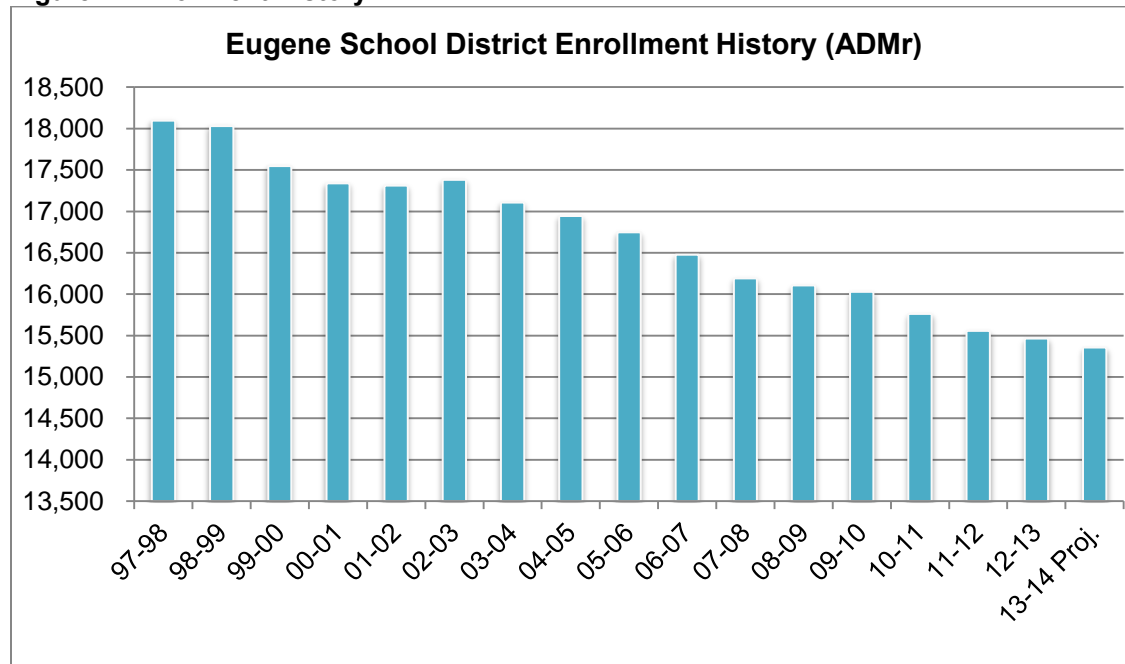
Enrollment History

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, but has been consistent. The decision of the State Legislature to allow open enrollment across the District for the five year period of 2012-13 through 2016-17 has had a positive impact on the rate of decline.

Figure 1. Enrollment History

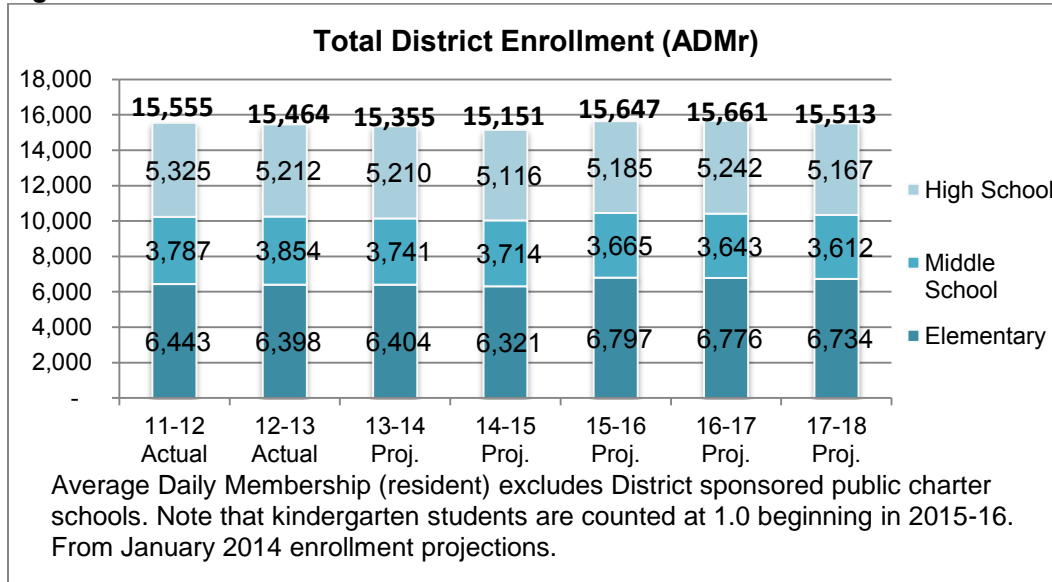


Note: Student enrollment is expressed as resident average daily membership (ADMr). It represents the average annual enrollment as of June 30 and counts kindergarten students at 0.5 ADM or half time. The State uses ADM as the basis for allocating funds under the State School Fund formula and provides additional weighting (ADMw) for special education, 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. ADMr for 97-98 through 10-11 excludes students enrolled in charter schools and alternative education programs. Beginning in 11-12, the ADMr above includes alternative education programs.

Enrollment Projection

Enrollment is projected each year for the next five years by the Research and Planning team in the District's Instruction Department. The graph below shows ADMr by school level (actual and projected) for recent history and the years in the forecast.

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 reflect 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. Three-year enrollment history.
4. Student transfer and open enrollment expectations.

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.

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 have based our projections of the number of open enrollment students in 2014-15 on our experience in 2012-13 and 2013-14, the first two years when open enrollment was available.

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

SCHOOL	10/1/2012 Enrollment	10/1/2013 Enrollment	2014-15 Projection	Projected Change from October to October
ADAMS	390	421	405	(16)
ATA ELEM.	92	0	0	0
AWBREY PARK	422	399	378	(21)
HOLT	543	562	553	(9)
BUENA VISTA	335	387	410	23
CAMAS RIDGE	429	390	377	(13)
CESAR CHAVEZ	456	449	440	(9)
CHARLEMAGNE	303	313	309	(4)
CORRIDOR	268	259	270	11
EDGEWOOD	395	403	377	(26)
EDISON	342	355	346	(9)
FAMILY	166	186	167	(19)
GILHAM	511	487	459	(28)
HOWARD	304	342	346	4
MCCORNACK	350	345	337	(8)
RIVER ROAD	340	317	344	27
SPRING CREEK	359	356	361	5
TWIN OAKS	227	233	227	(6)
WILLAGILLESPIE	526	531	514	(17)
YUJIN GAKUEN	267	280	286	6
ELEM TOTAL	7,025	7,015	6,906	(109)
ATA MS	300	262	277	15
CAL YOUNG	563	540	536	(4)
KELLY	405	402	417	15
KENNEDY	510	506	480	(26)
MADISON	472	466	472	6
MONROE	549	532	518	(14)
ROOSEVELT	592	573	575	2
SPENCER BUTTE	452	458	446	(12)
MS TOTAL	3,843	3,739	3,721	(18)
CHURCHILL	1,082	1,101	1,099	(2)
NORTH EUGENE	1,026	1,037	1,037	0
SHELDON	1,456	1,463	1,409	(54)
SOUTH EUGENE	1,398	1,449	1,391	(58)
ECCO	330	280	280	0
HS TOTAL	5,292	5,330	5,216	(114)
4J TOTAL	16,160	16,084	15,843	(241)

School Staffing Methodology

School staffing is allocated in two ways.

1. Teacher to Pupil Staffing Ratios

The District's projected base teacher staffing ratios for the 2014-15 school year will increase by an average of 1.45 students compared to actual 2013-14 ratios. Ratios are applied to projected enrollment at each school/program, which is adjusted by the school or program's Needs Index level, to determine classroom staffing.

	2013-14*	2014-15	Change
Grades K-5	1 to 27.15	1 to 28.56	1.41
Grades 6-8	1 to 28.15	1 to 29.59	1.44
Grades 9-12	1 to 29.22	1 to 30.68	1.46
* Ratios have been reduced from those shown in the 2013-14 adopted budget as a result of employee negotiations, which concluded after the 2013-14 budget was adopted.			

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.

Basic enrollment is the school's projected enrollment for the coming year. It is adjusted by 0.5 for kindergarten students and 0.25 for certain special education students (who are also served through the special education budget). The equity factor applied is a Needs Index, which is presented on the next 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 2014-15, 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.

2. Program Staffing

The District also allocates school staffing to provide school-wide support, such as counselors. These resources are provided to every school regardless of size, but may vary by school level. There are non-formula additions for new programs or special needs or circumstances, like split campuses or language immersion programs.

Needs Index

Weights >>>	50%	15%	5%	30%	100%
SCHOOL	% FRL	% SPED	% LEP	% Mobility	Needs Index
Adams	38.4	18.4	0.5	18.7	27.6
Awbrey Park	55.3	15.2	1.9	21.7	36.5
Buena Vista	28.1	7.4	1.8	10.8	18.5
Camas Ridge	40.9	11.7	3.0	18.9	28.0
Cesar Chavez	76.9	18.8	6.0	26.7	49.6
Charlemagne at Fox Hollow	17.9	4.1	0.0	7.3	11.8
Corridor	43.9	11.7	0.4	4.5	25.1
Edgewood	30.5	13.9	0.5	13.6	21.4
Edison	33.9	11.1	0.0	22.4	25.3
Family School	54.8	12.1	0.0	16.3	34.1
Gilham	36.3	15.2	2.0	15.8	25.3
Holt	56.4	15.9	0.5	27.1	38.7
Howard	73.9	18.5	4.5	39.6	51.8
McCornack	67.3	15.1	4.5	33.8	46.3
River Road/El Camino del Rio	66.2	11.4	10.1	34.5	45.7
Spring Creek	63.7	18.6	0.6	19.8	40.6
Twin Oaks	53.2	17.4	0.0	21.9	35.8
Willagillespie	48.4	14.7	1.9	21.3	32.9
Yujin Gakuen	33.2	5.1	2.0	22.5	24.2

Arts and Technology Academy	72.4	18.0	2.3	24.2	46.3
Cal Young	27.2	10.0	0.7	16.5	20.1
Kelly	67.6	13.7	3.4	27.6	44.3
Kennedy	48.3	13.5	1.6	15.3	30.8
Madison	51.1	14.4	0.0	16.8	32.7
Monroe	42.6	16.8	0.7	17.7	29.2
Roosevelt	25.3	9.4	0.8	14.3	18.4
Spencer Butte	31.4	16.6	0.4	10.4	21.3

Churchill	44.6	12.7	0.8	22.5	31.0
Early College & Career Options	35.7	19.1	0.5	172.9	72.6
North Eugene	54.4	12.9	1.4	37.2	40.3
Sheldon	27.6	12.8	0.3	19.9	21.7
South Eugene	22.5	8.3	0.2	14.7	16.9

FRL - percentage of students receiving free and reduced price lunches as of January 1st, 2014
 SPED - percentage of students receiving special education services in 2013-14 as submitted to ODE

LEP - percentage of students identified as English language learners for 2012-13, as of January 2013

MOBILITY - percentage of students who move schools/ mobility rate for 2012-13

Staffing Allocations

Eugene School District 4J

2014-15 Staffing

Summary of Licensed Staffing Allocation by School - General Fund only

March 17, 2014

Ratio Increase of 1.45

Cost Center	Elementary	Needs Index	2014-15 Budget Allocation				2013-14				2014-15	2013-14	2014-15	2013-14
			Projected Enrollment (K = 0.5) (1)	Program Staff FTE Counselors	Classroom FTE (2)	Total Allocated FTE	Projected Enrollment (K = 0.5) (1)	Program Staff FTE	Classroom FTE (3)	Grand Total FTE	Student to Classroom FTE Ratio	Student to Classroom FTE Ratio (3)	Student to Total FTE Ratio	Student to Total FTE Ratio (2)
104	Adams	27.6	369.00	0.00	12.50	12.50	377.00	0.00	13.50	13.50	29.5	27.1	29.5	27.1
109	Awbrey Park	36.5	346.00	0.50	12.50	13.00	390.00	0.50	14.50	15.00	27.7	25.0	26.6	25.0
270	Bertha Holt	38.7	512.50	0.75	18.50	19.25	505.50	0.75	19.00	19.75	27.7	25.5	26.6	25.5
373	Buena Vista	18.5	378.00	0.00	12.50	12.50	358.00	0.00	12.50	12.50	30.2	27.9	30.2	27.9
282	Camas Ridge	28.0	348.00	0.00	12.00	12.00	400.00	0.00	14.50	14.50	29.0	27.1	29.0	27.1
320	Cesar Chavez	49.6	403.50	0.75	15.00	15.75	434.00	0.75	17.25	18.00	26.9	23.8	25.6	23.8
189	Charlemagne	11.8	285.00	0.00	9.00	9.00	291.00	0.00	10.00	10.00	31.7	28.8	31.7	28.8
372	Corridor	25.1	248.50	0.25	8.50	8.75	248.50	0.25	9.00	9.25	29.2	26.2	28.4	26.2
248	Edgewood	21.4	349.50	0.00	11.50	11.50	362.00	0.00	13.00	13.00	30.4	27.4	30.4	27.4
170	Edison	25.3	320.50	0.00	11.00	11.00	304.00	0.00	11.00	11.00	29.1	28.1	29.1	28.1
375	Family School	34.1	155.00	0.00	5.50	5.50	178.00	0.00	6.25	6.25	28.2	26.3	28.2	26.3
193	Gilham	25.3	420.25	0.50	14.50	15.00	459.25	0.50	16.50	17.00	29.0	26.4	28.0	26.4
213	Howard	51.8	312.25	0.50	11.50	12.00	288.75	0.50	11.50	12.00	27.2	24.1	26.0	24.1
265	McCormack	46.3	310.00	0.50	11.50	12.00	322.50	0.50	11.50	12.00	27.0	24.5	25.8	24.5
307	River Road	45.7	313.50	0.50	11.50	12.00	314.00	0.50	12.50	13.00	27.3	23.2	26.1	23.2
326	Spring Creek	40.6	324.25	0.00	11.50	11.50	332.50	0.00	12.50	12.50	28.2	25.8	28.2	25.8
343	Twin Oaks	35.8	211.50	0.00	7.50	7.50	203.50	0.00	8.00	8.00	28.2	26.5	28.2	26.5
364	Willagillespie	32.9	471.00	0.50	16.50	17.00	492.75	0.50	18.00	18.50	28.5	25.5	27.7	25.5
371	Yujin Gakuen	24.2	261.50	0.25	9.00	9.25	241.00	0.25	8.50	8.75	29.1	26.7	28.3	26.7
	Elementary Total		6,339.75	5.00	222.00	227.00	6,502.25	5.00	239.50	244.50	28.56	25.91	27.93	25.91

(1) Projected Enrollment counts Kindergarten students at 0.5 and ESD students at 0.25.

(2) Classroom FTE rounded to the nearest 0.50.

(3) 2013-14 FTE and Ratio includes Open Enrollment FTE.

2014-15 Elementary Classified Staffing Allocations

REVISED: 3/17/2014

**** Classified Staffing is allocated in hours. ****

Staff allocation is based on projected enrollment of students with K =1.0.

Cost Center	School	Projected Enrollment		Program Staffing					2014-15 Classified Staffing	2013-14 Classified Staffing	Difference (4)	2014-15 Custodial Staffing (5)	Total Classified Staffing	Total Classified Staffing FTE
		Projected Enrollment with K=1.0 (7)	Proj. Kinder. Enroll. K=1.0	Kinder. Aide Hours (1)	Office Manager (2)	Additional Hours (3)	Crossing Guard (6)	Additional Hours Enrollment > 450						
104	ADAMS	397.5	57.0	5.867	8.000	12.791			26.658	26.085	0.573	14.000	40.658	5.082
109	AWBREY PARK (4)	378.0	64.0	6.587	8.000	12.164	1.000		27.751	28.337	(0.586)	16.000	43.751	5.469
270	BERTHA HOLT (4)	553.0	81.0	8.337	8.000	17.795	2.000	1.600	37.732	37.390	0.342	16.000	53.732	6.717
373	BUENA VISTA	410.0	64.0	6.587	8.000	13.194	1.500		29.281	29.536	(0.255)	14.000	43.281	5.410
282	CAMAS RIDGE	377.0	58.0	5.970	8.000	12.132			26.102	28.283	(2.181)	13.000	39.102	4.888
320	CESAR CHAVEZ	440.0	73.0	7.514	8.000	14.159			29.673	30.306	(0.633)	16.000	45.673	5.709
189	CHARLEMAGNE	309.0	48.0	4.941	8.000	9.944			22.885	23.197	(0.312)	12.000	34.885	4.361
372	CORRIDOR	270.0	43.0	4.426	8.000	8.689		0.800	21.915	17.722	4.193	7.000	28.915	3.614
248	EDGEWOOD	377.0	55.0	5.661	8.000	12.132	1.000		26.793	27.466	(0.673)	13.000	39.793	4.974
170	EDISON	346.0	51.0	5.249	8.000	11.134			24.383	22.754	1.629	13.000	37.383	4.673
375	FAMILY SCHOOL	167.0	24.0	2.470	4.000	5.374			11.844	12.292	(0.448)	-	11.844	1.481
193	GILHAM	452.3	64.0	6.587	8.000	14.553	2.000	1.600	32.740	34.574	(1.834)	16.000	48.740	6.093
213	HOWARD	337.8	51.0	5.249	8.000	10.869	1.000		25.118	23.704	1.414	14.000	39.118	4.890
265	MCCORNACK	337.0	54.0	5.558	8.000	10.845	1.000		25.403	25.919	(0.516)	16.000	41.403	5.175
307	RIVER ROAD	344.0	61.0	6.279	8.000	11.070			25.349	25.185	0.164	14.000	39.349	4.919
326	SPRING CREEK	352.8	57.0	5.867	8.000	11.351			25.218	25.654	(0.436)	13.000	38.218	4.777
343	TWIN OAKS	227.0	31.0	3.191	8.000	7.305			18.496	18.675	(0.179)	12.000	30.496	3.812
364	WILLAGILLESPIE	508.0	74.0	7.617	8.000	16.347		1.600	33.564	32.876	0.688	16.000	49.564	6.196
371	YUJIN GAKUEN	286.0	49.0	5.043	8.000	9.203		0.800	23.046	17.594	5.452	7.000	30.046	3.756
	TOTAL	6,869.3	1,059.0	109.000	148.000	221.051	9.500	6.400	493.951	487.549	6.402	242.000	735.951	91.994

- (1) 109.0 hours Kindergarten Aide allocated proportionately based on projected kindergarten enrollment.
- (2) 8.0 hours per building.
- (3) 221.0 hours distributed proportionately based on projected enrollment
- (4) Year-over-year Difference due to -1.600 hours at Cesar Chavez since projected enrollment below 450, and +4.000 hours Secretary (Office Manager) at Corridor and Yujin Gakuen.
- (5) Custodial staffing is assigned to neighborhood schools for buildings that house both neighborhood and alternative schools. Family School custodians allocated via ATA.
- (6) Crossing Guard allocation is dedicated and outside the regular staffing allocation.
- (7) Projected enrollment includes special ed. Students defined as ESD students at 0.25 FTE.

Eugene School District 4J

2014-15 Staffing

Summary of Licensed Staffing Allocation by School - General Fund only

April 8, 2014 - REVISED

Ratio Increase of 1.45

Cost Center	Middle	Needs Index	2014-15 Budget Allocation				2013-14				2014-15 Student to Classroom FTE Ratio	2013-14 Student to Classroom FTE Ratio (3)	2014-15 Student to Total FTE Ratio	2013-14 Student to Total FTE Ratio (3)
			Projected Enrollment (1)	Program Staff FTE Counselors	Classroom FTE (2)	Total Allocated FTE	Projected Enrollment (1)	Program Staff FTE	Classroom FTE (3)	Grand Total FTE				
436	Arts and Technology	46.3	282.00	1.00	10.20	11.20	290.51	1.00	11.00	12.00	27.6	26.4	25.2	24.2
506	Cal Young	20.1	536.00	1.00	17.60	18.60	568.11	1.00	19.60	20.60	30.5	29.0	28.8	27.6
524	Kelly	44.3	417.00	1.00	15.40	16.40	415.00	1.00	15.60	16.60	27.1	26.6	25.4	25.0
545	Kennedy	30.8	469.00	1.00	16.00	17.00	521.00	1.00	18.80	19.80	29.3	27.7	27.6	26.3
554	Madison	32.7	472.00	1.00	16.20	17.20	478.00	1.00	17.20	18.20	29.1	27.8	27.4	26.3
557	Monroe	29.2	508.25	1.00	17.20	18.20	545.46	1.00	19.20	20.20	29.5	28.4	27.9	27.0
566	Roosevelt	18.4	575.00	1.00	18.60	19.60	578.00	1.00	19.80	20.80	30.9	29.2	29.3	27.8
578	Spencer Butte	21.3	439.25	1.00	14.40	15.40	443.50	1.00	15.20	16.20	30.5	29.2	28.5	27.4
	Middle School Total		3,698.50	8.00	125.60	133.60	3,839.58	8.00	136.40	144.40	29.45	28.15	27.68	26.59

- (1) Projected Enrollment counts ESD students at 0.25
- (2) Rounded to the nearest 0.20 FTE
- (3) 2013-14 FTE and Ratio included Open Enrollment FTE

2014-15 Middle School Classified Staffing Allocations

REVISED: 3/17/2014

**** Classified Staffing is allocated in hours. ****

Cost Center	School	Projected Enrollment (1)	Staffing Allocation based on SES (2)	Staffing Allocation based on Enrollment	Program Staffing (4)	Safe Schools	Crossing Guard	2014-15 Classified Staffing	2013-14 Classified Staffing	Difference	2014-15 Custodial Staffing (3)	Total Classified Staffing	Total Classified Staffing FTE
436	Arts and Technology	282.0	0.945	0.576	20.000	3.750		25.271	25.247	0.024	24.000	49.271	6.159
506	Cal Young	536.0	0.688	1.094	24.000	3.750	2.000	31.532	31.598	(0.066)	22.000	53.532	6.692
524	Kelly	417.0	1.215	0.851	24.000	3.750		29.816	29.870	(0.054)	26.000	55.816	6.977
545	Kennedy	469.0	1.154	0.957	24.000	3.750		29.861	29.915	(0.054)	21.000	50.861	6.358
554	Madison	472.0	1.125	0.963	24.000	3.750		29.838	29.886	(0.048)	21.000	50.838	6.355
557	Monroe	508.3	1.068	1.037	24.000	3.750		29.855	29.720	0.135	21.000	50.855	6.357
566	Roosevelt	575.0	0.679	1.174	24.000	3.750	1.000	30.603	30.648	(0.045)	24.000	54.603	6.825
578	Spencer Butte	439.3	0.674	0.897	24.000	3.750		29.321	29.213	0.108	20.000	49.321	6.165
	TOTAL	3,698.5	7.548	7.549	188.000	30.000	3.000	236.097	236.098	(0.001)	179.000	415.097	51.887

Total Staffing Time Available 7.549

Note: Safe School Funding must be used for campus monitors

(1) Projected enrollment includes special ed. students defined as ESD students at .25 FTE.

(2) Based on the number of students qualifying for free/reduced meals

(3) Program Staffing includes: 8.000 hours M.S. Secretary; 8.000 hours M.S. Records & Scheduling Assistant; and 8.000 hours Other Support (ATA and Family School allocated 4.00 hours each)

Eugene School District 4J 2014-15 Staffing
 Summary of Licensed Staffing Allocation by School - General Fund only
 March 17, 2014

Ratio Increase of 1.45

Cost Center	High	Needs Index	2014-15 Budget Allocation								
			Projected Enrollment	Program Staff FTE					Classroom FTE (3)	Total Allocated FTE	
				Counselors	Athletic Dir., Trainer, Fresh. Sp. (2)	IB Coord.	High Needs Supplement	Ninth Grade Full Schedule			I.H.S. Adjustment/ Other (4)
678	Churchill	31.0	987	2.00	1.80		1.54	2.50	0.39	32.75	40.98
661	Churchill I.H.S.(1)		113					0.00	(0.39)	3.25	2.86
	Total Churchill		1,099	2.00	1.80	0.00	1.54	2.50	0.00	36.00	43.84
640	North Eugene	40.3	1,024	2.00	1.80	0.20	2.04	2.50		35.25	43.79
	Total North		1,024	2.00	1.80	0.20	2.04	2.50		35.25	43.79
652	Sheldon	21.7	1,216	2.50	1.80		1.04	3.25	0.57	39.00	48.16
661	Sheldon I.H.S.(1)		161					0.00	(0.57)	4.75	4.18
	Total Sheldon		1,376	2.50	1.80	0.00	1.04	3.25	0.00	43.75	52.34
660	South Eugene	16.9	1,166	2.50	1.80		0.79	3.25	0.75	36.75	45.84
661	South Eugene I.H.S.(1)		215					0.00	(0.75)	6.25	5.50
	Total South		1,381	2.50	1.80	0.00	0.79	3.25	0.00	43.00	51.34
610	ECCO	72.6	175	1.00	0.00	0.00	0.86	0.00	0.00	6.75	8.61
661	Eugene I.H.S.		488	0.00	0.00	0.60	0.00	0.00	3.75	0.00	4.35
	to be allocated			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (excl. I.H.S.):		4,566	10.00	7.20	0.20	6.27	11.50	1.71	150.50	187.38
	Total I.H.S. (1)		488	0.00	0.00	0.60	0.00	0.00	2.04	14.25	16.89
	High School TOTAL		5,054	10.00	7.20	0.80	6.27	11.50	3.75	164.75	204.27

- (1) International High School (I.H.S.)
- (2) Includes allocations for 0.75 FTE Athletic Director, 0.8 FTE Trainer, and 0.25 FTE Freshman Specialist per School.
- (3) Rounded to the nearest 0.25 FTE.
- (4) 3.75 FTE added to I.H.S. to implement the common high school schedule. Balance represents FTE moved from I.H.S. to regular high school programs.

Eugene School District 4J 2014-15 Staffing
 Summary of Licensure Staffing Allocation by School - General Fund only
 March 17, 2014

Cost Center	High	2014-15 Student to Classroom FTE Ratio	2013-14 Student to Classroom FTE Ratio	2014-15 Student to Total FTE Ratio	2013-14 Student to Total FTE Ratio	2013-14 Projected Enrollment	2013-14 Total Allocated FTE
678	Churchill					933	41.16
661	Churchill I.H.S.(2)					104	2.89
	Total Churchill	30.5	28.8	25.1	23.5	1,037	42.60
640	North Eugene					1,027	45.50
	Total North	29.0	27.9	23.4	22.6	1,027	47.31
652	Sheldon					1,278	52.52
661	Sheldon I.H.S.(2)					161	4.43
	Total Sheldon	31.5	29.9	26.3	25.3	1,439	57.73
660	South Eugene					1,166	47.33
661	South Eugene I.H.S.(2)					222	5.97
	Total South	32.1	30.8	26.9	26.0	1,388	53.39
610	ECCO	25.9	24.9	20.3	22.7	255	11.25
661	Eugene I.H.S.					487	4.35
	to be allocated						0.00
	Total (excl. I.H.S.):	30.3	28.9	24.4	23.6	4,659	197.76
	Total I.H.S. (1)	34.2	32.5	28.9	27.6	487	17.64
	High School TOTAL	30.68	29.22	24.74	23.89	5,147	215.40

2014-15 High School Classified Staffing Allocations

REVISED: 3/17/2014

** Classified Staffing is allocated in hours. **

Cost Center	School	Projected Enrollment (1)	Allocation based on Projected Enrollment (2)	Allocation based on SES (3)	Safe Schools (4)	Registrar Help	Add. Suppt.	School-to-Work Coord.	2014-15 Classified Staffing	2013-14 Classified Staffing	Difference (6)	2014-15 Custodial Staffing	Total Classified Staffing	Total Classified Staffing FTE
678	Churchill	986.5	23.023	31.716	10.587	4.000		4.000	73.326	64.286	9.040	40.000	113.326	14.166
661	IHS	112.5	7.200						7.200	7.200	-	-	7.200	0.900
	Subtotal	1,099.0	30.223	31.716	10.587	4.000		4.000	80.526	71.486	9.040	40.000	120.526	15.066
640	North Eugene	1,023.5	23.886	27.832	9.859	4.000	-	4.000	69.577	68.898	0.679	36.000	105.577	13.197
652	Sheldon	1,215.5	28.367	23.907	13.255	4.000		4.000	73.529	74.371	(0.842)	40.000	113.529	14.191
	IHS	160.5	7.200						7.200	7.200	-	-	7.200	0.900
	Subtotal	1,376.0	35.567	23.907	13.255	4.000		4.000	80.729	81.571	(0.842)	40.000	120.729	15.091
660	South Eugene	1,165.5	27.200	19.021	13.299	4.000		4.000	67.520	68.396	(0.876)	50.000	117.520	14.690
	IHS	215.0	7.200						7.200	7.200	-	-	7.200	0.900
	Subtotal	1,380.5	34.400	19.021	13.299	4.000		4.000	74.720	75.596	(0.876)	50.000	124.720	15.590
661	I.H.S.		3.600						3.600	3.600	-	-	3.600	0.450
610	ECCO (5)	175.0	14.400				9.153		23.553	23.553	-	-	23.553	2.944
	Young Parent Program								24.000	21.000	3.000	-	24.000	3.000
	Subtotal		14.400	-	-	-	9.153	-	47.553	44.553	3.000	-	47.553	5.944
	TOTAL	5,054.0	142.076	102.476	47.000	16.000	9.153	16.000	356.705	345.704	11.001	166.000	522.705	65.338

(1) High school projected enrollment includes one half of IHS projected enrollment and special ed. students defined as ESD students at .25 FTE.

(2) Each I.H.S. receives 7.2 hours program staffing.

(3) Based on the percentage of students qualifying for free/reduced meals from feeder schools

(4) Staffing must be used for campus monitors. Allocated based on enrollment.

(5) ECCO allocation amounts, including Young Parent Program, are fixed amounts.

(6) Year-over-year Difference represents: +4.000 hours Registrar Help at Churchill and North Eugene, and +3.000 hours at the Child Development Center (ECCO Young Parent Program).

Staff Conversion and Costing Table

The Staff Conversion and Costing Table reflects the full budget cost of an average licensed and/or classified full time equivalent (FTE) employee. This version of the Staff Conversion and Costing Table was used in the development of the 2014-15 budget.

2014-15 STAFF CONVERSION AND COSTING TABLE February 14, 2014

Below are average staff salary, payroll and benefits costs to use for calculating additional staffing from donated funds and for converting licensed FTE and classified hours. Amounts can be used for both conversion purposes and costing additional staffing. *Classified conversions are stated in terms of hours and not FTE.*

Remember that donated funds from parent groups and other sources must be sent to Financial Services prior to hiring staff, and that there is a 10% equity surcharge on staffing moneys donated to any specific school.*

These rates may be used for all staffing conversions.

Below are average staff salary and benefits costs to use for calculating staffing funded with grants or conversions of materials and supplies budgets.

AVERAGE STAFFING COSTS **

Licensed Staff (191 days)

Regular Staff				.10 FTE =	\$10,105
	Salary Account	111	\$5,933		
	Fixed Costs	200s	\$2,676		
	Fringe Benefits	240s	\$1,496		
Extended Contract				1 day =	\$431
	Salary Account	131	\$311		
	Fixed / Fringe Costs	200s	\$120		
Substitute Teacher				1 day =	\$230
	Salary Account	121	\$173		
	Fixed / Fringe Costs	200s	\$57		
<u>Classified - Grade 10 and lower</u>				1 Hour =	\$6,673
	Salary Account	112	\$3,508		
	Fixed Costs	200s	\$1,391		
	Fringe Benefits	244	\$1,774		
<u>Classified - Grade 11 and higher</u>				1 Hour =	\$7,816
	Salary Account	112	\$4,326		
	Fixed Costs	200s	\$1,716		
	Fringe Benefits	244	\$1,774		

* Please contact a member of the Budget team (budget@4j.lane.edu) for help in costing additional staffing or converting one type of staffing to another, e.g., licensed to classified. Financial Services will work with you to determine the amount that needs to be billed to your school for staffing purchased with outside funds.

** Average staffing costs reflect status quo contract provisions. If contract negotiations result in a different number of days, this table will be updated to reflect new average staffing costs.

According to Board policy, staff positions funded through donations will be created only after the funds have been received by the district. Funds are considered to be received by the district upon confirmation by Financial Services that your payment has been received. After that, Human Resources can implement your staffing changes.

For staffing funded through Eugene Education Fund (EEF) grants, please notify Maria Montes (montes_m@4j.lane.edu, ext. 7607) of your budget decisions, in addition to your Human Resources representative.

2014-15 STAFF CONVERSION AND COSTING TABLE
Payroll and Employee Benefit Costs
February 14, 2014

For budgeting, converting supply and materials budgets to FTE, and projecting additional staff costs (i.e., targeted funding).

Description	Account	Licensed (111, 123)	Classified (112)	Administrative (113)	Supervisory (114)	Professional (118)
PERS, OPSRP, IAP (Pick-Up)	** 211	29.19%	29.19%	29.19%	29.19%	29.19%
FICA	220	7.65%	7.65%	7.65%	7.65%	7.65%
Workers Comp (classroom, office)	* 231	1.12%	1.12%	1.12%	1.12%	1.12%
Unemployment	232	0.50%	0.50%	0.50%	0.50%	0.50%
District Retirement		4.20%	1.20%	1.05%	1.05%	1.05%
Allocated substitute costs		2.45%				
Payroll Costs		45.11%	39.66%	39.51%	39.51%	39.51%
Insurance	** 244	\$13,880	\$14,020	\$13,740	\$13,740	\$13,740
Professional Development	241			\$1,700	\$1,200	\$1,200
TSA Contrib.	243	\$1,080	\$170	\$4,675	\$3,900	\$4,175
Benefits		\$14,960	\$14,190	\$20,115	\$18,840	\$19,115

Description	Account	Lcnd. Subs (121)	Class. Temp. (122, 124)	Extra Duty (15X)	Ext'd Contract / Overtime (131, 132)
PERS, OPSRP, IAP (Pick-Up)	** 211	15.46%	0.00%	29.19%	29.19%
FICA	220	7.65%	7.65%	7.65%	7.65%
Workers Comp (classroom, office)	* 231	1.12%	1.12%	1.12%	1.12%
Unemployment	232	0.50%	0.50%	0.50%	0.50%
Insurance	** 244	7.95%			
Payroll Costs		32.68%	9.27%	38.46%	38.46%

- * Bus drivers / mechanics 5.40%
- Maintenance / warehouse 4.50%
- Cooks 4.00%

** Insurance and PERS rates represent weighted average payments by group.

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	238.630	\$ 14,174,398
1121	CLASSROOM TEACHERS	125.670	7,453,755
1131	CLASSROOM TEACHERS	184.930	10,975,055
1132	HIGH SCHOOL EXTRA-CURRICULAR	7.200	427,176
1210	TALENTED AND GIFTED	0.250	16,351
1220	SPECIAL EDUCATION TEACHERS	17.550	927,043
1229	SPECIAL EDUCATION TEACHERS	6.000	345,873
1250	SPECIAL EDUCATION TEACHERS	61.240	3,506,529
1260	SPECIAL EDUCATION TEACHERS	1.250	74,560
1280	ALTERNATIVE EDUCATION TEACHERS	5.270	333,035
1291	ENGLISH-LANGUAGE TEACHERS	12.550	714,572
1294	HOME INSTRUCTION	0.500	34,037
2110	SOCIAL WORKERS	4.250	263,791
2122	COUNSELORS	23.000	1,364,590
2131	NURSES	11.500	613,969
2143	SCHOOL PSYCHOLOGISTS	9.350	623,626
2152	SPEECH SPECIALIST	17.760	1,082,394
2169	MISCELLANEOUS SUPPORT OF EDUCATIONAL SERVICE	6.930	427,293
2211	TEACHER ON SPECIAL ASSIGNMENT	3.100	198,148
2222	MEDIA SPECIALIST	8.500	505,440
2240	INSTRUCTIONAL STAFF DEVELOPMENT	2.800	166,124
2660	TEACHER ON SPECIAL ASSIGNMENT	3.000	184,419
Total-General Fund		751.230	\$ 44,412,177
Other Funds			
Insurance Reserve Fund			
2641	BENEFITS COORDINATOR	1.000	\$ 69,858
Total-Insurance Reserve Fund		1.000	\$ 69,858
Total-Funds Other Than General Funds		1.000	\$ 69,858
Total Licensed-All Funds		752.230	\$ 44,482,035

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

2013-14 Licensed Professional Salary Plan
Effective January 29, 2014 and ending June 30, 2014

182 Days

Level	Bachelors	Bachelors +23	Bachelors +45	Bachelors +60, Masters	Bachelors +83, B+68 w/ Masters, Masters +23	Bachelors +105, B+90 w/ Masters, Masters +45	Doctorate, Masters +90
1	33,593	34,836	36,125	37,462	38,848	40,285	41,776
2	34,836	36,125	37,462	38,848	40,285	41,776	43,322
3	36,125	37,462	38,848	40,285	41,776	43,322	44,925
4	36,793	38,154	39,566	41,030	42,548	44,122	45,755
5	37,474	38,861	40,299	41,790	43,336	44,939	46,602
6	38,861	40,299	41,790	43,336	44,939	46,602	48,326
7	40,299	41,790	43,336	44,939	46,602	48,326	50,114
8	41,790	43,336	44,939	46,602	48,326	50,114	51,968
9	43,336	44,939	46,602	48,326	50,114	51,968	53,891
10	44,939	46,602	48,326	50,114	51,968	53,891	55,885
11**	46,602	48,326	50,114	51,968	53,891	55,885	57,953
12	48,326	50,114	51,968	53,891	55,885	57,953	60,097
13	50,114	51,968	53,891	55,885	57,953	60,097	62,321
16*	51,968	53,891	55,885	57,953	60,097	62,321	64,627
Longevity 16	53,891	55,885	57,953	60,097	62,321	64,627	67,018
Longevity 17	-	-	-	-	-	66,566	69,029

This is the 2013-14 salary schedule. It will be updated when negotiations between the Eugene Education Association (EEA) and the District are completed.

16* is 3.7% greater than Step 13 and is halfway between Step 13 and Longevity.

** Highest entry level for 2013-14.

The 2013-14 Salary Plan reflects a decrease in the total number of contract days from 191 to 182. Between July 1, 2013 and January 28, 2014, the Salary Plan will have no cost of living increase. Effective January 29, 2014, the Salary Plan will be 0.8% higher than the July 1, 2013-January 28, 2014 Salary Plan.

Classified Positions and Salary Schedule

Classified Positions				
Positions Budgeted Under Object 112*				
<u>Function</u>	<u>Position</u>	<u>FTE</u>	<u>Salary Cost by Function</u>	
General Fund				
Direct Classroom Services				
1111	BILINGUAL EDUCATIONAL ASSIST	5.360	\$	135,614
	EDUCATIONAL ASSISTANT	18.000		492,563
	KINDER EDUCATIONAL ASSISTANT	11.270		295,011
	SCHOOL PLUS PROGRAM COORD	0.500		15,895
1121	BILINGUAL EDUCATIONAL ASSIST	0.700		16,767
	EDUCATIONAL ASSISTANT	2.060		56,944
	READ RIGHT EDUCATIONAL ASSIST	0.300		8,531
	EDUCATION SKILLS TRAINER	0.740		24,210
1131	BILINGUAL EDUCATIONAL ASSIST	1.000		24,057
	CAREER CENTER ASSISTANT	2.500		65,806
	EDUCATIONAL ASSISTANT	0.420		11,148
	READ RIGHT EDUCATIONAL ASSIST	1.750		48,424
	VOC TRAINING ASSISTANT	1.000		30,376
	POST GRAD PLANNING SPECIALIST	4.000		118,384
1221	1:1 EDUCATIONAL ASSISTANT	6.350		174,927
	AUTISM 1:1 EDUCATIONAL ASSIST	11.950		327,531
	SPED EDUCATIONAL ASSISTANT	23.060		557,067
1222	1:1 EDUCATIONAL ASSISTANT	2.810		76,656
	AUTISM 1:1 EDUCATIONAL ASSIST	2.130		58,072
	SPED EDUCATIONAL ASSISTANT	9.500		243,608
1223	1:1 EDUCATIONAL ASSISTANT	7.760		211,642
	AUTISM 1:1 EDUCATIONAL ASSIST	11.160		308,532
	COGNITIVE EDUCATIONAL ASSIST	5.000		139,338
	SPED EDUCATIONAL ASSISTANT	22.560		584,457
	VOC TRAINING ASSISTANT	1.000		32,552
1229	COICIAL SKILLS SPEC-AUTISM	1.000		34,068
1251	BEHAVIORAL EDUCATIONAL ASSIST	7.160		191,043
	COGNITIVE EDUCATIONAL ASSIST	13.630		366,892
	SPED EDUCATIONAL ASSISTANT	7.000		187,481
1252	1:1 EDUCATIONAL ASSISTANT	0.500		13,272
	BEHAVIORAL EDUCATIONAL ASSIST	1.750		46,694
	COGNITIVE EDUCATIONAL ASSIST	6.750		181,696
	SPED EDUCATIONAL ASSISTANT	2.000		53,566
1253	BEHAVIORAL EDUCATIONAL ASSIST	1.750		43,684
	PROGRAM COORD ASSISTANT	1.250		38,823
	SPED EDUCATIONAL ASSISTANT	0.880		25,019
	VOC TRAINING ASSISTANT	2.000		65,104
1254	1:1 EDUCATIONAL ASSISTANT	0.750		19,908
	SPED EDUCATIONAL ASSISTANT	0.750		20,405
1280	PROGRAM COORD ASSISTANT	0.540		15,024
1291	BILINGUAL EDUCATIONAL ASSIST	1.750		49,754
	EDUCATIONAL ASSISTANT	1.500		42,647
	PROGRAM COORD ASSISTANT	1.000		33,739
Subtotal–Direct Classroom Services		204.840	\$	5,486,930

<u>Function</u>	<u>Position</u>	<u>FTE</u>	<u>Salary Cost by Function</u>
Classroom Support Services			
2115	SCHOOL CROSSING GUARD	1.560	\$ 34,713
	STUDENT SUPERVISION ASSISTANT	6.470	144,495
2131	DEPARTMENT SECRETARY	1.000	33,739
	HEALTH SERVICES ASSISTANT	4.800	137,813
2190	ADMINISTRATIVE ASSISTANT	1.000	37,534
	DEPARTMENT SECRETARY	2.500	82,367
	ESS SPED RECORDS CLERK	1.000	37,534
	RESEARCH/ASSESS/DATA ANALYST	0.950	35,792
2211	ADMINISTRATIVE ASSISTANT	0.650	25,554
	DEPARTMENT SECRETARY	1.180	46,341
	HUMAN SERVICES COORDINATOR	1.250	40,684
2222	AV/TEXTBOOK SPECIALIST	3.440	97,563
	LIBRARY IMC ASST	1.100	25,062
2411	DEPARTMENT ASSISTANT	2.200	59,079
	DEPARTMENT SECRETARY	5.350	176,439
	ELEM SCHOOL SECRETARY	18.000	615,777
	ELEMENTARY SCHL ASST	4.390	111,745
	FINANCE CLERK	4.000	155,580
	GENERAL SERVICES ASSISTANT	1.000	29,428
	HIGH SCHOOL ATTENDANCE CLERK	2.400	74,168
	HIGH SCHOOL SECRETARY	2.700	105,094
	MIDDLE SCHOOL ATTENDANCE CLERK	8.000	223,030
	MIDDLE SCHOOL SECRETARY	8.000	293,717
	OFFICE SUPPORT BICULT/BILING	1.000	29,024
	RECORDS & SCHEDULING ASST	8.000	246,068
	REGISTRAR	4.750	195,714
	ATTENDANCE CLERK	1.000	29,521
3320	FACILITIES COORDINATOR	1.000	40,295
3510	LEAD CHILD DEV CTR EDUC ASST	1.000	28,431
	CHILD DEV CENTER EDUC ASST	2.000	48,350
Subtotal-Classroom Support Services		101.690	\$ 3,240,651
Building Support Services			
2541	ADMINISTRATIVE ASSISTANT	3.000	\$ 127,659
2542	CARPENTER	1.000	40,380
	ELECTRICIAN SPECIALIST	1.500	94,411
	ELECTRONIC TECH SPECIALIST	1.000	52,749
	FLOOR COVERING SPECIALIST	1.000	41,297
	HEATING TECHNICIAN	1.000	40,295
	HVAC REFRIG TECH III	1.000	50,024
	LOCKSMITH SPECIALIST	1.000	50,024
	MAINTENANCE WORKER III	1.000	41,297
	PAINTER	1.000	34,865
	PLUMBER SPECIALIST	1.000	52,749
	SENIOR ROOFER	1.000	38,501
2543	EQUIPMENT OPERATOR	1.000	35,922
	GROUNDS SPECIALIST IPM	1.000	36,457
	SENIOR GROUNDSKEEPER	6.000	179,148
2546	SAFETY SPECIALIST	1.000	51,701
2548	CUSTODIAL MAINT COORD I	21.510	713,182
	CUSTODIAL MAINT COORD II	8.000	278,831

<u>Function</u>	<u>Position</u>	<u>FTE</u>	<u>Salary Cost by Function</u>
Building Support Services—continued			
	CUSTODIAL TECHNICIAN	4.000	126,984
	CUSTODIAN	43.620	1,197,386
	LEAD CUSTODIAN	4.000	139,788
	CUSTODIAL STAFF ASSISTANT	1.000	33,963
2549	FLEET MECHANIC II	1.000	47,486
2551	PROGRAMMER ANALYST II	1.000	46,051
2552	ASST DISPATCHER/ACCT CLERK	2.000	61,786
	BUS DRIVER SPECIALIST	3.750	93,817
	CUSTODIAN	0.375	9,738
	DISPATCH INFO COORDINATOR	0.500	15,770
	DRIVER TRAINER	1.250	51,480
	ROUTE PLANNING COORD	3.000	112,505
	TRANS TRAINING COORD	1.000	37,417
	TRANSPORTATION DISPATCHER	1.000	40,295
	BUS AID SPECIAL EDUCATION	8.750	174,064
	BUS DRIVER	67.140	1,568,925
2554	ACCOUNTING CLERK II	0.875	33,688
	FLEET MECHANIC II	4.000	176,366
	PARTS SPECIALIST	1.000	44,303
	FLEET SHOPT COORDINATOR	1.000	48,013
2575	BUYER	0.500	31,470
	WAREHOUSE OPS ASST	2.750	88,511
2660	CATALOGING SPECIALIST	1.500	65,739
	COMPUTER SYSTEM SUPPORT TECH	1.000	49,036
	COMPUTER TECHNICIAN	1.000	45,540
	NETWORK/SR ELECTRONICS SPEC	1.000	52,743
	PROGRAMMER ANALYST II	1.000	48,375
	SENIOR PROGRAMMER ANALYST	0.980	58,053
	USER SERV SPECIALIST II	0.990	46,544
	PROGRAM COORD ASST/INST TECH	0.750	23,618
	PROGRAMMER STUDENT IS ANALYST	0.930	47,277
	USER SERV SPECIALIST II K-3	1.000	47,486
2665	TECHNOLOGY SUPPORT SPEC III	9.000	380,835
	TECHNOLOGY HELP DESK SPEC	1.600	64,728
Subtotal—Building Support Services		227.270	\$ 7,069,274
Central Support Services			
2321	OFFICE SUPPORT BICULT/BILING	1.000	\$ 38,507
2521	ACCOUNTING & BUSINESS SYS SPEC	2.000	87,818
	ACCOUNTING CLERK II	3.000	106,173
	ACCOUNTING CLERK III	2.000	79,680
	PAYROLL SPECIALIST	1.000	47,481
2630	MANAGEMENT ASSISTANT	0.750	30,110
2641	HR ASSISTANT I	0.500	19,250
	HR ASSISTANT II	3.000	119,520
	HUMAN RESOURCES SPECIALIST	1.000	39,165
Subtotal—Central Support Services		14.250	\$ 567,704
Total—General Fund		548.050	\$ 16,364,558

<u>Function</u>	<u>Position</u>	<u>FTE</u>	<u>Salary Cost by Function</u>
Other Funds			
Capital Projects Fund			
2541	ADMINISTRATIVE ASSISTANT	1.000	\$ 43,181
	MANAGEMENT ASSISTANT	1.000	47,486
2542	CARPENTER	2.000	76,876
	ELECTRICIAN	3.000	157,206
	HEATING TECHNICIAN	1.000	38,355
	HVAC REFRIG TECH III	1.000	49,046
	IRRIGATION SPECIALIST	1.000	37,502
	LOCKSMITH	1.000	45,198
	MAINTENANCE WORKER II	1.000	38,501
	PLUMBER	2.000	88,628
	HVACII	1.000	46,550
	MAINTENANCE WORKER III	2.000	81,640
2546	SAFETY SPECIALIST	1.000	42,432
2548	CUSTODIAN	2.250	54,153
2660	TECHNOLOGY SUPPORT SPEC I	2.000	64,364
Total-Capital Projects Fund		22.250	\$ 911,118
Nutrition Services Fund			
2521	ACCOUNTING CLERK III	1.000	\$ 45,540
3100	CATERING OPERATOINS ASSISTANT	1.000	37,534
	FOOD SERVICE ASST I	15.030	211,940
	FOOD SERVICE ASST II	7.730	123,200
	FOOD SERVICE COORD I	9.300	174,204
	FOOD SERVICE COORD II	17.060	369,753
	FOOD SERVICE TECHNICIAN	0.500	9,362
	WAREHOUSE OPS ASST	1.090	31,012
	FOOD SERVICES PRODUCTION COORD	0.880	24,867
	FOOD SERVICES PROGRAM ASSIST	1.000	33,933
Total-Nutrition Services Fund		54.590	\$ 1,061,345
Insurance Reserve Fund			
2641	HR ASSISTANT II	2.000	\$ 73,480
2641	CLASSIFIED BENEFITS COORD	1.000	48,652
2548	CUSTODIAN	0.250	7,868
Total-Insurance Reserve Fund		3.250	\$ 130,000
Total - All Funds Other Than General Funds		80.090	\$ 2,102,462
Total Classified-All Funds		628.140	\$ 18,467,021

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

2013-14 Classified Salary Schedule
Effective July 1, 2013 and ending June 30, 2014

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
18	24.35	24.96	25.58	26.22	26.88	27.55	28.24	28.95	29.67	30.26
17	22.92	23.49	24.08	24.68	25.30	25.93	26.58	27.24	27.92	28.48
16	21.60	22.14	22.69	23.26	23.84	24.44	25.05	25.68	26.32	26.85
15	20.40	20.91	21.43	21.97	22.52	23.08	23.66	24.25	24.86	25.36
14	19.35	19.83	20.33	20.84	21.36	21.89	22.44	23.00	23.58	24.05
13	18.37	18.83	19.30	19.78	20.27	20.78	21.30	21.83	22.38	22.83
12	17.48	17.92	18.37	18.83	19.30	19.78	20.27	20.78	21.30	21.73
11	16.70	17.12	17.55	17.99	18.44	18.90	19.37	19.85	20.35	20.76
10	15.93	16.33	16.74	17.16	17.59	18.03	18.48	18.94	19.41	19.80
9	14.91	15.28	15.66	16.05	16.45	16.86	17.28	17.71	18.15	18.51
8	13.90	14.25	14.61	14.98	15.35	15.73	16.12	16.52	16.93	17.27
7	13.00	13.33	13.66	14.00	14.35	14.71	15.08	15.46	15.85	16.17
6	12.18	12.48	12.79	13.11	13.44	13.78	14.12	14.47	14.83	15.13
5	11.42	11.71	12.00	12.30	12.61	12.93	13.25	13.58	13.92	14.20
4	10.72	10.99	11.26	11.54	11.83	12.13	12.43	12.74	13.06	13.32
3	10.15	10.40	10.66	10.93	11.20	11.48	11.77	12.06	12.36	12.61
2	9.58	9.82	10.07	10.32	10.58	10.84	11.11	11.39	11.67	11.90
1	9.06	9.29	9.52	9.76	10.00	10.25	10.51	10.77	11.04	11.26

2013-14 Food Service Salary Schedule
Effective July 1, 2013 and ending June 30, 2014

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
G	16.70	17.12	17.55	17.99	18.44	18.90	19.37	19.85	20.35	20.76
F	15.93	16.33	16.74	17.16	17.59	18.03	18.48	18.94	19.41	19.80
E	12.70	13.02	13.35	13.68	14.02	14.37	14.73	15.10	15.48	15.79
D	11.88	12.18	12.48	12.79	13.11	13.44	13.78	14.12	14.47	14.76
C	10.34	10.60	10.87	11.14	11.42	11.71	12.00	12.30	12.61	12.86
B	9.09	9.32	9.55	9.79	10.03	10.28	10.54	10.80	11.07	11.29
A	8.68	8.90	9.12	9.35	9.58	9.82	10.07	10.32	10.58	10.79

These are the 2013-14 salary schedules. They will be updated when negotiations between the Oregon School Employees Association (OSEA) and the District are completed.

These salary schedules have been increased over the 2012-13 salary schedules by 1%. The Longevity step represents 2% over Step 9.

Per the OSEA/District agreement, seven days will be cut from employees' regular work year assignments during 2013-14.

Whenever the state minimum wage exceeds a pay rate established in this schedule, the employee will receive the state minimum wage.

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, Supervisory and Professional Positions

Administrative Positions Positions Budgeted Under Object 113*

Function	Position	FTE	Salary Cost by Function
General Fund			
Classroom Support Services			
2190	DIRECTOR ED SUPPORT SERVICES	0.650	\$ 74,693
	EDUCATION ADMINISTRATOR	4.600	430,670
2211	ASC DIR K12 CURR & PD MATH	1.000	101,615
	ASSOCIATE DIRECTOR	0.100	10,161
	COLLEGE/CAREER READINESS ADMIN	1.000	84,115
	DIRECTOR - RESEARCH & PLANNING	1.000	114,912
	DIRECTOR ELEMENTARY EDUCATION	1.000	114,912
	DIRECTOR SECONDARY EDUCATION	1.000	114,912
	SECONDARY ED ADMINISTRATOR	1.000	101,615
2411	ELEMENTARY PRINCIPAL	17.500	1,609,234
	SECONDARY ASST PRINCIPAL	17.000	1,409,248
	SECONDARY PRINCIPAL	11.500	1,178,301
Subtotal—Classroom Support Services		57.350	\$ 5,344,389
Building Support Services			
2541	DIRECTOR FACILITIES MGMT	0.500	\$ 57,456
2551	DIRECTOR FACILITIES MGMT	0.200	22,982
	TRANSPORTATION MANAGER	1.000	93,549
2660	DIRECTOR OF TECHNOLOGY	0.720	82,737
	INSTRUCTION TECHNOLOGY ADMN	1.000	93,549
Subtotal—Building Support Services		3.420	\$ 350,273
Central Support Services			
2321	SUPERINTENDENT	1.000	\$ 216,639
2521	ASSOCIATE DIRECTOR	1.000	101,615
	CHIEF FIN OFC/DIR SUPPORT SVC	1.000	114,912
	FINANCIAL OPS & REPORTING MGR	1.000	93,549
2630	DIRECTOR COMM & INTERGOV REL	1.000	114,912
2641	ASSOCIATE DIRECTOR	1.000	101,615
	DIRECTOR HUMAN RESOURCES	1.000	114,912
	RECRUIT, COMP AND CLASS ADMIN	1.000	97,583
	TEACHER QUAL/SCHOOL SVCS ADMIN	1.000	97,583
	WORKFORCE PLAN STAFFING ADMN	1.000	97,443
Subtotal—Central Support Services		10.000	\$ 1,150,763
Total—General Fund		70.770	\$ 6,845,425
Other Funds			
Capital Projects Fund			
2541	CONSTRUCTION PROGRAM MANAGER	1.000	\$ 93,549
	DIRECTOR FACILITIES MGMT	0.300	34,474
2660	DIRECTOR OF TECHNOLOGY	0.140	16,088
Total Capital Projects Funds		1.440	\$ 144,111
Insurance Reserve Fund			
2641	EMPLOYEE BENEFITS MANAGER	1.000	\$ 65,331
	RISK MANAGER	1.000	81,418
Total Insurance Reserve Fund		2.000	\$ 146,749
Total—Funds Other Than General Fund		3.440	\$ 290,860
Total Administrative—All Funds		74.210	\$ 7,136,284

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

Supervisory Positions

Positions Budgeted Under Object 114*

<u>Function</u>	<u>Position</u>	<u>FTE</u>	<u>Salary Cost by Function</u>
General Fund			
Building Support Services			
2541	CUSTODIAL SUPERVISOR	1.000	\$ 77,427
	FACILITIES AND MAINT MANAGER	1.000	89,094
	MECHANICAL DIV SUPERVISOR	1.000	77,426
2552	TRANSPORTATION SUPERVISOR	2.000	114,128
2575	WAREHOUSE SUPERVISOR	0.500	30,649
2660	INFORMATION SYSTEMS MANAGER	0.930	87,001
	NETWORK SERVICES MANAGER	0.690	64,550
2665	TECH SUPPORT SPEC SUPERVISOR	1.000	97,583
Subtotal—Building Support Services		8.120	\$ 637,857
Central Support Services			
2521	PAYROLL ACCOUNTS PAYABLE SUPV	1.000	\$ 77,426
Subtotal—Central Support Services		1.000	\$ 77,426
Total—General Fund		9.120	\$ 715,283
Other Funds			
Capital Projects Fund			
2541	BUILDING & GROUNDS MAINT SUPER	1.000	\$ 60,666
2660	NETWORK SERVICES MANAGER	0.300	28,065
Total Capital Projects Funds		1.300	\$ 88,731
Food Service Fund			
3100	WAREHOUSE SUPERVISOR	0.500	\$ 30,649
Total Food Service Fund		0.500	\$ 30,649
Total—Funds Other Than General Fund		1.800	\$ 119,380
Total Supervisory—All Funds		10.920	\$ 834,663

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

Professional Positions

Positions Budgeted Under Object 118*

<u>Function</u>	<u>Position</u>	<u>FTE</u>	<u>Salary Cost by Function</u>
General Fund			
Classroom Support Services			
2190	FINANCIAL MGMT ANALYST II	1.000	\$ 73,395
2211	DATA AND RESEARCH ANALYST	1.000	70,228
	EXEC ASST TO INST DIRECTOR(S)	1.000	51,943
	FEDERAL PROGRAMS & OPER COORD	0.200	10,306
	FINANCIAL MGMT ANALYST III	1.000	73,395
	INSTRUCTION OPERATIONS COORD	1.000	65,331
	MINORITY COMMUNITY LIAISON	0.160	11,413
	OPERATIONS ASSISTANT	1.000	57,267
	SCHL CHOICE/STDNT ASSIGN COORD	1.000	55,597
3510	PROGRAM SUPV-YOUNG PARENT PROG	0.720	35,023
Subtotal—Classroom Support Services		8.080	\$ 503,898

Function	Position	FTE	Salary Cost by Function
Building Support Services			
2541	ENGINEER	0.500	\$ 36,698
2575	PURCHASING ANALYST	1.000	65,331
2660	BUSINESS SYSTEMS SUPPORT SPEC	1.000	73,395
	DATA BASE ADMINISTRATOR	0.650	50,327
	EXEC ASST TO DIRECTOR OF TECH	0.950	49,346
	INSTRUCTIONAL TECH & SYST SPEC	1.000	55,597
	NETWORK INFRASTRUCTURE SPEC	0.500	40,729
	SENIOR APPLICATIONS DEVELOPER	0.700	51,377
	SENIOR NETWORK ENGINEER	1.000	80,810
	SENIOR SYSTEMS ADMINISTRATOR	0.550	33,210
	SYSTEM NETWORK SPECIALIST	1.000	69,901
Subtotal—Building Support Services		8.850	\$ 606,720
Central Support Services			
2321	EXEC ASST TO SUPERINTENDENT	1.000	\$ 65,331
	PARENT, COMM, DIVERSITY COORD	1.000	81,458
2521	FINANCIAL INFO SYS ANALYST II	1.000	73,395
	FINANCIAL MGMT ANALYST I	1.000	61,297
	FINANCIAL MGMT ANALYST II	1.000	65,331
	FINANCIAL MGMT ANALYST III	1.000	69,983
2630	COMMUNICATIONS COORDINATOR	1.000	73,395
	GRANT WRITER ANALYST	0.750	55,046
2641	EXECUTIVE ASSISTANT	1.000	59,917
	HRIS ANALYST II	0.670	49,502
Subtotal—Central Support Services		9.420	\$ 654,656
Total—General Fund		26.350	\$ 1,765,274
Other Funds			
Capital Projects Fund			
2541	CONSTRUCTION PROJECT MANAGER	1.000	\$ 73,740
	ENGINEER	0.380	27,890
	PROJECT MANAGER	4.000	341,956
	DESIGN & PLANNING ADMIN	1.000	81,458
2660	NETWORK INFRASTRUCTURE SPEC	0.500	40,729
	SPECIAL PROJECTS MGR-LAWSON	1.000	93,549
Total Capital Projects Funds		7.880	\$ 659,322
Insurance Reserve Fund			
2641	HRIS ANALYST II	0.330	\$ 24,382
Total Insurance Reserve Fund		0.330	\$ 24,382
Total—Funds Other Than General Fund		8.210	\$ 683,704
Total Professional—All Funds		34.560	\$ 2,448,977

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

Administrative, Supervisory, and Professional Salary Schedules

Elementary Principals (214 Day) Schedule

Effective January 30, 2014 and ending June 30, 2014

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
12	70,922	74,468	78,191	82,101	86,206	90,516

This is the 2013-14 salary schedule. It will be updated when discussions with 4JA (formerly Eugene Administrators Association) are completed.

The total number of days is reduced by nine days from to 223 to 214.

This schedule has increased over the previous 2013-14 salary schedule by 0.8%.

11 Month (216 Day) Schedule

Effective January 30, 2014 and ending June 30, 2014

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1	38,418	40,339	42,356	44,474	46,698	49,033
2	41,329	43,395	45,565	47,843	50,235	52,747
3	44,237	46,449	48,771	51,210	53,771	56,460
4	47,147	49,504	51,979	54,578	57,307	60,172
5	50,054	52,557	55,185	57,944	60,841	63,883
6	52,965	55,613	58,394	61,314	64,380	67,599
7	55,875	58,669	61,602	64,682	67,916	71,312
8	58,785	61,724	64,810	68,051	71,454	75,027
9	61,693	64,778	68,017	71,418	74,989	78,738
10	64,603	67,833	71,225	74,786	78,525	82,451
11	67,514	70,890	74,435	78,157	82,065	86,168
12	70,423	73,944	77,641	81,523	85,599	89,879
13	74,296	78,011	81,912	86,008	90,308	94,823

This is the 2013-14 salary schedule. It will be updated when discussions with 4JA (formerly Eugene Administrators Association) are completed.

The total number of days is reduced by nine days from to 225 to 216.

This schedule has increased over the previous 2013-14 salary schedule by 0.8%

12 Month (251 Day) Schedule

Effective January 30, 2014 and ending June 30, 2014

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1	40,267	42,280	44,394	46,614	48,945	51,392
2	43,317	45,483	47,757	50,145	52,652	55,285
3	46,365	48,683	51,117	53,673	56,357	59,175
4	49,417	51,888	54,482	57,206	60,066	63,069
5	52,465	55,088	57,842	60,734	63,771	66,960
6	55,516	58,292	61,207	64,267	67,480	70,854
7	58,566	61,494	64,569	67,797	71,187	74,746
8	61,614	64,695	67,930	71,327	74,893	78,638
9	64,664	67,897	71,292	74,857	78,600	82,530
10	67,716	71,102	74,657	78,390	82,310	86,426
11	70,760	74,298	78,013	81,914	86,010	90,311
12	73,812	77,503	81,378	85,447	89,719	94,205
13	76,863	80,706	84,741	88,978	93,427	98,098
14	80,321	84,337	88,554	92,982	97,631	102,513
with 3% stipend	82,731	86,867	91,211	95,771	100,560	105,588

This is the 2013-14 salary schedule. It will be updated when discussions with 4JA (formerly Eugene Administrators Association) are completed.

The total number of days is reduced by nine days from to 260 to 251.

This schedule has increased over the previous 2013-14 salary schedule by 0.8%.



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Function descriptions are included in the Appendices section of this budget document.

General Fund

General Fund
Resources

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Revenues		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year's Taxes	53,477,521	54,008,581		55,590,000		57,632,000		
21002 Prior Year's Taxes	792,894	1,329,764		1,500,000		1,323,000		
21004 Current Year's Local Option Taxes	9,752,413	7,763,316		6,779,000		7,611,000		
21005 Prior Year's Local Option Taxes	193,320	281,958		285,000		213,000		
21006 Penalties & Interest/Loc Option Tx	70,743	69,550		80,000		75,000		
21115 Taxes/Linn County	46,625	64,280		60,000		50,000		
21116 Linn Co Local Option (Cur & Prior)	8,369	4,939		5,000		5,000		
21118 Interest From Delinquent Taxes	282,810	308,305		280,000		325,000		
21227 Rev Local Govt Other Than ESD	34,374	52,633		50,000		50,000		
21311 Tuition From Pupils Or Parents	17,554	17,300		15,000				
21312 Tuition-Other S.D. Within The St.	92,916	0						
21516 Int.Earnings On Unsegregated Taxes	15,543	15,109		18,000		15,000		
21517 Local Optn Int Earn On Unsegregated	2,912	2,323		3,000		5,000		
21519 Interest Other Investments	254,340	130,816		150,000		125,000		
21711 Gate Receipts	104,834	95,412		100,000		100,000		
21730 Student Body Cards	62,848	56,123		58,000		55,000		
21740 Athletic Participation Fees	410,018	453,540		385,000		365,000		
21742 Elementary Strings Particip Fees	5,250							
21750 Student Activity Transp. Reimburs.	173,037	185,555		150,000		185,000		
21820 Commun Svs Activ.-Child Care Reimb	62,068	116,734		130,000		160,300		
21911 Building Rental	348,899	345,751		350,000		350,000		
21913 Closed Schools Rentals	135,224	115,647		116,000		100,000		
21941 Svcs Provided Other Districts In State	47,730	0						
21960 Recovery Of Prior Year Expenditures	-42,166	-27,828						
21980 Indirect Charges	537,251	597,111		486,000		547,900		
21990 Miscellaneous Local Revenue		2,558						
21992 Other Local Reimbursements	1,896,705	1,665,363		1,200,000		1,200,000		
21993 Charges To Other Funds	668	143						
21997 Discounts Taken	311	950						
21999 Miscellaneous	27,189	16,931		10,000		10,000		
22101 County School Funds	310,743	305,460		300,000		200,000		
22102 ESD Reimbursements	174,652	100,000		2,084,000		5,497,000		
22990 Miscellaneous Intermediate Sources	9,400	14,023		10,000		10,000		
23101 School Support Fund	59,841,232	61,432,709		68,740,000		73,825,000		
23103 Common School Fund	1,656,562	1,796,838		1,347,000		1,425,000		
23199 Other Unrestricted Grants-In-Aid	749,804	734,427		800,000		725,000		
23299 Other Restricted Grants-In-Aid	3,676,175							
23910 Teacher Training	36,452	33,594		30,000		30,000		
23990 Other Revenue From State Sources	11,866	322						
24500 Restricted Revenue From Federal Gov-Thru State	50,636							
24801 Federal Forest Fees	969,307	914,424						
24990 Other Revenue Fm Federal Sources		58						
25200 Transfers From Other Funds	2,930,476	9,565,640		1,259,000		426,000		
25400 Net Working Capital	7,987,230	8,113,475		6,742,000		6,407,000		
Total Resources:	147,216,736	150,683,832		149,112,000		159,047,200		

General Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	14,809,212	14,435,300	220.630	12,671,170	238.630	14,174,398		
112 Classified Salaries	1,213,506	1,162,929	35.589	968,812	35.130	939,083		
121 Subs-Licensed Salaries	37,992	32,690		391,168		297,700		
122 Subs-Classified Salaries	9,033	4,389						
123 Temps-Licensed Salaries	2,781			178,300		141,300		
124 Temps-Classified Salaries	2,258	15,647		42,500		7,200		
131 Licensed Salaries-Add'l	28,666	18,048		35,000		35,000		
132 Nonlicensed Salaries O/T	1,053	2,927		700				
139 Cell Phone Stipend	480	480						
151 Department Head Increments				21,202		21,287		
1XX Salaries Total:	16,104,983	15,672,409	256.219	14,308,852	273.760	15,615,968		
211 PERS Employer Contribution	2,768,159	2,623,407		4,096,973		4,515,325		
213 PERS Tier 3 OPSRP	652,993	703,115						
214 PERS Debt Service	744,744	755,280						
220 Social Security Administration	1,178,112	1,150,294		1,085,304		1,194,622		
231 Worker's Compensation	73,276	72,161		158,894		174,899		
232 State Unemployment Insurance	60,974	59,791		70,741		78,080		
243 Tax Sheltered Annuities	263,070	264,910		238,546		263,693		
244 Insurance Benefits	4,152,882	4,043,228		3,396,062		3,828,374		
2XX Employee Benefits Total:	9,894,210	9,672,187		9,046,521		10,054,992		
319 Other Instruc.Prof. & Tech.Service	18,987	8,409		480,538		491,623		
321 Equip. Rep.(Not On Serv. Contract)	63	125						
322 Repairs & Maint.Svcs.(On Contract)	4,412	6,868		5,500				
324 Rentals	4,358	4,358		4,500				
341 Travel - Local In-District	1,404			1,000		1,000		
343 Travel & Fees, Student	372	952						
345 Food/Meals/Snacks		514						
346 In-District Expense	1,299							
353 Postage	3,476	4,515		3,500		3,350		
389 Other Non-Instruc.Prof.&Tech. Serv	400	615						
3XX Purchased Services Total:	34,769	26,355		495,038		495,973		
410 Supplies	251,985	290,096		309,498		313,467		
415 Pacific Office Automation Copies						15,000		
421 Textbooks	14,219	27,619		3,350		8,450		
431 Library Books	694					1,000		
440 Periodicals	70	246				1,000		
441 Instructional Kits		329						
460 Non-Consumable Supplies	11,297	1,523		1,126		2,626		
470 Computer Software	14,706	1,742		2,650		4,150		
480 Computer Hardware	96,473	19,388		7,000		7,250		
4XX Supplies & Materials Total:	389,444	340,943		323,624		352,943		
1111 Regular Elementary School Prog Total:	26,423,406	25,711,894	256.219	24,174,035	273.760	26,519,786		

General Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1113 Elementary Extra-Curricular								
111 Licensed Salaries	9,072							
152 Activity Increments	9,763	5,834						
1XX Salaries Total:	18,835	5,834						
211 PERS Employer Contribution	1,907	578						
213 PERS Tier 3 OPSRP	1,925	653						
214 PERS Debt Service	882	270						
220 Social Security Administration	1,284	425						
231 Worker's Compensation	86	22						
232 State Unemployment Insurance	67	22						
243 Tax Sheltered Annuities	292							
244 Insurance Benefits	3,045							
2XX Employee Benefits Total:	9,488	1,971						
1113 Elementary Extra-Curricular Total:	28,323	7,804						
1121 Regular Middle School Program								
111 Licensed Salaries	7,575,494	7,804,451	127.670	7,316,701	125.670	7,453,755		
112 Classified Salaries	190,159	143,227	1.498	36,160	3.800	106,451		
121 Subs-Licensed Salaries	10,606	13,291		141,200		158,900		
123 Temps-Licensed Salaries				71,400		75,400		
124 Temps-Classified Salaries	194			600		700		
131 Licensed Salaries-Add'l	8,199	11,013		54,864		65,533		
132 Nonlicensed Salaries O/T	740	700						
139 Cell Phone Stipend		14						
151 Department Head Increments	200,313	200,002		168,090		169,307		
154 Supervision-After Sch. Activities		216						
1XX Salaries Total:	7,985,705	8,172,914	129.168	7,789,015	129.470	8,030,046		
211 PERS Employer Contribution	1,449,923	1,364,995		2,288,628		2,321,949		
213 PERS Tier 3 OPSRP	305,463	367,614						
214 PERS Debt Service	374,058	394,516						
220 Social Security Administration	584,219	599,325		591,274		614,299		
231 Worker's Compensation	35,961	36,538		86,566		89,937		
232 State Unemployment Insurance	30,257	31,161		38,645		40,150		
243 Tax Sheltered Annuities	133,402	143,427		133,151		136,370		
244 Insurance Benefits	1,892,909	1,981,427		1,708,271		1,810,208		
2XX Employee Benefits Total:	4,806,192	4,919,003		4,846,535		5,012,912		
319 Other Instruc.Prof. & Tech.Service	8,282	4,128		194,222		194,074		
321 Equip. Rep.(Not On Serv. Contract)	1,283	2,120		750		1,190		
341 Travel - Local In-District	4,504	1,363		1,000		1,000		
342 Travel & Exp. Out Of District		1,578						
343 Travel & Fees, Student				250		250		
345 Food/Meals/Snacks		1,842						
346 In-District Expense	1,759							
353 Postage	1,354	2,782		2,240		250		

General Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc.Prof.&Tech. Serv	400	1,000		300		300		
3XX Purchased Services Total:	17,583	14,812		198,762		197,064		
410 Supplies	166,877	166,328		178,379		174,126		
421 Textbooks	10,765	22,762		2,899		2,329		
431 Library Books	192	38						
432 Reference Books	13	267						
440 Periodicals	328	430		500		100		
460 Non-Consumable Supplies	6,049	16,606		550		250		
470 Computer Software	3,910	1,410		4,632		3,500		
480 Computer Hardware	37,855	16,155		2,000		1,305		
4XX Supplies & Materials Total:	225,989	223,996		188,960		181,610		
541 Initial & Addnl. Equip. Purchases		998						
5XX Capital Outlay Total:		998						
1121 Regular Middle School Program Total:	13,035,468	13,331,723	129.168	13,023,272	129.470	13,421,633		
1122 Middle School Activities								
112 Classified Salaries	70	101						
121 Subs-Licensed Salaries	5,521	4,295						
124 Temps-Classified Salaries		510						
131 Licensed Salaries-Add'l	2,660	836						
132 Nonlicensed Salaries O/T	1,456	1,227						
152 Activity Increments	53,694	66,335		101,328		109,160		
153 Athletic Increments	71,129	64,874		83,704		90,184		
154 Supervision-After Sch. Activities	488	321		14,976		15,032		
1XX Salaries Total:	135,017	138,500		200,008		214,376		
211 PERS Employer Contribution	20,390	20,318		67,503		62,576		
213 PERS Tier 3 OPSRP	4,772	5,837						
214 PERS Debt Service	5,852	5,761						
220 Social Security Administration	9,944	10,054		15,301		16,400		
231 Worker's Compensation	614	602		2,240		2,401		
232 State Unemployment Insurance	520	525		1,000		1,072		
243 Tax Sheltered Annuities	41	43						
244 Insurance Benefits	36	1,900						
2XX Employee Benefits Total:	42,169	45,040		86,043		82,449		
319 Other Instruc.Prof. & Tech.Service				1,543		1,000		
343 Travel & Fees, Student				1,522		1,522		
389 Other Non-Instruc.Prof.&Tech. Serv		625						
3XX Purchased Services Total:		625		3,065		2,522		
410 Supplies	1,081	1,616		3,081		1,586		
4XX Supplies & Materials Total:	1,081	1,616		3,081		1,586		

General Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1122 Middle School Activities Total:	178,267	185,781		292,197		300,933		
1131 Regular High School Program								
111 Licensed Salaries	10,796,572	11,059,701	181.790	10,424,490	184.930	10,975,055		
112 Classified Salaries	340,299	264,488	9.062	245,037	10.670	298,195		
121 Subs-Licensed Salaries	1,307,158	1,284,339		206,900		252,300		
122 Subs-Classified Salaries		7,568				915		
123 Temps-Licensed Salaries	67,895			104,700		111,067		
124 Temps-Classified Salaries	31,984	35,295		2,700		1,700		
131 Licensed Salaries-Add'l	43,354	48,991		71,600		76,663		
132 Nonlicensed Salaries O/T	880	3,353				722		
139 Cell Phone Stipend	1,038	932						
151 Department Head Increments	316,933	335,234		318,137		250,112		
155 Extra Duty Online Lrn						27,918		
1XX Salaries Total:	12,906,113	13,039,902	190.852	11,373,564	195.600	11,994,647		
211 PERS Employer Contribution	2,182,943	2,061,284		3,353,673		3,465,833		
213 PERS Tier 3 OPSRP	423,311	551,461						
214 PERS Debt Service	561,753	594,922						
220 Social Security Administration	947,284	957,072		863,759		917,591		
231 Worker's Compensation	59,221	57,951		126,458		134,340		
232 State Unemployment Insurance	49,075	49,759		56,454		59,973		
243 Tax Sheltered Annuities	194,105	208,665		191,327		201,538		
244 Insurance Benefits	2,629,049	2,753,761		2,530,732		2,736,480		
2XX Employee Benefits Total:	7,046,741	7,234,875		7,122,404		7,515,755		
319 Other Instruc.Prof. & Tech.Service	9,393	8,264		268,709		268,703		
321 Equip. Rep.(Not On Serv. Contract)	21,019	26,650		32,890		30,390		
322 Repairs & Maint.Svcs.(On Contract)	15,793	11,463		16,000				
324 Rentals	28,662	25,516		35,404				
341 Travel - Local In-District	1,369	1,789		1,000		1,000		
342 Travel & Exp. Out Of District	2,617	1,652		500		500		
343 Travel & Fees, Student		2,261		1,239		1,207		
345 Food/Meals/Snacks		1,402						
346 In-District Expense	2,188	396		1,150		1,150		
351 Telephone	574			300		300		
353 Postage	6,898	6,277		5,994		6,000		
354 Advertising		998						
374 Tuition Payments - Other				12,265		12,948		
389 Other Non-Instruc.Prof.&Tech. Serv	465	2,573		2,500		100,000		
3XX Purchased Services Total:	88,977	89,240		377,951		422,198		
410 Supplies	199,079	199,425		231,377		217,064		
415 Pacific Office Automation Copies						72,000		
421 Textbooks	9,489	33,476		6,850		8,250		
431 Library Books	2,703	0						
432 Reference Books	254	100						
440 Periodicals	1,355	1,860		1,440		1,935		
460 Non-Consumable Supplies	23,127	17,103		30,588		28,498		

General Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
470 Computer Software	5,964	9,508		8,180		8,780		
480 Computer Hardware	25,308	29,855		1,350		6,750		
4XX Supplies & Materials Total:	267,281	291,328		279,785		343,277		
640 Dues And Fees	24,274	23,092		33,444		25,826		
6XX Other Objects Total:	24,274	23,092		33,444		25,826		
861 Vehicle Supplies				3,000		1,200		
864 Fuel	6,770	10,730						
8XX Maintenance Supplies Total:	6,770	10,730		3,000		1,200		
1131 Regular High School Program Total:	20,340,156	20,689,168	190.852	19,190,148	195.600	20,302,903		
1132 Student Activities								
111 Licensed Salaries	390,104	406,594	6.200	341,322	7.200	427,176		
112 Classified Salaries	213	302						
121 Subs-Licensed Salaries	14,815	15,880						
122 Subs-Classified Salaries		420						
124 Temps-Classified Salaries	5,881	5,750						
131 Licensed Salaries-Add'l	13,376	12,251		4,064				
132 Nonlicensed Salaries O/T	12,702	18,150						
139 Cell Phone Stipend	2,613	2,613						
151 Department Head Increments	45,751	47,961		38,692		39,004		
152 Activity Increments	130,192	139,152		163,000		175,616		
153 Athletic Increments	718,525	752,263		552,888		595,684		
154 Supervision-After Sch. Activities	25,227	19,649		48,860		49,056		
1XX Salaries Total:	1,359,398	1,420,986	6.200	1,148,826	7.200	1,286,536		
211 PERS Employer Contribution	187,704	193,379		387,729		375,540		
213 PERS Tier 3 OPSRP	19,391	25,592						
214 PERS Debt Service	45,381	49,085						
220 Social Security Administration	100,801	105,523		87,885		98,420		
231 Worker's Compensation	6,086	6,159		12,867		14,409		
232 State Unemployment Insurance	5,266	5,514		5,744		6,433		
243 Tax Sheltered Annuities	8,124	8,157		6,448		7,776		
244 Insurance Benefits	86,418	90,282		86,180		99,936		
2XX Employee Benefits Total:	459,172	483,691		586,853		602,514		
319 Other Instruc.Prof.& Tech.Service	23,974	29,822		27,000		27,000		
321 Equip. Rep.(Not On Serv. Contract)	7,396	6,278		4,500		2,000		
324 Rentals	14,093	18,448		15,000		18,700		
325 Electricity	15,816	16,224		14,000		16,000		
341 Travel - Local In-District				53				
342 Travel & Exp. Out Of District	5,147	3,458		3,000		2,500		
343 Travel & Fees, Student	8,532	6,937		5,650		5,650		
345 Food/Meals/Snacks		208						
346 In-District Expense	927	16		10,500		500		
353 Postage	915	560		1,000		500		

General Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc.Prof.&Tech. Serv	62,968	68,976		69,950		69,250		
391 Football Services	11,728	11,728		11,000		11,000		
392 Clean-Up, Parking & U Of O Super.	2,647	2,647		3,000		3,000		
393 Security PERSONnel	11,973	12,249		9,000		12,000		
397 Ambulance Service	5,409	5,409		5,000		5,000		
3XX Purchased Services Total:	171,525	182,960		178,653		173,100		
410 Supplies	59,509	59,553		61,911		62,511		
419 Miscellaneous	4,010	4,154		7,300		7,300		
460 Non-Consumable Supplies	6,256	4,806						
470 Computer Software	1,100							
4XX Supplies & Materials Total:	70,875	68,513		69,211		69,811		
541 Initial & Addnl. Equip. Purchases		10,694						
5XX Capital Outlay Total:		10,694						
640 Dues And Fees	12,655	12,604		15,800		16,800		
641 Extra-Curricular Scholarships	72,386	96,496						
6XX Other Objects Total:	85,041	109,100		15,800		16,800		
861 Vehicle Supplies	974							
864 Fuel	7,844	8,439						
8XX Maintenance Supplies Total:	8,818	8,439						
1132 Student Activities Total:	2,154,829	2,284,382	6.200	1,999,344	7.200	2,148,761		
1210 Programs For Gifted & Talented								
111 Licensed Salaries	47,144	15,796	0.250	15,797	0.250	16,351		
121 Subs-Licensed Salaries	4,146	2,204		36,472				
123 Temps-Licensed Salaries	29,761	19,054						
124 Temps-Classified Salaries	390							
131 Licensed Salaries-Add'l	7,610	10,997		30,895				
151 Department Head Increments	14,342	7,675		8,253		8,286		
1XX Salaries Total:	103,393	55,726	0.250	91,417	0.250	24,637		
211 PERS Employer Contribution	14,614	6,838		21,298		7,191		
213 PERS Tier 3 OPSRP	640	735						
214 PERS Debt Service	3,335	1,677						
220 Social Security Administration	7,634	4,150		6,968		1,885		
231 Worker's Compensation	442	255		1,020		276		
232 State Unemployment Insurance	399	217		455		123		
243 Tax Sheltered Annuities	5			260		270		
244 Insurance Benefits	10,077	3,384		5,043		3,470		
2XX Employee Benefits Total:	37,145	17,255		35,044		13,215		
341 Travel - Local In-District	315	91						
342 Travel & Exp. Out Of District	237							

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
382 Legal Services		660		1,746		1,746		
3XX Purchased Services Total:	551	751		1,746		1,746		
1210 Programs For Gifted & Talented Total:	141,089	73,731	0.250	128,207	0.250	39,598		
1220 Restrictive Programs								
111 Licensed Salaries	322,914	15,960	0.800	38,742	1.050	55,161		
112 Classified Salaries	1,346,087	1,791		162,518		170,014		
121 Subs-Licensed Salaries		3,472						
123 Temps-Licensed Salaries	24,421	29,125		13,053				
124 Temps-Classified Salaries	178,182	100,154		80,853				
131 Licensed Salaries-Add'l	54,787	61,877		74,432				
132 Nonlicensed Salaries O/T		213						
151 Department Head Increments	2,332			2,606		2,627		
1XX Salaries Total:	1,928,936	212,424	0.800	372,204	1.050	227,802		
211 PERS Employer Contribution	233,422	23,856		98,331		66,495		
213 PERS Tier 3 OPSRP	135,645	9,986						
214 PERS Debt Service	82,481	8,109						
220 Social Security Administration	140,978	15,960		28,474		17,427		
231 Worker's Compensation	9,379	990		4,168		2,551		
232 State Unemployment Insurance	7,248	836		1,861		1,139		
243 Tax Sheltered Annuities	13,888	948		832		1,134		
244 Insurance Benefits	879,226	6,642		11,120		14,574		
2XX Employee Benefits Total:	1,502,267	67,328		144,787		103,321		
319 Other Instruc.Prof. & Tech.Service	427,805	334,385		74,507		547,207		
322 Repairs & Maint.Svcs.(On Contract)	254	227						
324 Rentals	18,148	21,700		21,700		21,700		
341 Travel - Local In-District	14	247						
345 Food/Meals/Snacks		31						
346 In-District Expense	279	167						
351 Telephone	63	59						
353 Postage	891	532		550		550		
389 Other Non-Instruc.Prof.&Tech. Serv	4,060					213,469		
3XX Purchased Services Total:	451,514	357,348		96,757		782,926		
410 Supplies	10,845	7,864		10,660		112,452		
421 Textbooks	207	483						
432 Reference Books	236							
440 Periodicals		148						
460 Non-Consumable Supplies	2,550	594						
480 Computer Hardware	495							
4XX Supplies & Materials Total:	14,332	9,089		10,660		112,452		
864 Fuel	237	146						
8XX Maintenance Supplies Total:	237	146						

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1220 Restrictive Programs Total:	3,897,285	646,334	0.800	624,407	1.050	1,226,501		
1221 Elementary-Restricted								
111 Licensed Salaries			5.000	258,265	4.000	211,644		
112 Classified Salaries		478,173	37.550	970,834	41.360	1,059,526		
124 Temps-Classified Salaries		5,557						
1XX Salaries Total:		483,730	42.550	1,229,099	45.360	1,271,170		
211 PERS Employer Contribution		79,809		414,821		371,054		
213 PERS Tier 3 OPSRP		21,684						
214 PERS Debt Service		22,830						
220 Social Security Administration		35,238		94,026		97,244		
231 Worker's Compensation		2,479		13,766		14,237		
232 State Unemployment Insurance		1,856		6,145		6,356		
243 Tax Sheltered Annuities		2,850		14,588		11,351		
244 Insurance Benefits		237,478		599,706		635,387		
2XX Employee Benefits Total:		404,223		1,143,052		1,135,630		
1221 Elementary-Restricted Total:		887,954	42.550	2,372,151	45.360	2,406,800		
1222 Middle School-Restricted								
111 Licensed Salaries					3.000	158,733		
112 Classified Salaries		192,831	7.498	197,305	14.440	378,336		
124 Temps-Classified Salaries		1,848						
1XX Salaries Total:		194,679	7.498	197,305	17.440	537,069		
211 PERS Employer Contribution		30,393		66,591		156,770		
213 PERS Tier 3 OPSRP		11,254						
214 PERS Debt Service		9,473						
220 Social Security Administration		13,523		15,094		41,086		
231 Worker's Compensation		911		2,210		6,015		
232 State Unemployment Insurance		666		987		2,685		
243 Tax Sheltered Annuities		772		1,875		5,695		
244 Insurance Benefits		87,750		105,872		244,089		
2XX Employee Benefits Total:		154,741		192,627		456,340		
1222 Middle School-Restricted Total:		349,420	7.498	389,933	17.440	993,409		
1223 High School-Restricted								
111 Licensed Salaries		233,762	5.000	242,245	9.500	501,505		
112 Classified Salaries		669,764	22.905	630,643	47.480	1,276,521		
124 Temps-Classified Salaries		8,958						
1XX Salaries Total:		912,484	27.905	872,888	56.980	1,778,025		
211 PERS Employer Contribution		118,895		257,728		519,006		
213 PERS Tier 3 OPSRP		76,121						
214 PERS Debt Service		44,781						

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration		67,195		66,775		136,019		
231 Worker's Compensation		4,431		7,505		16,786		
232 State Unemployment Insurance		3,399		4,365		8,890		
243 Tax Sheltered Annuities		8,321		10,926		18,332		
244 Insurance Benefits		409,360		388,527		797,530		
2XX Employee Benefits Total:		732,503		735,827		1,496,562		
1223 High School-Restricted Total:		1,644,987	27.905	1,608,715	56.980	3,274,587		
1224 Other-Restricted Progs								
112 Classified Salaries		22,189						
1XX Salaries Total:		22,189						
211 PERS Employer Contribution		4,655						
213 PERS Tier 3 OPSRP		260						
214 PERS Debt Service		1,098						
220 Social Security Administration		1,574						
231 Worker's Compensation		110						
232 State Unemployment Insurance		82						
243 Tax Sheltered Annuities		255						
244 Insurance Benefits		10,807						
2XX Employee Benefits Total:		18,843						
1224 Other-Restricted Progs Total:		41,031						
1229 Other Restrictive Programs								
111 Licensed Salaries	214,213	239,956	5.000	299,458	6.000	345,873		
112 Classified Salaries	48,252	18,906	1.000	32,241	1.000	34,068		
131 Licensed Salaries-Add'l	3,694	367						
1XX Salaries Total:	266,158	259,229	6.000	331,699	7.000	379,941		
211 PERS Employer Contribution	55,324	58,234		111,948		110,905		
213 PERS Tier 3 OPSRP	2,509	0						
214 PERS Debt Service	12,447	12,849						
220 Social Security Administration	19,930	19,343		25,375		29,065		
231 Worker's Compensation	1,219	1,186		3,715		4,255		
232 State Unemployment Insurance	1,042	1,011		1,658		1,900		
243 Tax Sheltered Annuities	4,053	5,036		5,450		6,650		
244 Insurance Benefits	73,549	64,415		83,640		97,300		
2XX Employee Benefits Total:	170,073	162,074		231,787		250,075		
319 Other Instruc.Prof. & Tech.Service	6,344	10,735		6,500		6,500		
3XX Purchased Services Total:	6,344	10,735		6,500		6,500		
1229 Other Restrictive Programs Total:	442,575	432,038	6.000	569,986	7.000	636,516		
1250 Less Restrictive Students W Di								

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
111 Licensed Salaries	2,690,699	0						
112 Classified Salaries	1,495,742	0						
121 Subs-Licensed Salaries		3,062				72,400		
122 Subs-Classified Salaries	123,015	108,842		58,000		95,000		
123 Temps-Licensed Salaries		1,317				34,400		
124 Temps-Classified Salaries	56,314					30,200		
131 Licensed Salaries-Add'l	4,420	0						
132 Nonlicensed Salaries O/T	53							
151 Department Head Increments	4,234			29,667		29,905		
1XX Salaries Total:	4,375,795	111,905		87,667		261,905		
211 PERS Employer Contribution	616,734	488		10,013		29,964		
213 PERS Tier 3 OPSRP	263,016	1,315						
214 PERS Debt Service	194,774	502						
220 Social Security Administration	320,372	8,459		6,707		20,036		
231 Worker's Compensation	20,500	508		982		2,933		
232 State Unemployment Insurance	16,648	442		438		1,310		
243 Tax Sheltered Annuities	63,711	0						
244 Insurance Benefits	1,484,879	908				5,756		
2XX Employee Benefits Total:	2,980,634	12,623		18,139		59,998		
319 Other Instruc.Prof.& Tech.Service	89,562							
324 Rentals	60							
351 Telephone	876	839				1,000		
3XX Purchased Services Total:	90,497	839				1,000		
410 Supplies	1,595	0				7,052		
421 Textbooks	332					6,250		
4XX Supplies & Materials Total:	1,927	0				13,302		
1250 Less Restrictive Students W Di Total:	7,448,853	125,367		105,806		336,205		
1251 Elem-Less Restricted								
111 Licensed Salaries		1,417,470	26.600	1,447,499	28.740	1,640,799		
112 Classified Salaries		696,858	26.375	719,111	27.790	745,416		
124 Temps-Classified Salaries		9,695						
131 Licensed Salaries-Add'l		266						
1XX Salaries Total:		2,124,290	52.975	2,166,610	56.530	2,386,216		
211 PERS Employer Contribution		298,943		640,770		696,536		
213 PERS Tier 3 OPSRP		137,869						
214 PERS Debt Service		99,560						
220 Social Security Administration		154,219		165,746		182,546		
231 Worker's Compensation		10,046		24,265		26,726		
232 State Unemployment Insurance		7,974		10,833		11,931		
243 Tax Sheltered Annuities		38,762		34,258		35,764		
244 Insurance Benefits		740,034		731,381		788,527		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:		1,487,407		1,607,253		1,742,029		
389 Other Non-Instruc.Prof.&Tech. Serv		535						
3XX Purchased Services Total:		535						
1251 Elem-Less Restricted Total:		3,612,232	52.975	3,773,863	56.530	4,128,245		
1252 Ms-Less Restricted								
111 Licensed Salaries		736,750	16.985	900,290	15.000	854,680		
112 Classified Salaries		313,795	12.037	314,511	11.000	295,228		
124 Temps-Classified Salaries		5,891						
131 Licensed Salaries-Add'l		1,106						
1XX Salaries Total:		1,057,541	29.022	1,214,801	26.000	1,149,908		
211 PERS Employer Contribution		162,476		409,995		335,658		
213 PERS Tier 3 OPSRP		66,561						
214 PERS Debt Service		52,030						
220 Social Security Administration		77,507		92,932		87,968		
231 Worker's Compensation		4,974		13,606		12,879		
232 State Unemployment Insurance		4,008		6,074		5,750		
243 Tax Sheltered Annuities		19,031		20,674		18,070		
244 Insurance Benefits		359,473		406,054		362,420		
2XX Employee Benefits Total:		746,059		949,335		822,745		
1252 Ms-Less Restricted Total:		1,803,599	29.022	2,164,136	26.000	1,972,653		
1253 Hs-Less Restricted								
111 Licensed Salaries		940,772	16.050	860,773	16.000	918,536		
112 Classified Salaries		133,759	6.315	172,756	5.880	172,629		
124 Temps-Classified Salaries		2,384						
131 Licensed Salaries-Add'l		1,182						
1XX Salaries Total:		1,078,098	22.365	1,033,528	21.880	1,091,165		
211 PERS Employer Contribution		167,824		348,816		318,511		
213 PERS Tier 3 OPSRP		67,814						
214 PERS Debt Service		53,492						
220 Social Security Administration		79,422		79,065		83,474		
231 Worker's Compensation		4,978		11,576		12,221		
232 State Unemployment Insurance		4,135		5,168		5,456		
243 Tax Sheltered Annuities		25,943		18,271		18,280		
244 Insurance Benefits		318,329		312,263		304,518		
2XX Employee Benefits Total:		721,939		775,157		742,459		
319 Other Instruc.Prof.& Tech.Service		92,441		20,601		90,601		
3XX Purchased Services Total:		92,441		20,601		90,601		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1253 Hs-Less Restricted Total:		1,892,477	22.365	1,829,287	21.880	1,924,225		
1254 Other-Less Restricted Prgs								
111 Licensed Salaries		96,479	1.600	86,966	1.500	92,514		
112 Classified Salaries		21,752	1.188	30,737	1.500	40,312		
124 Temps-Classified Salaries		6,823						
1XX Salaries Total:		125,055	2.788	117,704	3.000	132,826		
211 PERS Employer Contribution		22,174		39,725		38,772		
213 PERS Tier 3 OPSRP		3,999						
214 PERS Debt Service		5,822						
220 Social Security Administration		9,312		9,004		10,161		
231 Worker's Compensation		563		1,318		1,488		
232 State Unemployment Insurance		487		589		664		
243 Tax Sheltered Annuities		1,918		1,961		1,875		
244 Insurance Benefits		31,949		39,015		41,850		
2XX Employee Benefits Total:		76,224		91,612		94,810		
1254 Other-Less Restricted Prgs Total:		201,279	2.788	209,315	3.000	227,637		
1260 Early Intervention								
111 Licensed Salaries	53,600	42,523	1.250	68,954	1.250	74,560		
139 Cell Phone Stipend	33	30						
151 Department Head Increments				3,020		3,044		
1XX Salaries Total:	53,633	42,553	1.250	71,974	1.250	77,604		
211 PERS Employer Contribution	4,952	3,836		24,291		22,653		
213 PERS Tier 3 OPSRP	6,053	5,059						
214 PERS Debt Service	2,517	2,100						
220 Social Security Administration	3,950	3,212		5,506		5,937		
231 Worker's Compensation	245	192		806		869		
232 State Unemployment Insurance	206	168		360		388		
243 Tax Sheltered Annuities	600	627		1,300		1,350		
244 Insurance Benefits	12,605	12,936		17,375		17,350		
2XX Employee Benefits Total:	31,128	28,130		49,638		48,547		
319 Other Instruc.Prof.& Tech.Service	38,970	38,565						
353 Postage	17							
3XX Purchased Services Total:	38,987	38,565						
410 Supplies	1,366	1,513		1,006		3,056		
4XX Supplies & Materials Total:	1,366	1,513		1,006		3,056		
1260 Early Intervention Total:	125,114	110,760	1.250	122,618	1.250	129,207		
1271 Remediation								
111 Licensed Salaries	3,749							

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
112 Classified Salaries	33	20,803						
131 Licensed Salaries-Add'l	10,424							
1XX Salaries Total:	14,207	20,803						
211 PERS Employer Contribution	1,408	2,910						
213 PERS Tier 3 OPSRP	1,058	1,413						
214 PERS Debt Service	613	1,013						
220 Social Security Administration	1,070	1,389						
231 Worker's Compensation	58	80						
232 State Unemployment Insurance	56	75						
244 Insurance Benefits	17	10,547						
2XX Employee Benefits Total:	4,280	17,427						
319 Other Instruc.Prof.& Tech.Service	18,501							
3XX Purchased Services Total:	18,501							
410 Supplies	2,315							
421 Textbooks	1,398							
460 Non-Consumable Supplies	90							
470 Computer Software	1,804	4,000						
480 Computer Hardware	4,580							
4XX Supplies & Materials Total:	10,187	4,000						
1271 Remediation Total:	47,174	42,230						
1280 Alternative Education								
111 Licensed Salaries	481,008	380,893	8.267	478,447	5.270	333,035		
112 Classified Salaries	133,277	68,129	0.537	14,092	0.540	15,024		
121 Subs-Licensed Salaries	4,722	3,978		5,584				
122 Subs-Classified Salaries	45	890						
123 Temps-Licensed Salaries	59,379	49,745		97,707				
124 Temps-Classified Salaries	157							
131 Licensed Salaries-Add'l	19,028	14,352		14,239		5,056		
132 Nonlicensed Salaries O/T	410	118						
139 Cell Phone Stipend	210	210						
151 Department Head Increments	16,698	2,516		14,274		14,388		
1XX Salaries Total:	714,934	520,831	8.804	624,343	5.810	367,504		
211 PERS Employer Contribution	122,605	91,082		209,257		107,274		
213 PERS Tier 3 OPSRP	17,258	10,422						
214 PERS Debt Service	30,135	23,206						
220 Social Security Administration	52,203	38,571		47,762		28,114		
231 Worker's Compensation	3,313	2,377		6,993		4,116		
232 State Unemployment Insurance	2,717	1,986		3,122		1,838		
243 Tax Sheltered Annuities	7,054	5,143		8,732		5,783		
244 Insurance Benefits	172,154	116,207		122,736		80,718		
2XX Employee Benefits Total:	407,439	288,994		398,601		227,844		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
311 Instruction Services	2,518,191	2,057,194		1,986,486		1,930,343		
319 Other Instruc.Prof. & Tech.Service	4,100	108,264		435,953		367,680		
322 Repairs & Maint.Svcs.(On Contract)	369	212						
341 Travel - Local In-District	331	258		1,000		1,000		
342 Travel & Exp. Out Of District	363			1,500		1,500		
343 Travel & Fees, Student	585	86						
345 Food/Meals/Snacks		1,492						
346 In-District Expense	3,098	913		2,000		2,000		
351 Telephone	167	457				500		
353 Postage	235	26						
389 Other Non-Instruc.Prof.&Tech. Serv	91,870	127,668		118,806		118,806		
3XX Purchased Services Total:	2,619,307	2,296,569		2,545,745		2,421,829		
410 Supplies	19,601	18,162		8,544		12,028		
431 Library Books		216						
432 Reference Books		445						
440 Periodicals	155	215				200		
460 Non-Consumable Supplies	1,359			1,000		1,000		
470 Computer Software	950	540				13,596		
480 Computer Hardware		4,398		2,500		2,500		
4XX Supplies & Materials Total:	22,065	23,975		12,044		29,324		
640 Dues And Fees	496	1,329		600		600		
6XX Other Objects Total:	496	1,329		600		600		
1280 Alternative Education Total:	3,764,242	3,131,698	8.804	3,581,333	5.810	3,047,100		
1288 Charter Flow-Through								
360 Charter School Payments	3,288,663	3,394,788		3,877,000		4,471,000		
361 Charter School Local Option Pmts	250,137	252,155		248,600		257,400		
3XX Purchased Services Total:	3,538,800	3,646,943		4,125,600		4,728,400		
720 Flow-Through	49,681	50,943		50,000		61,000		
7XX Transfers Total:	49,681	50,943		50,000		61,000		
1288 Charter Flow-Through Total:	3,588,481	3,697,886		4,175,600		4,789,400		
1291 English Language Learner								
111 Licensed Salaries	710,878	688,666	12.620	714,191	12.550	714,572		
112 Classified Salaries	126,531	124,402	4.143	118,896	4.250	126,140		
121 Subs-Licensed Salaries	7,269	1,304						
122 Subs-Classified Salaries	2,219	657						
124 Temps-Classified Salaries	160							
131 Licensed Salaries-Add'l	3,203	616						
132 Nonlicensed Salaries O/T		119						
139 Cell Phone Stipend	521	520						

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	850,781	816,285	16.763	833,087	16.800	840,712		
211 PERS Employer Contribution	134,694	123,988		281,167		245,404		
213 PERS Tier 3 OPSRP	44,796	51,690						
214 PERS Debt Service	39,765	39,958						
220 Social Security Administration	61,946	59,320		63,731		64,314		
231 Worker's Compensation	3,887	3,690		9,331		9,416		
232 State Unemployment Insurance	3,239	3,102		4,165		4,204		
243 Tax Sheltered Annuities	16,324	17,460		14,161		14,277		
244 Insurance Benefits	234,940	231,374		233,917		233,779		
2XX Employee Benefits Total:	539,592	530,581		606,472		571,393		
319 Other Instruc.Prof. & Tech.Service	1,063	1,815		1,000		1,500		
322 Repairs & Maint.Svcs.(On Contract)	258	297		300		200		
341 Travel - Local In-District	2,770	3,569		1,500		3,800		
342 Travel & Exp. Out Of District	1,452	506		1,500		1,000		
345 Food/Meals/Snacks		796				1,500		
346 In-District Expense	1,269	126		1,800		500		
351 Telephone				300		100		
353 Postage	68	9		250		50		
389 Other Non-Instruc.Prof.&Tech. Serv	6,512	6,208		9,000		7,500		
3XX Purchased Services Total:	13,391	13,326		15,650		16,150		
410 Supplies	2,148	4,509		3,795		4,320		
421 Textbooks	1,200	980		5,130		2,130		
431 Library Books		16		683		2,000		
432 Reference Books	1,194	451		800		1,000		
440 Periodicals				300		100		
460 Non-Consumable Supplies	2,540	630		700		1,000		
470 Computer Software	4,719	599		700		200		
480 Computer Hardware	6,075	8,830		3,500		5,000		
4XX Supplies & Materials Total:	17,876	16,015		15,608		15,750		
640 Dues And Fees		60		200		100		
6XX Other Objects Total:		60		200		100		
1291 English Language Learner Total:	1,421,640	1,376,267	16.763	1,471,017	16.800	1,444,105		
1294 Youth Corrections								
111 Licensed Salaries	30,302	31,593	0.500	31,593	0.500	34,037		
1XX Salaries Total:	30,302	31,593	0.500	31,593	0.500	34,037		
211 PERS Employer Contribution	6,712	7,169		10,663		9,935		
214 PERS Debt Service	1,449	1,579						
220 Social Security Administration	2,311	2,391		2,417		2,604		
231 Worker's Compensation	137	144		354		381		
232 State Unemployment Insurance	121	125		158		170		
243 Tax Sheltered Annuities	900	900		520		540		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	6,600	6,725		6,950		6,940		
2XX Employee Benefits Total:	18,230	19,032		21,061		20,571		
1294 Youth Corrections Total:	48,532	50,625	0.500	52,654	0.500	54,608		
1460 Special Programs Summer School								
112 Classified Salaries	625	670						
124 Temps-Classified Salaries	21,538	19,233						
131 Licensed Salaries-Add'l	72,449	68,218		82,853		33,945		
1XX Salaries Total:	94,612	88,121		82,853		33,945		
211 PERS Employer Contribution	11,191	11,326		27,963		9,909		
213 PERS Tier 3 OPSRP	7,298	6,362						
214 PERS Debt Service	3,575	4,491						
220 Social Security Administration	6,716	6,543		6,338		2,597		
231 Worker's Compensation	437	414		928		380		
232 State Unemployment Insurance	356	344		414		170		
243 Tax Sheltered Annuities	60	221						
244 Insurance Benefits	2,648	3,594						
2XX Employee Benefits Total:	32,283	33,295		35,643		13,055		
319 Other Instruc.Prof. & Tech.Service		7,250		10,000		38,000		
331 Pupil Transp. To And From School	2,256	1,440						
343 Travel & Fees, Student	2,494	1,929						
345 Food/Meals/Snacks		4,266						
346 In-District Expense	8,744	4,935						
353 Postage	159	72						
3XX Purchased Services Total:	13,652	19,892		10,000		38,000		
410 Supplies	2,497	4,585		6,194		4,194		
4XX Supplies & Materials Total:	2,497	4,585		6,194		4,194		
868 Other Than Home To School						11,000		
8XX Maintenance Supplies Total:						11,000		
1460 Special Programs Summer School Total:	143,044	145,892		134,690		100,194		
1XXX Instruction Total:	83,228,480	82,476,558	801.909	81,992,715	865.880	89,425,095		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2110 Attendance & Social Work Servi								
111 Licensed Salaries	167,937	144,230	4.250	237,234	4.250	263,791		
112 Classified Salaries	7,693	7,801						
123 Temps-Licensed Salaries	12,275	28,790						
131 Licensed Salaries-Add'l	915	2,512						
139 Cell Phone Stipend	233	239						
151 Department Head Increments				4,493		4,529		
1XX Salaries Total:	189,053	183,571	4.250	241,727	4.250	268,320		
211 PERS Employer Contribution	25,548	24,887		81,583		78,323		
213 PERS Tier 3 OPSRP	11,945	8,948						
214 PERS Debt Service	8,422	7,695						
220 Social Security Administration	13,476	13,152		18,492		20,526		
231 Worker's Compensation	857	837		2,707		3,005		
232 State Unemployment Insurance	705	688		1,209		1,342		
241 Professional Dues				1,200				
243 Tax Sheltered Annuities	3,549	3,392		8,200		4,590		
244 Insurance Benefits	42,503	36,646		58,925		58,990		
2XX Employee Benefits Total:	107,006	96,246		172,316		166,776		
2110 Attendance & Social Work Servi Total:	296,058	279,818	4.250	414,043	4.250	435,096		
2115 Student Safety								
112 Classified Salaries	186,499	197,554	11.122	236,646	8.030	179,208		
132 Nonlicensed Salaries O/T	252	228						
1XX Salaries Total:	186,751	197,781	11.122	236,646	8.030	179,208		
211 PERS Employer Contribution	32,511	32,495		79,868		52,311		
213 PERS Tier 3 OPSRP	4,699	8,861						
214 PERS Debt Service	8,105	9,483						
220 Social Security Administration	13,913	14,299		18,103		13,709		
231 Worker's Compensation	1,589	1,591		3,562		3,180		
232 State Unemployment Insurance	728	752		1,183		896		
243 Tax Sheltered Annuities	1,259	1,351		2,781		1,365		
244 Insurance Benefits	88,692	110,228		157,043		112,581		
2XX Employee Benefits Total:	151,495	179,060		262,539		184,042		
389 Other Non-Instruc.Prof.&Tech. Serv	302,421	298,647		298,776		361,000		
3XX Purchased Services Total:	302,421	298,647		298,776		361,000		
2115 Student Safety Total:	640,666	675,489	11.122	797,962	8.030	724,251		
2122 Counseling Services								
111 Licensed Salaries	1,285,402	1,426,207	23.000	1,401,936	23.000	1,364,590		
112 Classified Salaries		6,710						
121 Subs-Licensed Salaries				81,500		105,700		
123 Temps-Licensed Salaries	41,319	2,404		41,300		50,200		
124 Temps-Classified Salaries						63,200		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Salaries-Add'l	10,085	3,408						
139 Cell Phone Stipend	240	212						
1XX Salaries Total:	1,337,047	1,438,942	23.000	1,524,736	23.000	1,583,690		
211 PERS Employer Contribution	205,343	204,638		325,119		429,318		
213 PERS Tier 3 OPSRP	70,664	98,486						
214 PERS Debt Service	61,135	69,063						
220 Social Security Administration	97,110	105,231		116,642		121,152		
231 Worker's Compensation	6,058	6,130		17,077		17,737		
232 State Unemployment Insurance	5,011	5,446		7,624		7,918		
243 Tax Sheltered Annuities	24,534	27,127		23,920		24,840		
244 Insurance Benefits	315,296	353,170		303,205		327,643		
2XX Employee Benefits Total:	785,149	869,293		793,587		928,610		
319 Other Instruc.Prof.& Tech.Service	2,419	4,596		8,075		5,821		
341 Travel - Local In-District	84	75						
342 Travel & Exp. Out Of District	332	484		200		200		
345 Food/Meals/Snacks		781						
346 In-District Expense	1,005	36		425		425		
353 Postage	1,735	635		2,000		2,000		
389 Other Non-Instruc.Prof.&Tech. Serv	6,757	1,700				1,600		
3XX Purchased Services Total:	12,332	8,308		10,700		10,046		
410 Supplies	5,216	4,555		11,611		12,047		
421 Textbooks	128	370		340		340		
432 Reference Books	139	348						
440 Periodicals	55	36		40		40		
460 Non-Consumable Supplies	300	270						
470 Computer Software	4,600	3,175		1,096				
480 Computer Hardware	1,388	1,877						
4XX Supplies & Materials Total:	11,826	10,630		13,087		12,427		
640 Dues And Fees		178						
6XX Other Objects Total:		178						
2122 Counseling Services Total:	2,146,354	2,327,351	23.000	2,342,110	23.000	2,534,773		
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							

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	1,521							
2XX Employee Benefits Total:	2,446							
2126 Placement Services Total:	5,204							
2129 Other Guidance Services								
111 Licensed Salaries	58,059							
112 Classified Salaries		5,025						
1XX Salaries Total:	58,059	5,025						
211 PERS Employer Contribution	9,271							
213 PERS Tier 3 OPSRP	3,002							
214 PERS Debt Service	2,932							
220 Social Security Administration	4,096	385						
231 Worker's Compensation	254	24						
232 State Unemployment Insurance	214	20						
243 Tax Sheltered Annuities	550							
244 Insurance Benefits	13,528							
2XX Employee Benefits Total:	33,846	429						
2129 Other Guidance Services Total:	91,905	5,454						
2131 Health Services								
111 Licensed Salaries	488,160	491,624	8.800	465,821	11.500	613,969		
112 Classified Salaries	174,836	177,490	5.300	147,819	5.800	171,552		
122 Subs-Classified Salaries				1,199				
131 Licensed Salaries-Add'l	2,266	4,297		3,068				
139 Cell Phone Stipend	1,512	1,655						
151 Department Head Increments	7,401	7,401		7,191		7,249		
1XX Salaries Total:	674,177	682,467	14.100	625,098	17.300	792,770		
211 PERS Employer Contribution	117,507	126,171		210,566		231,410		
213 PERS Tier 3 OPSRP	15,639	24,354						
214 PERS Debt Service	29,505	33,678						
220 Social Security Administration	49,385	49,960		47,820		60,647		
231 Worker's Compensation	2,730	2,778		7,001		8,879		
232 State Unemployment Insurance	2,568	2,612		3,125		3,964		
243 Tax Sheltered Annuities	9,618	11,457		10,477		13,406		
244 Insurance Benefits	205,012	206,397		197,156		240,936		
2XX Employee Benefits Total:	431,964	457,407		476,146		559,241		
321 Equip. Rep.(Not On Serv. Contract)	613	1,257		921		1,000		
322 Repairs & Maint.Svcs.(On Contract)	201	97						
341 Travel - Local In-District	0	2,617		2,500		2,500		
342 Travel & Exp. Out Of District		222						
345 Food/Meals/Snacks		259						
346 In-District Expense	384	79						
353 Postage	485	132		300		221		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
354 Advertising	23							
389 Other Non-Instruc.Prof.&Tech. Serv	2,881	3,168				5,698		
3XX Purchased Services Total:	4,587	7,832		3,721		9,419		
410 Supplies	10,155	12,707		10,000		10,000		
432 Reference Books	327							
440 Periodicals	270	95		240		240		
470 Computer Software		419						
4XX Supplies & Materials Total:	10,752	13,221		10,240		10,240		
640 Dues And Fees	1,300	1,500		1,300		1,300		
651 Liability Insurance	1,374							
6XX Other Objects Total:	2,674	1,500		1,300		1,300		
2131 Health Services Total:	1,124,153	1,162,427	14.100	1,116,505	17.300	1,372,970		
2132 Medical Services								
111 Licensed Salaries		187,296						
131 Licensed Salaries-Add'l		142						
1XX Salaries Total:		187,438						
211 PERS Employer Contribution		33,028						
213 PERS Tier 3 OPSRP		8,814						
214 PERS Debt Service		9,425						
220 Social Security Administration		12,791						
231 Worker's Compensation		719						
232 State Unemployment Insurance		669						
243 Tax Sheltered Annuities		6,600						
244 Insurance Benefits		55,506						
2XX Employee Benefits Total:		127,552						
341 Travel - Local In-District		70						
342 Travel & Exp. Out Of District		170						
3XX Purchased Services Total:		240						
2132 Medical Services Total:		315,229						
2139 Other Health Services								
112 Classified Salaries	5,148	1,663						
1XX Salaries Total:	5,148	1,663						
211 PERS Employer Contribution	724	374						
213 PERS Tier 3 OPSRP	297	16						
214 PERS Debt Service	220	86						
220 Social Security Administration	348	103						
231 Worker's Compensation	24	9						
232 State Unemployment Insurance	18	5						

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	39	1						
244 Insurance Benefits	1,439	961						
2XX Employee Benefits Total:	3,109	1,557						
389 Other Non-Instruc.Prof.&Tech. Serv	18,360	14,417		30,000		30,000		
3XX Purchased Services Total:	18,360	14,417		30,000		30,000		
410 Supplies	903							
4XX Supplies & Materials Total:	903							
2139 Other Health Services Total:	27,520	17,638		30,000		30,000		
2142 Psychological Testing Services								
410 Supplies	3,239	2,704		2,700		2,700		
4XX Supplies & Materials Total:	3,239	2,704		2,700		2,700		
2142 Psychological Testing Services Total:	3,239	2,704		2,700		2,700		
2143 Psychological Counseling Servi								
111 Licensed Salaries	734,331	638,198	9.100	560,223	9.350	623,626		
123 Temps-Licensed Salaries	24,825	66,526						
131 Licensed Salaries-Add'l	2,942	2,172						
151 Department Head Increments				4,493		4,529		
1XX Salaries Total:	762,098	706,896	9.100	564,716	9.350	628,155		
211 PERS Employer Contribution	105,617	89,226		190,592		183,359		
213 PERS Tier 3 OPSRP	50,861	49,046						
214 PERS Debt Service	35,200	31,606						
220 Social Security Administration	54,698	52,184		43,201		48,054		
231 Worker's Compensation	3,374	2,958		6,325		7,035		
232 State Unemployment Insurance	2,860	2,730		2,824		3,141		
243 Tax Sheltered Annuities	15,811	11,357		9,464		10,098		
244 Insurance Benefits	168,921	138,963		126,490		129,778		
2XX Employee Benefits Total:	437,341	378,069		378,895		381,465		
410 Supplies	4,166	8,613		11,129		11,129		
4XX Supplies & Materials Total:	4,166	8,613		11,129		11,129		
2143 Psychological Counseling Servi Total:	1,203,606	1,093,577	9.100	954,740	9.350	1,020,749		
2152 Speech Pathology								
111 Licensed Salaries	737,322	766,757	14.760	850,771	17.760	1,082,394		
121 Subs-Licensed Salaries	7,350							
131 Licensed Salaries-Add'l	2,909							
151 Department Head Increments				5,281		5,323		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	747,581	766,757	14.760	856,052	17.760	1,087,717		
211 PERS Employer Contribution	104,049	110,927		288,918		317,505		
213 PERS Tier 3 OPSRP	52,601	56,466						
214 PERS Debt Service	34,971	38,199						
220 Social Security Administration	54,312	55,763		65,488		83,210		
231 Worker's Compensation	3,391	3,502		9,588		12,182		
232 State Unemployment Insurance	2,815	2,887		4,280		5,439		
243 Tax Sheltered Annuities	15,051	19,676		15,350		19,181		
244 Insurance Benefits	186,136	183,073		205,164		246,509		
2XX Employee Benefits Total:	453,328	470,492		588,788		684,026		
321 Equip. Rep.(Not On Serv. Contract)	2,035							
389 Other Non-Instruc.Prof.&Tech. Serv	125							
3XX Purchased Services Total:	2,160							
410 Supplies	3,280	5,155		4,998		4,998		
4XX Supplies & Materials Total:	3,280	5,155		4,998		4,998		
2152 Speech Pathology Total:	1,206,348	1,242,404	14.760	1,449,838	17.760	1,776,740		
2169 Misc.Support Of Educational Se								
111 Licensed Salaries	265,787	260,961	5.931	345,216	6.930	427,293		
112 Classified Salaries	8,606	9,964						
131 Licensed Salaries-Add'l	29,896	14,520						
151 Department Head Increments				3,531		3,559		
1XX Salaries Total:	304,290	285,445	5.931	348,747	6.930	430,852		
211 PERS Employer Contribution	57,357	50,766		117,702		125,766		
213 PERS Tier 3 OPSRP	8,025	11,042						
214 PERS Debt Service	14,488	13,919						
220 Social Security Administration	22,057	20,609		26,679		32,960		
231 Worker's Compensation	1,378	1,201		3,906		4,826		
232 State Unemployment Insurance	1,144	1,062		1,744		2,154		
243 Tax Sheltered Annuities	3,380	3,972		6,168		7,484		
244 Insurance Benefits	62,920	65,385		82,441		96,188		
2XX Employee Benefits Total:	170,751	167,957		238,640		269,378		
341 Travel - Local In-District	56							
353 Postage	14	6						
3XX Purchased Services Total:	69	6						
410 Supplies	1,828	1,757		2,174		2,174		
440 Periodicals		53						
470 Computer Software	29							
4XX Supplies & Materials Total:	1,857	1,810		2,174		2,174		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
640 Dues And Fees	225	225						
6XX Other Objects Total:	225	225						
2169 Misc.Support Of Educational Se Total:	477,192	455,443	5.931	589,562	6.930	702,404		
2190 Director Of Ed Services								
112 Classified Salaries	126,111	122,713	4.500	194,773	5.450	193,227		
113 Administrators	328,966	299,459	3.753	351,334	5.250	505,363		
118 Professional Salaries					1.000	73,395		
121 Subs-Licensed Salaries	60,820	57,060		64,573				
123 Temps-Licensed Salaries	2,744							
131 Licensed Salaries-Add'l	96,183	78,663		112,354		2,490		
132 Nonlicensed Salaries O/T	462							
139 Cell Phone Stipend	2,137	2,014						
151 Department Head Increments	24,775	22,120						
1XX Salaries Total:	642,198	582,029	8.253	723,034	11.700	774,475		
211 PERS Employer Contribution	103,598	111,420		227,242		226,069		
213 PERS Tier 3 OPSRP	21,777	9,120						
214 PERS Debt Service	26,631	27,539						
220 Social Security Administration	47,534	43,085		55,313		59,247		
231 Worker's Compensation	2,841	2,612		8,098		8,674		
232 State Unemployment Insurance	2,511	2,250		3,615		3,872		
241 Professional Dues		2,031		7,580		10,125		
243 Tax Sheltered Annuities	20,769	20,219		23,397		29,645		
244 Insurance Benefits	84,884	76,169		117,577		162,284		
2XX Employee Benefits Total:	310,546	294,444		442,822		499,917		
322 Repairs & Maint.Svcs.(On Contract)	3,116	2,054		3,700		3,700		
325 Electricity						30,000		
341 Travel - Local In-District	31,302	24,723		32,000		32,000		
342 Travel & Exp. Out Of District	3,673	11,420						
345 Food/Meals/Snacks		103						
346 In-District Expense	4,437	1,181						
351 Telephone	670	1,122		3,000		3,000		
353 Postage	3,051	2,236		3,500		3,500		
382 Legal Services	53,821	40,985						
389 Other Non-Instruc.Prof.&Tech. Serv	48,355	4,472		9,500		67,281		
3XX Purchased Services Total:	148,425	88,297		51,700		139,481		
410 Supplies	10,016	7,989		13,660		230,831		
432 Reference Books	225	573						
440 Periodicals	562	300						
470 Computer Software	596	40						
480 Computer Hardware	818			74,360		74,360		
4XX Supplies & Materials Total:	12,216	8,901		88,020		305,191		
640 Dues And Fees	1,886	100						

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	1,886	100						
2190 Director Of Ed Services Total:	1,115,271	973,771	8.253	1,305,577	11.700	1,719,065		
2210 Improvement Of Instruction Ser								
111 Licensed Salaries	49,352	56,662						
112 Classified Salaries	10,001	6,001						
121 Subs-Licensed Salaries	9,431	20,745		162,368		50,121		
122 Subs-Classified Salaries		273						
123 Temps-Licensed Salaries	4,408	6,260				45,357		
128 Temp-Admin Salaries						49,300		
131 Licensed Salaries-Add'l	31,080	11,771		31,597		34,666		
139 Cell Phone Stipend	199	109						
1XX Salaries Total:	104,471	101,821		193,965		179,444		
211 PERS Employer Contribution	17,452	15,636		12,559		31,107		
213 PERS Tier 3 OPSRP	2,230	1,060						
214 PERS Debt Service	4,741	3,786						
220 Social Security Administration	7,636	7,049		4,320		13,727		
231 Worker's Compensation	466	454		632		2,010		
232 State Unemployment Insurance	399	368		282		897		
243 Tax Sheltered Annuities	956	982						
244 Insurance Benefits	15,169	15,853		1,079		3,985		
2XX Employee Benefits Total:	49,049	45,188		18,873		51,726		
319 Other Instruc.Prof.& Tech.Service	4,068	13,376		39,100		58,000		
341 Travel - Local In-District	320	177						
342 Travel & Exp. Out Of District	130					12,000		
345 Food/Meals/Snacks		2,608						
346 In-District Expense	1,558							
353 Postage		2						
389 Other Non-Instruc.Prof.&Tech. Serv		305						
3XX Purchased Services Total:	6,077	16,467		39,100		70,000		
410 Supplies	2,604	1,612		53,200		33,000		
421 Textbooks		7,922						
432 Reference Books	1,014							
4XX Supplies & Materials Total:	3,618	9,534		53,200		33,000		
2210 Improvement Of Instruction Ser Total:	163,215	173,011		305,138		334,170		
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	94,686	120,665	2.500	146,729	3.100	198,148		
112 Classified Salaries	331,039	441,360	10.085	487,399	3.080	112,579		
113 Administrators	460,196	757,050	6.100	613,910	6.100	642,242		
118 Professional Salaries					6.360	395,480		
121 Subs-Licensed Salaries	15,544	7,053		8,289				
122 Subs-Classified Salaries	87	144						

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
123 Temps-Licensed Salaries	58,012	20,727						
124 Temps-Classified Salaries	2,543	17,737						
131 Licensed Salaries-Add'l	56,716	44,890		4,915		1,444		
132 Nonlicensed Salaries O/T	2,481	1,471						
139 Cell Phone Stipend	3,214	5,876						
151 Department Head Increments	2,976							
1XX Salaries Total:	1,027,494	1,416,971	18.685	1,261,242	18.640	1,349,893		
211 PERS Employer Contribution	165,521	204,588		427,089		394,034		
213 PERS Tier 3 OPSRP	44,136	48,451						
214 PERS Debt Service	45,813	58,190						
220 Social Security Administration	76,566	103,443		97,298		103,267		
231 Worker's Compensation	4,712	5,083		14,245		15,119		
232 State Unemployment Insurance	4,002	5,402		6,359		6,749		
241 Professional Dues	544	129		17,954		18,002		
243 Tax Sheltered Annuities	41,659	59,315		61,093		58,942		
244 Insurance Benefits	184,745	241,647		261,306		257,410		
248 Cosa Dues		630						
2XX Employee Benefits Total:	567,698	726,879		885,345		853,523		
311 Instruction Services				30,000				
316 Data Processing Serv.(Instr.Only)	20,900	44,600		42,000		40,000		
319 Other Instruc.Prof. & Tech.Service	65,055	14,579				25,000		
322 Repairs & Maint.Svcs.(On Contract)	712	1,474						
324 Rentals	672	1,448						
341 Travel - Local In-District	3,599	2,813		9,000		2,188		
342 Travel & Exp. Out Of District	7,219	14,103						
345 Food/Meals/Snacks		4,980						
346 In-District Expense	7,524	2,273						
353 Postage	1,366	1,219						
389 Other Non-Instruc.Prof.&Tech. Serv	58,133	26,298		3,000		5,000		
3XX Purchased Services Total:	165,179	113,787		84,000		72,188		
410 Supplies	10,274	16,740		23,205		27,439		
415 Pacific Office Automation Copies						4,766		
421 Textbooks	3,331	515						
432 Reference Books	7,491	3,591						
440 Periodicals	343	480						
441 Instructional Kits		3,175						
460 Non-Consumable Supplies	274	32						
470 Computer Software	795	236						
480 Computer Hardware	690	529						
4XX Supplies & Materials Total:	23,198	25,297		23,205		32,205		
640 Dues And Fees	2,433	555						
6XX Other Objects Total:	2,433	555						

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2211 Improvement Of Instruction Ser Total:	1,786,001	2,283,489	18.685	2,253,792	18.640	2,307,810		
2212 Site-Based Improv Of Instr								
111 Licensed Salaries	118,411	700,688			8.500	505,440		
112 Classified Salaries		264						
121 Subs-Licensed Salaries		15,135						
122 Subs-Classified Salaries		1,817						
124 Temps-Classified Salaries		2,001						
131 Licensed Salaries-Add'l	44,914	138,701						
132 Nonlicensed Salaries O/T		81						
1XX Salaries Total:	163,325	858,687			8.500	505,440		
211 PERS Employer Contribution	22,903	138,511				147,538		
213 PERS Tier 3 OPSRP	11,585	38,835						
214 PERS Debt Service	8,537	40,221						
220 Social Security Administration	12,048	61,679				38,666		
231 Worker's Compensation	713	3,887				5,661		
232 State Unemployment Insurance	629	3,221				2,527		
243 Tax Sheltered Annuities	4,777	17,482				9,180		
244 Insurance Benefits	31,406	192,321				117,980		
2XX Employee Benefits Total:	92,599	496,158				321,552		
319 Other Instruc.Prof. & Tech.Service		4,611						
342 Travel & Exp. Out Of District	682							
345 Food/Meals/Snacks		662						
3XX Purchased Services Total:	682	5,273						
2212 Site-Based Improv Of Instr Total:	256,606	1,360,118			8.500	826,992		
2213 Curriculum Development								
112 Classified Salaries	3,471	1,579						
124 Temps-Classified Salaries		1,944						
1XX Salaries Total:	3,471	3,523						
211 PERS Employer Contribution	208	404						
213 PERS Tier 3 OPSRP	486							
214 PERS Debt Service	179							
220 Social Security Administration	265	237						
231 Worker's Compensation	17	18						
232 State Unemployment Insurance	14	14						
244 Insurance Benefits		906						
2XX Employee Benefits Total:	1,169	1,580						
319 Other Instruc.Prof. & Tech.Service						24,647		
3XX Purchased Services Total:						24,647		
410 Supplies	12,257	1,556		20,000				

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	12,257	1,556		20,000				
2213 Curriculum Development Total:	16,897	6,659		20,000		24,647		
2214 Multicultural Ed								
111 Licensed Salaries	25,762							
121 Subs-Licensed Salaries		2,019				1,884		
1XX Salaries Total:	25,762	2,019				1,884		
211 PERS Employer Contribution	3,528	124				291		
213 PERS Tier 3 OPSRP	1,933	289						
214 PERS Debt Service	1,225	99						
220 Social Security Administration	1,785	142				144		
231 Worker's Compensation	118	9				21		
232 State Unemployment Insurance	93	7				9		
241 Professional Dues	600							
243 Tax Sheltered Annuities	675	49						
244 Insurance Benefits	6,600	415				150		
2XX Employee Benefits Total:	16,556	1,134				616		
319 Other Instruc.Prof.& Tech.Service	1,003	925		1,500		1,000		
341 Travel - Local In-District	832	424		3,000		3,000		
342 Travel & Exp. Out Of District	2,286	1,346		5,000		4,000		
345 Food/Meals/Snacks		1,528				4,000		
346 In-District Expense	2,909	88		5,000		500		
348 Community Liaison	1,115			2,000		2,000		
353 Postage	16					100		
389 Other Non-Instruc.Prof.&Tech. Serv	5,107	1,580		2,000		2,000		
3XX Purchased Services Total:	13,268	5,891		18,500		16,600		
410 Supplies	1,270	1,931		3,000		2,250		
432 Reference Books	600	654		300		600		
460 Non-Consumable Supplies	360	29				300		
470 Computer Software	296	289				300		
4XX Supplies & Materials Total:	2,527	2,904		3,300		3,450		
640 Dues And Fees		500				500		
6XX Other Objects Total:		500				500		
2214 Multicultural Ed Total:	58,114	12,448		21,800		23,050		
2215 Reimbursable Leave								
111 Licensed Salaries	115,361	88,106		65,524		70,592		
112 Classified Salaries				30,559		38,501		
1XX Salaries Total:	115,361	88,106		96,083		109,093		
211 PERS Employer Contribution	25,063	19,928		32,428		31,844		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service	5,390	4,377						
220 Social Security Administration	8,637	6,343		7,350		8,346		
231 Worker's Compensation	517	396		1,076		1,222		
232 State Unemployment Insurance	452	332		480		545		
243 Tax Sheltered Annuities	888	2,158		1,290		1,250		
244 Insurance Benefits	20,205	15,595		28,020		26,460		
2XX Employee Benefits Total:	61,151	49,128		70,645		69,667		
2215 Reimbursable Leave Total:	176,513	137,234		166,728		178,760		
2219 Other Improvement Of Inst Serv								
124 Temps-Classified Salaries	5,393	5,492		114,039		114,039		
131 Licensed Salaries-Add'l	18,279	9,186						
1XX Salaries Total:	23,672	14,678		114,039		114,039		
211 PERS Employer Contribution	3,941	2,011						
213 PERS Tier 3 OPSRP		73						
214 PERS Debt Service	800	461						
220 Social Security Administration	1,363	683		8,724		8,724		
231 Worker's Compensation	91	52		1,277		1,277		
232 State Unemployment Insurance	71	36		570		570		
2XX Employee Benefits Total:	6,266	3,315		10,571		10,571		
319 Other Instruc.Prof.& Tech.Service	1,600	700						
346 In-District Expense	275							
389 Other Non-Instruc.Prof.&Tech. Serv		1,100						
3XX Purchased Services Total:	1,875	1,800						
410 Supplies	18,335	17,907				2,053		
470 Computer Software	2,000	2,000						
4XX Supplies & Materials Total:	20,335	19,907				2,053		
2219 Other Improvement Of Inst Serv Total:	52,148	39,700		124,610		126,663		
2222 School Library/Media Center								
111 Licensed Salaries	238,208	208,494	3.460	190,480	2.800	166,124		
112 Classified Salaries	179,396	168,750	2.250	60,921	4.540	122,625		
131 Licensed Salaries-Add'l		307						
151 Department Head Increments	20,833	24,913		89,688		103,887		
1XX Salaries Total:	438,438	402,464	5.710	341,089	7.340	392,636		
211 PERS Employer Contribution	60,959	62,976		115,118		114,610		
213 PERS Tier 3 OPSRP	25,229	23,967						
214 PERS Debt Service	19,902	20,411						
220 Social Security Administration	31,548	28,673		26,093		30,037		
231 Worker's Compensation	2,044	1,896		3,820		4,398		
232 State Unemployment Insurance	1,612	1,487		1,705		1,963		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	6,303	6,168		4,161		3,796		
244 Insurance Benefits	136,884	125,798		79,864		102,515		
2XX Employee Benefits Total:	284,481	271,376		230,761		257,318		
319 Other Instruc.Prof. & Tech.Service	100	7,456		3,000		3,000		
322 Repairs & Maint.Svcs.(On Contract)	2,000							
353 Postage				100		100		
389 Other Non-Instruc.Prof.&Tech. Serv	600	600		600		600		
3XX Purchased Services Total:	2,700	8,056		3,700		3,700		
410 Supplies	9,950	11,555		8,795		9,693		
421 Textbooks		2,554		3,500		3,500		
431 Library Books	16,417	31,159		38,944		40,575		
432 Reference Books	2,095	2,765		4,700		4,595		
433 Repair Of Library & Ref. Books		49		147		150		
440 Periodicals	6,391	6,455		7,618		9,205		
460 Non-Consumable Supplies	64	325						
470 Computer Software	4,597	3,602		5,000		5,000		
480 Computer Hardware	791							
4XX Supplies & Materials Total:	40,304	58,463		68,704		72,718		
640 Dues And Fees		25						
6XX Other Objects Total:		25						
2222 School Library/Media Center Total:	765,923	740,384	5.710	644,254	7.340	726,372		
2223 Multimedia Services								
122 Subs-Classified Salaries				1,000				
124 Temps-Classified Salaries	34	31						
1XX Salaries Total:	34	31		1,000				
220 Social Security Administration				77				
231 Worker's Compensation	0	0		11				
232 State Unemployment Insurance				5				
2XX Employee Benefits Total:	0	0		93				
321 Equip. Rep.(Not On Serv. Contract)	256			300		300		
353 Postage	132	90		180		180		
389 Other Non-Instruc.Prof.&Tech. Serv	1,495							
3XX Purchased Services Total:	1,883	90		480		480		
410 Supplies	16,805	16,066		27,754		27,963		
422 Repair Of Textbooks		1,121		1,200		1,200		
460 Non-Consumable Supplies	945	975		3,100		3,100		
470 Computer Software	2,142	5,612		13,400		13,500		
480 Computer Hardware	15,251	22,375		4,600		4,000		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	35,143	46,149		50,054		49,763		
2223 Multimedia Services Total:	37,060	46,269		51,627		50,243		
2230 Assessment And Testing								
112 Classified Salaries	446	3,324						
121 Subs-Licensed Salaries	30,724	42,582		33,156		28,640		
122 Subs-Classified Salaries	488							
131 Licensed Salaries-Add'l	7,555	10,002				10,111		
1XX Salaries Total:	39,212	55,908		33,156		38,751		
211 PERS Employer Contribution	2,251	2,548		2,526		7,379		
213 PERS Tier 3 OPSRP	1,146	1,785						
214 PERS Debt Service	785	1,052						
220 Social Security Administration	2,830	4,127		2,536		2,964		
231 Worker's Compensation	188	264		371		434		
232 State Unemployment Insurance	146	215		166		194		
243 Tax Sheltered Annuities	12	4						
244 Insurance Benefits	1,176	1,601		1,439		2,277		
2XX Employee Benefits Total:	8,535	11,595		7,039		13,248		
316 Data Processing Serv.(Instr.Only)	60							
319 Other Instruc.Prof.& Tech.Service	20,300	10,800		10,800		12,000		
341 Travel - Local In-District	400	206						
342 Travel & Exp. Out Of District	611	137						
3XX Purchased Services Total:	21,371	11,142		10,800		12,000		
410 Supplies	13,637	23,881						
432 Reference Books	71							
470 Computer Software	2,241							
4XX Supplies & Materials Total:	15,949	23,881						
2230 Assessment And Testing Total:	85,067	102,526		50,995		63,999		
2240 Instructional Staff Developmen								
111 Licensed Salaries	25,561	78,804	0.400	27,994				
112 Classified Salaries	6,714	16,196						
121 Subs-Licensed Salaries	272,891	272,701		380,987		290,294		
122 Subs-Classified Salaries	215	5,909		4,332		6,665		
124 Temps-Classified Salaries		11,860						
131 Licensed Salaries-Add'l	85,786	110,644		141,390		189,697		
132 Nonlicensed Salaries O/T	2,964	295						
139 Cell Phone Stipend	624	290						
1XX Salaries Total:	394,753	496,699	0.400	554,703		486,655		
211 PERS Employer Contribution	26,063	36,584		98,925		100,252		
213 PERS Tier 3 OPSRP	15,131	24,044						

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service	9,639	14,606						
220 Social Security Administration	29,412	36,515		55,174		37,229		
231 Worker's Compensation	1,894	2,275		8,078		5,451		
232 State Unemployment Insurance	1,533	1,897		3,606		2,433		
243 Tax Sheltered Annuities	956	2,288		416				
244 Insurance Benefits	20,887	38,126		29,343		23,078		
2XX Employee Benefits Total:	105,515	156,335		195,542		168,443		
319 Other Instruc.Prof.& Tech.Service	10,989	190,615		-43,910		1,352		
322 Repairs & Maint.Svcs.(On Contract)	573	241						
324 Rentals	346	15						
341 Travel - Local In-District	1,851	900						
342 Travel & Exp. Out Of District	113,712	145,784		136,400		119,000		
345 Food/Meals/Snacks		21,956						
346 In-District Expense	17,091	5,432		3,482		3,681		
389 Other Non-Instruc.Prof.&Tech. Serv		40,718						
3XX Purchased Services Total:	144,561	405,660		95,972		124,033		
410 Supplies	11,946	16,393		2,600		2,650		
421 Textbooks		935						
432 Reference Books	2,700	10,127						
460 Non-Consumable Supplies	3,121	2,722						
470 Computer Software	2,272	2,236				88,000		
480 Computer Hardware	37,202	4,466						
4XX Supplies & Materials Total:	57,240	36,879		2,600		90,650		
640 Dues And Fees	2,301	2,403						
6XX Other Objects Total:	2,301	2,403						
2240 Instructional Staff Developmen Total:	704,370	1,097,977	0.400	848,817		869,781		
2311 Board Of Directors Expenses								
341 Travel - Local In-District						250		
342 Travel & Exp. Out Of District		450				5,000		
344 Conferences And Visitations	2,764	1,123		3,250		7,500		
345 Food/Meals/Snacks		2,203				1,000		
346 In-District Expense	1,575	1,500		3,000		1,750		
381 Audit Services	55,400	56,400		69,000		57,000		
382 Legal Services	109,178	57,415		65,949		80,944		
388 Election Services	58	34,133		500		5,000		
389 Other Non-Instruc.Prof.&Tech. Serv	9,420	10,103		2,000		5,000		
3XX Purchased Services Total:	178,395	163,326		143,699		163,444		
410 Supplies	590	276		1,990		1,500		
4XX Supplies & Materials Total:	590	276		1,990		1,500		
640 Dues And Fees	17,443	14,838		28,000		28,000		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	17,443	14,838		28,000		28,000		
2311 Board Of Directors Expenses Total:	196,428	178,441		173,689		192,944		
2321 Office Of The Superintendent								
111 Licensed Salaries		3,374						
112 Classified Salaries	183,341	180,215	3.000	179,522	1.000	38,507		
113 Administrators	203,739	202,494	1.000	191,965	1.000	216,639		
118 Professional Salaries					2.000	146,789		
121 Subs-Licensed Salaries	81							
122 Subs-Classified Salaries						915		
123 Temps-Licensed Salaries		232				722		
124 Temps-Classified Salaries	2,255	3,400		15,100		2,238		
131 Licensed Salaries-Add'l		212						
139 Cell Phone Stipend	1,116	1,116				1,800		
1XX Salaries Total:	394,119	387,457	4.000	386,587	4.000	407,610		
211 PERS Employer Contribution	11,796	11,375		125,377		117,536		
213 PERS Tier 3 OPSRP	34,960	47,945						
214 PERS Debt Service	8,521	9,299						
220 Social Security Administration	29,436	24,095		24,615		24,866		
231 Worker's Compensation	1,723	1,697		4,330		4,545		
232 State Unemployment Insurance	1,538	1,507		1,933		2,029		
241 Professional Dues	4,040	2,018		4,100		4,150		
243 Tax Sheltered Annuities	20,416	20,459		34,000		9,415		
244 Insurance Benefits	38,519	39,495		41,620		55,240		
2XX Employee Benefits Total:	150,951	157,890		235,974		217,781		
319 Other Instruc.Prof.& Tech.Service	1,000	7,180				140,000		
322 Repairs & Maint.Svcs.(On Contract)	742	539		1,419				
341 Travel - Local In-District	17	212		6,600		2,000		
342 Travel & Exp. Out Of District	6,656	4,269		7,500		7,500		
345 Food/Meals/Snacks		3,357				3,000		
346 In-District Expense	3,626	9,388		6,000		3,000		
347 Recruitment Expenses	3,730	11,270						
348 Community Liaison	600	42		100		250		
351 Telephone	1,481	1,186		1,500		2,000		
353 Postage	1,984	2,087		2,500		2,500		
389 Other Non-Instruc.Prof.&Tech. Serv	67,424	72,233		104,000		139,084		
3XX Purchased Services Total:	87,259	111,764		129,619		299,334		
410 Supplies	5,841	4,934		4,000		4,000		
415 Pacific Office Automation Copies						2,600		
432 Reference Books	580	214		250		250		
440 Periodicals	481	603		250		500		
460 Non-Consumable Supplies	312	712		250		250		
470 Computer Software	57	79		250		250		
480 Computer Hardware	209	150				1,519		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	7,480	6,690		5,000		9,369		
640 Dues And Fees	3,663	2,917		6,500		6,500		
6XX Other Objects Total:	3,663	2,917		6,500		6,500		
2321 Office Of The Superintendent Total:	643,471	666,720	4.000	763,680	4.000	940,594		
2325 Management & Organ.Develop. Se								
410 Supplies						282,000		
4XX Supplies & Materials Total:						282,000		
2325 Management & Organ.Develop. Se Total:						282,000		
2411 Principals Services								
111 Licensed Salaries	636	684						
112 Classified Salaries	2,589,773	2,553,985	71.273	2,383,962	70.790	2,344,384		
113 Administrators	4,044,926	4,089,402	45.000	4,147,714	46.000	4,196,783		
121 Subs-Licensed Salaries	4,418	7,900						
122 Subs-Classified Salaries	122,686	109,950		113,700		182,119		
123 Temps-Licensed Salaries	4,589							
124 Temps-Classified Salaries	118,468	148,610		48,650		17,892		
128 Temp-Admin Salaries						1,373		
131 Licensed Salaries-Add'l	15,145	3,452						
132 Nonlicensed Salaries O/T	17,051	5,889				542		
139 Cell Phone Stipend	27,132	26,126						
151 Department Head Increments				14,929		14,989		
1XX Salaries Total:	6,944,822	6,945,998	116.273	6,708,955	116.790	6,758,082		
211 PERS Employer Contribution	1,228,931	1,211,247		1,900,158		1,913,900		
213 PERS Tier 3 OPSRP	180,047	197,087						
214 PERS Debt Service	302,858	325,615						
220 Social Security Administration	508,866	504,155		514,149		516,993		
231 Worker's Compensation	31,706	29,851		75,274		75,691		
232 State Unemployment Insurance	26,573	26,271		33,611		33,790		
241 Professional Dues	53,215	50,925		76,500		78,200		
243 Tax Sheltered Annuities	215,558	214,996		234,718		227,084		
244 Insurance Benefits	1,567,347	1,582,255		1,588,338		1,624,516		
248 Cosa Dues	2,100	1,220						
2XX Employee Benefits Total:	4,117,201	4,143,622		4,422,747		4,470,174		
319 Other Instruc.Prof. & Tech.Service	1,098	443		41,924		145,000		
321 Equip. Rep.(Not On Serv. Contract)	3,596	3,380		8,770		1,250		
322 Repairs & Maint.Svcs.(On Contract)	149,694	130,828		180,146		8,150		
324 Rentals	99,779	92,392		105,251				
341 Travel - Local In-District	4,659	3,061		5,000				
342 Travel & Exp. Out Of District	17,740	9,348		4,500		4,200		
343 Travel & Fees, Student		892						
345 Food/Meals/Snacks		18,593		5,650		7,624		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
346 In-District Expense	24,855	5,264		13,096		12,190		
347 Recruitment Expenses		260						
351 Telephone	997	1,155		900		900		
353 Postage	65,050	57,846		57,836		54,973		
389 Other Non-Instruc.Prof.&Tech. Serv	1,457	2,875		46,300		45,300		
3XX Purchased Services Total:	368,926	326,337		469,373		279,587		
410 Supplies	170,233	160,152		391,648		390,870		
415 Pacific Office Automation Copies						231,485		
421 Textbooks	60	160						
432 Reference Books	792	5,986		300		550		
440 Periodicals	881	945						
460 Non-Consumable Supplies	7,892	10,982		4,900		8,000		
470 Computer Software	11,061	6,742		1,922		6,221		
480 Computer Hardware	8,087	48,976		6,550		4,000		
4XX Supplies & Materials Total:	199,007	233,944		405,320		641,126		
541 Initial & Addnl. Equip. Purchases	6,400							
5XX Capital Outlay Total:	6,400							
640 Dues And Fees	4,459	4,441				1,500		
6XX Other Objects Total:	4,459	4,441				1,500		
2411 Principals Services Total:	11,640,816	11,654,342	116.273	12,006,396	116.790	12,150,469		
2490 Other Support Serv.-School Adm								
131 Licensed Salaries-Add'l		2,528						
1XX Salaries Total:		2,528						
211 PERS Employer Contribution		453						
213 PERS Tier 3 OPSRP		318						
214 PERS Debt Service		180						
220 Social Security Administration		266						
231 Worker's Compensation		17						
232 State Unemployment Insurance		14						
243 Tax Sheltered Annuities		18						
244 Insurance Benefits		741						
2XX Employee Benefits Total:		2,008						
319 Other Instruc.Prof.& Tech.Service	0	4,826		1,246		1,746		
3XX Purchased Services Total:	0	4,826		1,246		1,746		
2490 Other Support Serv.-School Adm Total:	0	9,361		1,246		1,746		
2521 Financial & Support Services								
112 Classified Salaries	499,132	551,126	11.800	569,321	8.000	321,152		
113 Administrators	275,018	282,818	2.775	279,451	3.000	310,076		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
114 Classified Supervisors	75,336	75,936	1.000	75,336	1.000	77,426		
118 Professional Salaries					4.000	270,006		
122 Subs-Classified Salaries	6,050							
124 Temps-Classified Salaries	22,504	17,766		20,000		25,853		
132 Nonlicensed Salaries O/T	210							
139 Cell Phone Stipend	1,055	1,201		636		1,850		
1XX Salaries Total:	879,304	928,846	15.575	944,744	16.000	1,006,363		
211 PERS Employer Contribution	136,505	135,543		311,886		285,671		
213 PERS Tier 3 OPSRP	27,230	58,644						
214 PERS Debt Service	35,196	45,736						
220 Social Security Administration	63,831	68,333		72,224		76,845		
231 Worker's Compensation	3,398	3,028		10,574		11,251		
232 State Unemployment Insurance	3,338	3,572		4,721		5,023		
241 Professional Dues	4,572	6,632		11,228		11,100		
243 Tax Sheltered Annuities	37,316	42,700		37,832		35,985		
244 Insurance Benefits	195,917	207,440		216,885		222,080		
248 Cosa Dues		315						
2XX Employee Benefits Total:	507,304	571,943		665,350		647,954		
322 Repairs & Maint.Svcs.(On Contract)	2,412	2,144		2,200				
324 Rentals	379							
341 Travel - Local In-District	186	419		200		200		
342 Travel & Exp. Out Of District	3,788	2,938		2,500		2,500		
345 Food/Meals/Snacks		168				200		
346 In-District Expense	679	839				800		
347 Recruitment Expenses	410					500		
353 Postage	4,945	5,588		5,000		5,000		
354 Advertising	1,213	1,812		1,200		1,200		
389 Other Non-Instruc.Prof.&Tech. Serv	95,568	65,918		61,664		31,621		
3XX Purchased Services Total:	109,579	79,826		72,764		42,021		
410 Supplies	3,943	5,622		5,000		5,000		
415 Pacific Office Automation Copies						5,000		
432 Reference Books	551	419		500		500		
440 Periodicals	118	139		150		150		
460 Non-Consumable Supplies	4,632	251		4,000		4,000		
470 Computer Software	2,128	925		1,000		1,000		
480 Computer Hardware	10,287	5,464		5,000		5,000		
4XX Supplies & Materials Total:	21,658	12,819		15,650		20,650		
541 Initial & Addnl. Equip. Purchases				4,000				
5XX Capital Outlay Total:				4,000				
640 Dues And Fees	3,559	2,769				4,000		
6XX Other Objects Total:	3,559	2,769				4,000		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2521 Financial & Support Services Total:	1,521,404	1,596,204	15.575	1,702,508	16.000	1,720,988		
2541 Facilities Management								
112 Classified Salaries	125,766	166,113	3.500	158,642	3.000	127,659		
113 Administrators	131,254	104,093	1.500	146,924	0.500	57,456		
114 Classified Supervisors	145,880	141,320	2.000	143,668	3.000	243,947		
118 Professional Salaries					0.500	36,698		
122 Subs-Classified Salaries				110,005		110,005		
124 Temps-Classified Salaries	24,142	44,975						
132 Nonlicensed Salaries O/T	19	360						
139 Cell Phone Stipend	1,830	2,170		6,400		6,400		
1XX Salaries Total:	428,891	459,031	7.000	565,639	7.000	582,164		
211 PERS Employer Contribution	90,349	90,626		151,616		135,955		
213 PERS Tier 3 OPSRP	544	631						
214 PERS Debt Service	19,165	20,835						
220 Social Security Administration	31,820	34,534		42,782		44,046		
231 Worker's Compensation	4,480	4,658		9,982		6,449		
232 State Unemployment Insurance	1,664	1,776		2,796		2,879		
241 Professional Dues				5,550		5,050		
243 Tax Sheltered Annuities	14,174	10,937		18,140		16,635		
244 Insurance Benefits	83,381	88,000		97,360		97,020		
245 Other Benefits	14,723	9,257				10,000		
2XX Employee Benefits Total:	260,300	261,254		328,226		318,034		
321 Equip. Rep.(Not On Serv. Contract)	144	123		2,000		2,000		
322 Repairs & Maint.Svcs.(On Contract)	23,653	29,292		13,000		9,500		
324 Rentals				2,600		2,600		
341 Travel - Local In-District	48	11						
342 Travel & Exp. Out Of District	822	41		1,500		1,500		
345 Food/Meals/Snacks		41						
346 In-District Expense	855	795		1,500		1,500		
351 Telephone	17							
353 Postage	427	451		1,500		1,500		
383 Architect/Engineer Services	9,117	4,943		10,000		10,000		
389 Other Non-Instruc.Prof.&Tech. Serv	2,421	6,322		15,000		15,000		
3XX Purchased Services Total:	37,506	42,018		47,100		43,600		
410 Supplies	6,343	8,344		13,000		13,000		
415 Pacific Office Automation Copies						3,500		
432 Reference Books	1,925			2,500		2,500		
440 Periodicals	46	1,166		1,000		1,000		
460 Non-Consumable Supplies	207	191		2,000		2,000		
470 Computer Software	3,513	2,555		5,000		5,000		
480 Computer Hardware	9,301	7,622		5,500		5,500		
4XX Supplies & Materials Total:	21,335	19,877		29,000		32,500		
640 Dues And Fees	1,583	936		600		600		
656 Taxes	330	983		200		200		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	1,914	1,919		800		800		
841 Carpentry	157							
845 Equipment Rental	279			6,000		6,000		
851 Dispensing	1,510	5,062		5,180		5,180		
873 Equipment And Machinery Repairs	5,996	3,478		4,000		4,000		
8XX Maintenance Supplies Total:	7,941	8,541		15,180		15,180		
2541 Facilities Management Total:	757,886	792,640	7.000	985,944	7.000	992,278		
2542 Building Div Services								
112 Classified Salaries	511,915	461,885	11.000	487,130	11.500	536,592		
124 Temps-Classified Salaries	114,450	104,084						
132 Nonlicensed Salaries O/T	3,916	4,290						
139 Cell Phone Stipend	1,602	1,443						
1XX Salaries Total:	631,883	571,701	11.000	487,130	11.500	536,592		
211 PERS Employer Contribution	97,514	85,002		164,406		156,631		
213 PERS Tier 3 OPSRP	21,901	21,956						
214 PERS Debt Service	25,951	26,842						
220 Social Security Administration	46,426	42,363		37,265		41,049		
231 Worker's Compensation	23,917	22,672		21,921		24,147		
232 State Unemployment Insurance	2,489	2,210		2,436		2,683		
243 Tax Sheltered Annuities	4,529	4,028		2,750		1,955		
244 Insurance Benefits	148,760	143,002		155,320		161,230		
2XX Employee Benefits Total:	371,486	348,076		384,098		387,695		
389 Other Non-Instruc.Prof.&Tech. Serv	158,343	220,603		84,863		84,863		
3XX Purchased Services Total:	158,343	220,603		84,863		84,863		
410 Supplies	343	0						
460 Non-Consumable Supplies		866						
480 Computer Hardware	1,718	1,852						
4XX Supplies & Materials Total:	2,061	2,718						
522 Bldg. Improv. (Done Maint. Dept.)		240						
541 Initial & Addnl. Equip. Purchases	179							
5XX Capital Outlay Total:	179	240						
640 Dues And Fees	128							
6XX Other Objects Total:	128							
821 Playground Maintenance	67							
829 Security Modifications/Repair	95							
830 Fire Alarms				15,000		15,000		
831 Plumbing	21,226	54,235		60,000		60,000		
832 Heating	10,888	41,361		55,386		55,386		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
833 Tank Lining	375			15,000		15,000		
835 Electrical	17,663	59,887		33,000		33,000		
836 Air Conditioning	7,058	4,609		25,000		25,000		
837 Filters	14,057	11,486		10,000		10,000		
838 Food Services Equipment Repair	8,154	382		10,000		10,000		
841 Carpentry	14,653	39,056		33,000		33,000		
846 Locks And Keys	255	0						
871 Fencing		177						
872 Building Repairs	32,264	45,380		40,000		40,000		
873 Equipment And Machinery Repairs		1,437						
874 Roofing	17,767	15,754		40,000		40,000		
875 Glazier	10,097	11,010		20,000		20,000		
877 Preventative Maintenance	796	100		5,000		5,000		
878 Floor Covering	11,223	-6,790		5,000		5,000		
881 Exterior Painting	32,017	41,763		25,200		25,200		
8XX Maintenance Supplies Total:	198,655	319,846		391,586		391,586		
2542 Building Div Services Total:	1,362,736	1,463,185	11.000	1,347,677	11.500	1,400,737		
2543 Grounds Division Services								
112 Classified Salaries	257,990	248,076	8.000	247,374	8.000	251,527		
124 Temps-Classified Salaries	3,558	10,665						
132 Nonlicensed Salaries O/T	4,671	1,627						
1XX Salaries Total:	266,219	260,368	8.000	247,374	8.000	251,527		
211 PERS Employer Contribution	55,649	42,857		83,489		73,421		
213 PERS Tier 3 OPSRP	741	10,420						
214 PERS Debt Service	11,850	12,335						
220 Social Security Administration	19,576	19,298		18,924		19,242		
231 Worker's Compensation	9,988	8,943		11,132		11,319		
232 State Unemployment Insurance	1,028	1,013		1,237		1,258		
243 Tax Sheltered Annuities	2,681	2,850		2,000		1,360		
244 Insurance Benefits	99,096	99,583		112,960		112,160		
245 Other Benefits	50	13						
2XX Employee Benefits Total:	200,659	197,311		229,742		218,759		
321 Equip. Rep.(Not On Serv. Contract)	60							
346 In-District Expense	90	252						
351 Telephone		243						
389 Other Non-Instruc.Prof.&Tech. Serv	23,898	33,557		16,000		16,000		
3XX Purchased Services Total:	24,048	34,052		16,000		16,000		
410 Supplies	105	8						
460 Non-Consumable Supplies	1,941			4,000		4,000		
4XX Supplies & Materials Total:	2,046	8		4,000		4,000		
811 Asphalt Repair	10,456	108		7,000		7,000		
813 General Grounds	75,468	105,140		30,000		30,000		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
821 Playground Maintenance	18,630	15,815		12,500		12,500		
822 Athletic Fields Maintenance	12,478	2,475		25,000		25,000		
839 Irrigation	7,362	11,149		15,000		15,000		
845 Equipment Rental		3,400						
871 Fencing	831	2,345		5,000		5,000		
888 Pest Control		299						
8XX Maintenance Supplies Total:	125,223	140,730		94,500		94,500		
2543 Grounds Division Services Total:	618,195	632,470	8.000	591,616	8.000	584,786		
2544 Building Maint Improvements								
112 Classified Salaries	5,168	1,780						
1XX Salaries Total:	5,168	1,780						
211 PERS Employer Contribution	1,254	416						
220 Social Security Administration	704	223						
244 Insurance Benefits	1,799	566						
2XX Employee Benefits Total:	3,758	1,205						
389 Other Non-Instruc.Prof.&Tech. Serv	3,240	1,040						
3XX Purchased Services Total:	3,240	1,040						
410 Supplies	429	720						
4XX Supplies & Materials Total:	429	720						
522 Bldg. Improv. (Done Maint. Dept.)	20,319	3,653		40,616		39,788		
531 Improvement Of Sites	7,927							
5XX Capital Outlay Total:	28,246	3,653		40,616		39,788		
2544 Building Maint Improvements Total:	40,840	8,398		40,616		39,788		
2546 Security Services								
112 Classified Salaries	52,793	56,636	1.000	52,754	1.000	51,701		
124 Temps-Classified Salaries		129						
132 Nonlicensed Salaries O/T	989	349						
139 Cell Phone Stipend	636	318						
1XX Salaries Total:	54,418	57,432	1.000	52,754	1.000	51,701		
211 PERS Employer Contribution	11,705	5,741		17,804		15,092		
214 PERS Debt Service	2,471	1,347						
220 Social Security Administration	4,111	4,266		4,036		3,955		
231 Worker's Compensation	2,024	2,054		2,374		2,327		
232 State Unemployment Insurance	215	223		264		259		
243 Tax Sheltered Annuities		126		250		170		
244 Insurance Benefits	12,420	13,651		14,120		14,020		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	32,946	27,407		38,848		35,822		
341 Travel - Local In-District	21	800						
342 Travel & Exp. Out Of District	750	3,284		1,000		1,000		
346 In-District Expense	2,830	3,350						
351 Telephone	4,800	4,406						
356 Security Services - Monitor/Patrol	12,876	0						
385 Security Monitoring		12,876		15,000		15,000		
387 Security Patrol	2,785	48,225		50,000		50,000		
389 Other Non-Instruc.Prof.&Tech. Serv	90,336	46,420		30,000		30,000		
3XX Purchased Services Total:	114,399	119,361		96,000		96,000		
410 Supplies	196	508						
4XX Supplies & Materials Total:	196	508						
829 Security Modifications/Repair	-854	416						
846 Locks And Keys	41,500	47,170		36,000		36,000		
850 Custodial Maintenance Supply		253						
892 Building Safety	8,217	27,415		30,000		30,000		
898 Environmental Safety	4,245	6,747		12,000		12,000		
8XX Maintenance Supplies Total:	53,108	82,001		78,000		78,000		
2546 Security Services Total:	255,067	286,710	1.000	265,602	1.000	261,523		
2548 Care Of Buildings Services								
112 Classified Salaries	2,332,967	2,248,560	80.500	2,441,555	82.130	2,490,134		
122 Subs-Classified Salaries	88,417	136,017		31,574		31,574		
124 Temps-Classified Salaries	45,326	46,367		21,600				
132 Nonlicensed Salaries O/T	30,901	24,362		13,984		14,101		
139 Cell Phone Stipend	371	70						
1XX Salaries Total:	2,497,982	2,455,375	80.500	2,508,713	82.130	2,535,809		
211 PERS Employer Contribution	392,823	367,884		714,446		730,986		
213 PERS Tier 3 OPSRP	106,688	123,747						
214 PERS Debt Service	107,978	114,399						
220 Social Security Administration	187,664	183,118		191,916		193,989		
231 Worker's Compensation	94,376	88,115		109,044		113,044		
232 State Unemployment Insurance	9,738	8,824		12,543		12,679		
243 Tax Sheltered Annuities	14,538	15,801		20,125		13,962		
244 Insurance Benefits	985,737	986,402		1,123,046		1,151,463		
2XX Employee Benefits Total:	1,899,541	1,888,290		2,171,120		2,216,124		
321 Equip. Rep.(Not On Serv. Contract)	1,510	55						
322 Repairs & Maint.Svcs.(On Contract)		402						
323 Stormwater Services	311,661	326,202		267,500		267,500		
324 Rentals	1,631							
325 Electricity	1,238,655	1,220,874		1,423,478		1,423,478		
326 Heating Fuel	729,260	512,851		1,100,048		1,100,048		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
327 Water	256,378	304,783		243,300		243,300		
328 Garbage	224,737	273,742		250,593		250,593		
329 Sewage	109,212	110,805		110,850		110,850		
341 Travel - Local In-District	636	725						
342 Travel & Exp. Out Of District	77							
346 In-District Expense	9	130						
351 Telephone	708	648		6,000		6,000		
353 Postage		12						
389 Other Non-Instruc.Prof.&Tech. Serv	44,147	46,117		47,862		46,765		
3XX Purchased Services Total:	2,918,620	2,797,345		3,449,631		3,448,534		
410 Supplies	223,175	258,333		215,838		219,248		
432 Reference Books		181						
460 Non-Consumable Supplies	1,599	3,174						
4XX Supplies & Materials Total:	224,774	261,688		215,838		219,248		
651 Liability Insurance	174,501	220,450		254,323		303,362		
653 Property Insurance	382,988	397,841		476,992		418,196		
6XX Other Objects Total:	557,489	618,291		731,315		721,558		
850 Custodial Maintenance Supply	162	20		1,000				
873 Equipment And Machinery Repairs				3,500		3,500		
888 Pest Control	3,141	2,304		6,500		6,500		
8XX Maintenance Supplies Total:	3,303	2,324		11,000		10,000		
2548 Care Of Buildings Services Total:	8,101,709	8,023,312	80.500	9,087,617	82.130	9,151,273		
2549 Transportation Services								
112 Classified Salaries	46,104	46,104	1.000	46,104	1.000	47,486		
1XX Salaries Total:	46,104	46,104	1.000	46,104	1.000	47,486		
211 PERS Employer Contribution	9,917	9,917		15,560		13,861		
214 PERS Debt Service	2,092	2,261						
220 Social Security Administration	3,214	3,416		3,527		3,633		
231 Worker's Compensation	1,743	1,730		2,075		2,137		
232 State Unemployment Insurance	168	179		231		237		
243 Tax Sheltered Annuities				250		170		
244 Insurance Benefits	12,420	12,645		14,120		14,020		
2XX Employee Benefits Total:	29,554	30,147		35,762		34,058		
321 Equip. Rep.(Not On Serv. Contract)	9,430	18,178		10,000		10,000		
322 Repairs & Maint.Svcs.(On Contract)	1,669	1,652		2,000		2,000		
3XX Purchased Services Total:	11,099	19,830		12,000		12,000		
460 Non-Consumable Supplies		3,967						
4XX Supplies & Materials Total:		3,967						

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
651 Liability Insurance	17,511	15,791		18,949		28,563		
670 Taxes And Licenses	229	1,206		300		300		
6XX Other Objects Total:	17,740	16,997		19,249		28,863		
861 Vehicle Supplies	42,349	56,029		40,000		40,000		
863 Tires	16,056	10,260		15,000		15,000		
864 Fuel	126,603	131,009		130,000		131,000		
865 Oil	5,238	5,443		5,000		5,500		
867 Diesel Fuel Tax				500		450		
8XX Maintenance Supplies Total:	190,247	202,741		190,500		191,950		
2549 Transportation Services Total:	294,744	319,786	1.000	303,615	1.000	314,357		
2551 Transportation Services								
112 Classified Salaries	18,883	62,151	1.375	52,954	1.000	46,051		
113 Administrators	104,157	85,714	1.200	101,368	1.200	116,531		
122 Subs-Classified Salaries	-98							
139 Cell Phone Stipend	607	658		636		1,800		
1XX Salaries Total:	123,549	148,523	2.575	154,958	2.200	164,382		
211 PERS Employer Contribution	27,817	31,255		52,084		47,458		
213 PERS Tier 3 OPSRP	1,284	2,401						
214 PERS Debt Service	6,261	7,803						
220 Social Security Administration	9,886	11,474		11,806		12,438		
231 Worker's Compensation	908	1,202		2,043		1,821		
232 State Unemployment Insurance	516	600		772		813		
241 Professional Dues				2,040		2,040		
243 Tax Sheltered Annuities	4,855	4,943		6,292		5,780		
244 Insurance Benefits	21,043	27,630		35,915		30,508		
2XX Employee Benefits Total:	72,569	87,307		110,951		100,857		
321 Equip. Rep. (Not On Serv. Contract)		137		600		250		
322 Repairs & Maint.Svcs.(On Contract)	21,917	27,834		22,000		16,315		
323 Stormwater Services	18,826	19,688						
325 Electricity	22,878	19,744						
326 Heating Fuel	3,284	2,447						
327 Water	2,839	3,269						
328 Garbage	4,929	7,448						
329 Sewage	2,611	2,687						
342 Travel & Exp. Out Of District	7,967	9,202		5,000		5,000		
345 Food/Meals/Snacks		1,805				250		
346 In-District Expense	1,512	153		500		500		
351 Telephone	133	122		125		125		
353 Postage	111	122		250		250		
354 Advertising		507		250		125		
389 Other Non-Instruc.Prof.&Tech. Serv	18,334	4,629		6,000		6,000		
3XX Purchased Services Total:	105,341	99,795		34,725		28,815		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	21,722	19,214		20,000		20,000		
415 Pacific Office Automation Copies						5,685		
432 Reference Books		227		200		200		
440 Periodicals	217			200		250		
460 Non-Consumable Supplies	6,223	5,169		1,000		2,500		
470 Computer Software	20,064	15,266		17,000		20,000		
480 Computer Hardware	25,035	10,777		3,500		5,000		
4XX Supplies & Materials Total:	73,261	50,653		41,900		53,635		
550 Technology		97						
5XX Capital Outlay Total:		97						
640 Dues And Fees		935		684		750		
653 Property Insurance	2,717	2,816		3,379		2,666		
6XX Other Objects Total:	2,717	3,751		4,063		3,416		
2551 Transportation Services Total:	377,438	390,126	2.575	346,597	2.200	351,106		
2552 Vehicle Operation Services								
112 Classified Salaries	1,850,257	1,885,439	89.348	2,173,402	88.765	2,165,797		
114 Classified Supervisors	120,366	160,085	2.000	142,371	2.000	114,128		
122 Subs-Classified Salaries	119,701	175,888		165,000		140,000		
124 Temps-Classified Salaries	-9,403	65,348		14,000		13,473		
132 Nonlicensed Salaries O/T	160	1,660				1,000		
139 Cell Phone Stipend	960	960		840		1,380		
1XX Salaries Total:	2,082,040	2,289,381	91.348	2,495,613	90.765	2,435,778		
211 PERS Employer Contribution	314,785	290,710		702,174		665,802		
213 PERS Tier 3 OPSRP	159,980	181,429						
214 PERS Debt Service	104,865	109,755						
220 Social Security Administration	174,712	191,052		190,850		186,231		
231 Worker's Compensation	93,042	91,312		118,339		111,634		
232 State Unemployment Insurance	9,093	9,890		12,473		12,172		
241 Professional Dues				2,400		2,400		
242 Physical Examinations	16,432	17,546						
243 Tax Sheltered Annuities	16,674	25,212		30,137		22,890		
244 Insurance Benefits	1,078,211	1,172,639		1,279,637		1,271,965		
2XX Employee Benefits Total:	1,967,793	2,089,543		2,336,011		2,273,095		
331 Pupil Transp. To And From School	10,217	53,853		20,000		20,000		
389 Other Non-Instruc.Prof.&Tech. Serv	8,032	6,635		7,000		7,000		
3XX Purchased Services Total:	18,249	60,488		27,000		27,000		
410 Supplies				500				
4XX Supplies & Materials Total:				500				
651 Liability Insurance	18,538	25,700		29,802		30,000		

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	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	18,538	25,700		29,802		30,000		
2552 Vehicle Operation Services Total:	4,086,620	4,465,112	91.348	4,888,926	90.765	4,765,873		
2554 Vehicle Purch.Serv. & Maint.Se								
112 Classified Salaries	234,595	248,187	5.750	251,396	6.875	302,370		
124 Temps-Classified Salaries		5,877						
139 Cell Phone Stipend	480	480		420		480		
1XX Salaries Total:	235,075	254,544	5.750	251,816	6.875	302,850		
211 PERS Employer Contribution	39,153	38,817		84,846		88,262		
213 PERS Tier 3 OPSRP	11,838	14,088						
214 PERS Debt Service	10,967	12,399						
220 Social Security Administration	17,596	18,716		19,232		23,131		
231 Worker's Compensation	8,139	8,410		10,364		12,468		
232 State Unemployment Insurance	920	979		1,257		1,512		
243 Tax Sheltered Annuities	1,894	1,916		1,438		1,169		
244 Insurance Benefits	73,388	72,643		81,190		96,388		
245 Other Benefits	900	5,150						
2XX Employee Benefits Total:	164,795	173,118		198,326		222,929		
321 Equip. Rep.(Not On Serv. Contract)	30,392	36,211		31,000		31,000		
322 Repairs & Maint.Svcs.(On Contract)	13,395	13,472		14,500		14,500		
342 Travel & Exp. Out Of District				1,000		1,000		
346 In-District Expense		700				100		
389 Other Non-Instruc.Prof.&Tech. Serv	1,709	460		1,000		1,000		
3XX Purchased Services Total:	45,496	50,843		47,500		47,600		
410 Supplies	1,398	963		1,500		1,500		
432 Reference Books				500		500		
460 Non-Consumable Supplies		56,180		21,086		23,000		
470 Computer Software	6,441	1,153		2,000		7,000		
480 Computer Hardware	59,130	689		1,500		2,745		
4XX Supplies & Materials Total:	66,968	58,985		26,586		34,745		
541 Initial & Addnl. Equip. Purchases		61,387				27,500		
5XX Capital Outlay Total:		61,387				27,500		
655 Judg.& Settlem.Against The Distric	31,075	50,788						
670 Taxes And Licenses		1,982		500		3,500		
6XX Other Objects Total:	31,075	52,770		500		3,500		
861 Vehicle Supplies	154,734	182,519		170,500		194,804		
863 Tires	49,290	64,804		45,000		64,500		
864 Fuel	479,212	513,315		431,849		514,000		
865 Oil	17,063	30,338		18,500		30,500		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
8XX Maintenance Supplies Total:	700,298	790,975		665,849		803,804		
2554 Vehicle Purch.Serv. & Maint.Se Total:	1,243,708	1,442,622	5.750	1,190,578	6.875	1,442,929		
2555 Student Transportation Dist. E								
112 Classified Salaries	206,823	210,060		82,408		84,078		
1XX Salaries Total:	206,823	210,060		82,408		84,078		
211 PERS Employer Contribution				27,813		24,542		
220 Social Security Administration				6,304		6,432		
231 Worker's Compensation				923		4,540		
232 State Unemployment Insurance						420		
2XX Employee Benefits Total:				35,040		35,935		
389 Other Non-Instruc.Prof.&Tech. Serv	59,697	60,770		42,000		42,000		
3XX Purchased Services Total:	59,697	60,770		42,000		42,000		
868 Other Than Home To School	85,765	114,737		68,357		66,007		
8XX Maintenance Supplies Total:	85,765	114,737		68,357		66,007		
2555 Student Transportation Dist. E Total:	352,284	385,567		227,805		228,020		
2556 Student Transportaion - Refund								
112 Classified Salaries	79,970	98,984						
1XX Salaries Total:	79,970	98,984						
331 Pupil Transp. To And From School		979						
389 Other Non-Instruc.Prof.&Tech. Serv	73,992	61,313		150,000		185,000		
3XX Purchased Services Total:	73,992	62,292		150,000		185,000		
868 Other Than Home To School	19,076	24,828						
8XX Maintenance Supplies Total:	19,076	24,828						
2556 Student Transportaion - Refund Total:	173,037	186,104		150,000		185,000		
2559 Other Pupil Transportation Ser								
331 Pupil Transp. To And From School	146,990	180,323		146,130		116,633		
3XX Purchased Services Total:	146,990	180,323		146,130		116,633		
2559 Other Pupil Transportation Ser Total:	146,990	180,323		146,130		116,633		
2575 Purchasing And Warehouse Servi								
112 Classified Salaries	177,196	175,753	4.110	176,609	3.250	119,982		
114 Classified Supervisors	29,820	30,121	0.500	29,821	0.500	30,649		
118 Professional Salaries					1.000	65,331		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
124 Temps-Classified Salaries	20,700	1,579		2,250				
132 Nonlicensed Salaries O/T	558	1,443						
139 Cell Phone Stipend	240	240		240				
1XX Salaries Total:	228,514	209,136	4.610	208,920	4.750	215,961		
211 PERS Employer Contribution	33,017	31,154		69,670		63,039		
213 PERS Tier 3 OPSRP	14,177	13,863						
214 PERS Debt Service	10,264	10,578						
220 Social Security Administration	17,040	15,392		15,964		16,521		
231 Worker's Compensation	5,240	4,747		5,201		5,410		
232 State Unemployment Insurance	891	805		1,043		1,080		
241 Professional Dues				1,800		1,800		
243 Tax Sheltered Annuities	6,971	6,890		6,628		6,678		
244 Insurance Benefits	60,429	60,764		64,538		66,175		
2XX Employee Benefits Total:	148,029	144,192		164,844		160,703		
321 Equip. Rep.(Not On Serv. Contract)	1,121	874		1,500		1,500		
324 Rentals	1,700							
341 Travel - Local In-District	587							
346 In-District Expense	437	203		300		300		
351 Telephone	48							
389 Other Non-Instruc.Prof.&Tech. Serv	25							
3XX Purchased Services Total:	3,918	1,077		1,800		1,800		
410 Supplies	2,267	569		1,003		2,000		
457 Inventory Adjustment	114	-514		100		100		
460 Non-Consumable Supplies	393	1,029		400		400		
4XX Supplies & Materials Total:	2,774	1,085		1,503		2,500		
640 Dues And Fees	4,000	4,000		4,200		4,200		
670 Taxes And Licenses	550	810		600		600		
6XX Other Objects Total:	4,550	4,810		4,800		4,800		
864 Fuel	8,768	7,671		7,500		9,202		
8XX Maintenance Supplies Total:	8,768	7,671		7,500		9,202		
2575 Purchasing And Warehouse Servi Total:	396,553	367,970	4.610	389,368	4.750	394,966		
2576 Mail Distribution Services								
353 Postage	-3,886	1,563		6,000		6,000		
389 Other Non-Instruc.Prof.&Tech. Serv	13,277	9,638		15,000		15,000		
3XX Purchased Services Total:	9,391	11,201		21,000		21,000		
2576 Mail Distribution Services Total:	9,391	11,201		21,000		21,000		
2630 Public Information Services								
112 Classified Salaries	92,368	140,112	2.300	137,340	0.750	30,110		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
113 Administrators	106,004	112,408	1.000	111,808	1.000	114,912		
118 Professional Salaries					1.750	128,441		
122 Subs-Classified Salaries	602	365						
124 Temps-Classified Salaries	2,485	3,349		16,012		5,491		
132 Nonlicensed Salaries O/T	576	519						
139 Cell Phone Stipend	1,116	1,182		1,116		1,116		
1XX Salaries Total:	203,151	257,934	3.300	266,276	3.500	280,070		
211 PERS Employer Contribution	41,121	46,373		84,087		79,824		
213 PERS Tier 3 OPSRP	2,947	9,988						
214 PERS Debt Service	9,436	13,082						
220 Social Security Administration	15,542	19,235		20,285		21,340		
231 Worker's Compensation	926	1,175		2,970		3,124		
232 State Unemployment Insurance	800	996		1,326		1,395		
241 Professional Dues	315	315		3,560		3,800		
243 Tax Sheltered Annuities	10,741	13,915		11,873		12,109		
244 Insurance Benefits	33,835	44,561		45,653		48,300		
2XX Employee Benefits Total:	115,663	149,640		169,753		169,892		
324 Rentals				2,000				
341 Travel - Local In-District		9		150		100		
342 Travel & Exp. Out Of District	2,305	1,621		4,000		3,000		
345 Food/Meals/Snacks		563		600		600		
346 In-District Expense	1,956	27		2,000		1,000		
353 Postage	2,198	3,481		6,000		5,500		
354 Advertising	4,193	3,187		6,500		6,000		
382 Legal Services		63						
389 Other Non-Instruc.Prof.&Tech. Serv	92,056	106,948		110,174		122,772		
3XX Purchased Services Total:	102,708	115,898		131,424		138,972		
410 Supplies	6,307	14,819		7,500		12,000		
432 Reference Books	242	45		200		100		
440 Periodicals	199	216		250		250		
470 Computer Software	1,838	605		800		800		
480 Computer Hardware	334	170		300				
4XX Supplies & Materials Total:	8,919	15,855		9,050		13,150		
640 Dues And Fees	895	760		1,000		1,000		
6XX Other Objects Total:	895	760		1,000		1,000		
2630 Public Information Services Total:	431,336	540,088	3.300	577,502	3.500	603,083		
2641 Hr Service Area Direction								
111 Licensed Salaries		14,787						
112 Classified Salaries	285,743	285,641	6.170	263,094	4.500	177,935		
113 Administrators	369,673	413,537	5.000	496,383	5.000	509,136		
114 Classified Supervisors	75,336	76,932						
118 Professional Salaries					1.670	109,419		

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	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
122 Subs-Classified Salaries		2,317						
124 Temps-Classified Salaries	14,510	21,226		13,727		13,727		
131 Licensed Salaries-Add'l	14,418	43,460		15,240		15,000		
132 Nonlicensed Salaries O/T	361	181		699				
139 Cell Phone Stipend	2,749	3,504		55,660		83,400		
1XX Salaries Total:	762,789	861,585	11.170	844,803	11.170	908,618		
211 PERS Employer Contribution	128,850	104,622		262,562		236,874		
213 PERS Tier 3 OPSRP	55,783	62,787						
214 PERS Debt Service	34,849	39,615						
220 Social Security Administration	56,501	64,178		60,564		63,129		
231 Worker's Compensation	3,380	3,660		8,867		9,242		
232 State Unemployment Insurance	2,951	3,324		3,958		4,126		
241 Professional Dues	5,574	2,044		10,504		10,504		
243 Tax Sheltered Annuities	29,316	32,244		33,378		31,112		
244 Insurance Benefits	143,287	154,039		155,253		154,736		
245 Other Benefits	6,781	6,200		15,000		50,000		
248 Cosa Dues	7,280	8,690						
2XX Employee Benefits Total:	474,552	481,403		550,086		559,724		
321 Equip. Rep.(Not On Serv. Contract)				250		250		
322 Repairs & Maint.Svcs.(On Contract)	299	1,043		900		500		
324 Rentals	57							
341 Travel - Local In-District	175	582		500		500		
342 Travel & Exp. Out Of District	4,040	1,125		2,500		1,500		
345 Food/Meals/Snacks		1,048		2,500		2,500		
346 In-District Expense	2,880	308		400		400		
347 Recruitment Expenses	4,524	2,893		8,000		8,000		
353 Postage	4,233	2,594		2,500		2,250		
354 Advertising	3,099			100		100		
384 Negotiation Services	3,944	14		10,000		10,000		
389 Other Non-Instruc.Prof.&Tech. Serv	26,156	23,397		38,614		12,678		
3XX Purchased Services Total:	49,406	33,005		66,264		38,678		
410 Supplies	12,094	8,281		12,100		8,100		
415 Pacific Office Automation Copies						3,324		
432 Reference Books	1,079	160		2,000		200		
440 Periodicals	405			500				
460 Non-Consumable Supplies	1,065	1,856		2,000		1,500		
470 Computer Software	23,064	6,729		2,000		2,000		
480 Computer Hardware	3,271	5,859		5,000		4,750		
4XX Supplies & Materials Total:	40,978	22,885		23,600		19,874		
640 Dues And Fees	470	355		400		400		
6XX Other Objects Total:	470	355		400		400		
2641 Hr Service Area Direction Total:	1,328,195	1,399,233	11.170	1,485,153	11.170	1,527,294		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2660 Technology								
111 Licensed Salaries		17,534	1.000	55,068	3.000	184,419		
112 Classified Salaries	865,398	910,803	16.675	919,803	10.150	484,411		
113 Administrators	108,716	102,705	1.716	171,075	1.720	176,286		
114 Classified Supervisors	163,836	153,533	1.620	147,452	1.620	151,551		
118 Professional Salaries					7.350	504,691		
121 Subs-Licensed Salaries	170	14,835						
122 Subs-Classified Salaries		691						
124 Temps-Classified Salaries	2,431	4,658				2,238		
131 Licensed Salaries-Add'l	4,296	5,196						
132 Nonlicensed Salaries O/T		519						
139 Cell Phone Stipend	4,148	4,660				5,555		
1XX Salaries Total:	1,148,995	1,215,132	21.011	1,293,398	23.840	1,509,151		
211 PERS Employer Contribution	172,898	187,259		436,522		438,246		
213 PERS Tier 3 OPSRP	45,566	52,665						
214 PERS Debt Service	47,016	56,240						
220 Social Security Administration	86,309	91,338		98,945		115,025		
231 Worker's Compensation	8,028	8,190		17,642		20,162		
232 State Unemployment Insurance	4,516	4,782		6,879		7,518		
241 Professional Dues	1,194	1,829		13,261		13,688		
243 Tax Sheltered Annuities	38,511	40,776		43,471		50,011		
244 Insurance Benefits	232,561	247,491		292,881		330,824		
2XX Employee Benefits Total:	636,599	690,569		909,601		975,474		
316 Data Processing Serv.(Instr.Only)	3,830	3,347		4,000		4,500		
319 Other Instruc.Prof. & Tech.Service		21,332		80,000		46,344		
322 Repairs & Maint.Svcs.(On Contract)	485,296	441,620		412,421		459,162		
324 Rentals	3,095	2,218		4,000		4,000		
341 Travel - Local In-District	433	963		350		1,000		
342 Travel & Exp. Out Of District	5,513	5,862		8,000		8,000		
345 Food/Meals/Snacks		2,245				2,500		
346 In-District Expense	1,013	294		3,000		1,000		
351 Telephone	276,860	271,800		275,801		282,000		
353 Postage	21	16		100		152		
354 Advertising	651							
386 Data Processing Ser.(Non-Instruct.	48,582	65,373		180,000		180,000		
389 Other Non-Instruc.Prof.&Tech. Serv	156,430	178,067		135,085		141,330		
3XX Purchased Services Total:	981,724	993,137		1,102,757		1,129,988		
410 Supplies	24,166	43,221		30,600		43,100		
415 Pacific Office Automation Copies						700		
432 Reference Books	173	28		300		300		
440 Periodicals	1,076	210		100		100		
460 Non-Consumable Supplies	16,532	15,566		13,352		20,000		
470 Computer Software	20,632	27,864		37,468		46,000		
480 Computer Hardware	9,828	33,308		16,207		14,900		
4XX Supplies & Materials Total:	72,407	120,197		98,027		125,100		

General Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
550 Technology	152,785							
5XX Capital Outlay Total:	152,785							
640 Dues And Fees	845	935		600		600		
6XX Other Objects Total:	845	935		600		600		
2660 Technology Total:	2,993,356	3,019,971	21.011	3,404,383	23.840	3,740,313		
2665 Site-Based Technology								
112 Classified Salaries	635,961	638,982	11.193	453,838	10.600	445,563		
114 Classified Supervisors	71,749	75,336	1.000	75,336	1.000	97,583		
122 Subs-Classified Salaries		1,610						
132 Nonlicensed Salaries O/T	851	832						
139 Cell Phone Stipend	636	968						
1XX Salaries Total:	709,196	717,728	12.193	529,174	11.600	543,146		
211 PERS Employer Contribution	63,678	64,569		178,596		158,544		
213 PERS Tier 3 OPSRP	69,094	74,126						
214 PERS Debt Service	29,926	33,091						
220 Social Security Administration	52,939	53,576		40,482		41,551		
231 Worker's Compensation	3,381	3,368		20,349		23,906		
232 State Unemployment Insurance	2,767	2,780		2,646		2,716		
241 Professional Dues				1,200		1,200		
243 Tax Sheltered Annuities	6,803	7,082		6,698		5,702		
244 Insurance Benefits	235,058	232,109		171,795		162,352		
2XX Employee Benefits Total:	463,647	470,700		421,766		395,970		
341 Travel - Local In-District	1,873	4,548		3,900		5,000		
342 Travel & Exp. Out Of District		128						
389 Other Non-Instruc.Prof.&Tech. Serv	7,062							
3XX Purchased Services Total:	8,935	4,676		3,900		5,000		
410 Supplies	4,928	1,615		5,000		5,000		
460 Non-Consumable Supplies		458						
470 Computer Software	4,596	686		2,100		2,100		
480 Computer Hardware		1,713		500		500		
4XX Supplies & Materials Total:	9,524	4,471		7,600		7,600		
2665 Site-Based Technology Total:	1,191,303	1,197,575	12.193	962,440	11.600	951,716		
2669 Other Technology Services								
321 Equip. Rep.(Not On Serv. Contract)	43	73						
351 Telephone	5,943	5,217		2,900		3,900		
389 Other Non-Instruc.Prof.&Tech. Serv	134	130		700		183		
3XX Purchased Services Total:	6,119	5,420		3,600		4,083		
410 Supplies		26						

General Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:		26						
2669 Other Technology Services Total:	6,119	5,446		3,600		4,083		
2700 District Retirement								
249 District Retirement Fund	2,500,000	1,700,000		3,500,000		2,315,838		
2XX Employee Benefits Total:	2,500,000	1,700,000		3,500,000		2,315,838		
2700 District Retirement Total:	2,500,000	1,700,000		3,500,000		2,315,838		
2XXX Support Services Total:	53,109,057	55,474,024	511.616	58,054,484	534.920	60,532,571		

General Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
3320 Community Recreation Services								
112 Classified Salaries	51,365	35,839	1.000	38,168	1.000	40,295		
1XX Salaries Total:	51,365	35,839	1.000	38,168	1.000	40,295		
211 PERS Employer Contribution	8,918	2,150		12,882		11,762		
213 PERS Tier 3 OPSRP	2,126	5,017						
214 PERS Debt Service	2,436	1,761						
220 Social Security Administration	3,507	2,605		2,920		3,083		
231 Worker's Compensation	757	1,364		1,718		1,813		
232 State Unemployment Insurance	187	136		191		201		
243 Tax Sheltered Annuities				250		170		
244 Insurance Benefits	21,890	10,886		14,120		14,020		
2XX Employee Benefits Total:	39,820	23,920		32,080		31,049		
331 Pupil Transp. To And From School	24,974	21,404				10,000		
389 Other Non-Instruc.Prof.&Tech. Serv		6,283						
3XX Purchased Services Total:	24,974	27,687				10,000		
3320 Community Recreation Services Total:	116,160	87,446	1.000	70,248	1.000	81,344		
3510 Custody And Care Of Children S								
111 Licensed Salaries		13,498						
112 Classified Salaries	119,391	163,013	3.347	102,964	3.000	76,781		
118 Professional Salaries					0.720	35,023		
122 Subs-Classified Salaries	1,459	523		119,000		146,700		
124 Temps-Classified Salaries	54,636	10,743		1,800		900		
132 Nonlicensed Salaries O/T	386							
1XX Salaries Total:	175,872	187,777	3.347	223,764	3.720	259,404		
211 PERS Employer Contribution	11,260	19,251		34,750		32,636		
213 PERS Tier 3 OPSRP	13,221	15,431						
214 PERS Debt Service	5,490	8,034						
220 Social Security Administration	8,729	12,677		17,118		19,844		
231 Worker's Compensation	815	887		2,506		2,905		
232 State Unemployment Insurance	456	667		1,119		1,297		
241 Professional Dues				866		864		
243 Tax Sheltered Annuities	663	393		3,472		3,516		
244 Insurance Benefits	54,260	77,333		46,993		51,953		
2XX Employee Benefits Total:	94,894	134,672		106,824		113,015		
383 Architect/Engineer Services	96							
3XX Purchased Services Total:	96							
3510 Custody And Care Of Children S Total:	270,862	322,449	3.347	330,588	3.720	372,419		
4150 Capital Building Improvement								
522 Bldg. Improv. (Done Maint. Dept.)				1,000		1,000		

General Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total:				1,000		1,000		
4150 Capital Building Improvement Total:				1,000		1,000		
5120 Short Term Debt								
620 Interest				1,000		1,000		
6XX Other Objects Total:				1,000		1,000		
5120 Short Term Debt Total:				1,000		1,000		
5200 Transfers Of Funds								
710 Fund Modifications	2,378,702	5,283,484		1,145,000		1,125,000		
7XX Transfers Total:	2,378,702	5,283,484		1,145,000		1,125,000		
5200 Transfers Of Funds Total:	2,378,702	5,283,484		1,145,000		1,125,000		
6110 Contingency Fund								
810 Planned Reserve				2,779,221		3,008,295		
810 Planned Reserve Total:				2,779,221		3,008,295		
6110 Contingency Fund Total:				2,779,221		3,008,295		
6113 Open Enrollment								
810 Planned Reserve				900,000				
810 Planned Reserve Total:				900,000				
6113 Open Enrollment Total:				900,000				
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	8,113,475	7,039,870		3,837,743		4,500,476		
820 Unapp.Ending Fund Bal. Total:	8,113,475	7,039,870		3,837,743		4,500,476		
7000 Reserves And Fund Balances Total:	8,113,475	7,039,870		3,837,743		4,500,476		
Total Requirements:	147,216,736	150,683,832	1317.872	149,112,000	1405.520	159,047,200		

Capital Equipment Fund

Capital Equipment Fund
Resources

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Revenues		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
21510 Interest On Investments	5,730							
21999 Miscellaneous	14,183	11,981						
23222 Bus Depreciation Replacement	407,599							
25200 Transfers From Other Funds	1,492,207							
25300 Sale/Compensat. Loss Fixed Assets		5,200						
25400 Net Working Capital	7,213,401	6,849,181						
Total Resources:	9,133,120	6,866,362						

Note: The Capital Equipment Fund was dissolved in 2012-13, and budget balances were moved to the School Resources Fund (Special Purpose Reserve) and Capital Projects Fund (Capital Equipment Reserve).

Capital Equipment Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
421 Textbooks	18,383	29,946						
431 Library Books	460							
440 Periodicals		140						
460 Non-Consumable Supplies	3,782	12,278						
470 Computer Software	999	2,572						
480 Computer Hardware	66,774	12,664						
4XX Supplies & Materials Total:	90,398	57,600						
1111 Regular Elementary School Prog Total:	90,398	57,600						
1121 Regular Middle School Program								
421 Textbooks	17,019	19,152						
432 Reference Books	4,763	5,295						
460 Non-Consumable Supplies	26,083	22,409						
470 Computer Software	140							
480 Computer Hardware	26,621	33,569						
4XX Supplies & Materials Total:	74,627	80,425						
1121 Regular Middle School Program Total:	74,627	80,425						
1131 Regular High School Program								
389 Other Non-Instruc.Prof.&Tech. Serv	19,915							
3XX Purchased Services Total:	19,915							
421 Textbooks	24,974	10,314						
432 Reference Books		5,651						
460 Non-Consumable Supplies	14,339	6,864						
470 Computer Software	6,150	1,313						
480 Computer Hardware	96,006	70,228						
4XX Supplies & Materials Total:	141,470	94,369						
1131 Regular High School Program Total:	161,384	94,369						
1250 Less Restrictive Students W Di								
460 Non-Consumable Supplies	268							
4XX Supplies & Materials Total:	268							
1250 Less Restrictive Students W Di Total:	268							
1XXX Instruction Total:	326,677	232,395						
2122 Counseling Services								
421 Textbooks	328							

Note: The Capital Equipment Fund was dissolved in 2012-13, and budget balances were moved to the School Resources Fund (Special Purpose Reserve) and Capital Projects Fund (Capital Equipment Reserve).

Capital Equipment Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	328							
2122 Counseling Services Total:	328							
2190 Director Of Ed Services								
421 Textbooks		1,044						
460 Non-Consumable Supplies		6,587						
470 Computer Software	1,279	787						
480 Computer Hardware	19,794	6,669						
4XX Supplies & Materials Total:	21,073	15,087						
2190 Director Of Ed Services Total:	21,073	15,087						
2211 Improvement Of Instruction Ser								
421 Textbooks	9,074	20,630						
460 Non-Consumable Supplies		8,386						
470 Computer Software		345						
480 Computer Hardware	2,290	10,601						
4XX Supplies & Materials Total:	11,364	39,962						
2211 Improvement Of Instruction Ser Total:	11,364	39,962						
2214 Multicultural Ed								
460 Non-Consumable Supplies	858							
4XX Supplies & Materials Total:	858							
2214 Multicultural Ed Total:	858							
2222 School Library/Media Center								
319 Other Instruc.Prof. & Tech.Service	5,652							
389 Other Non-Instruc.Prof.&Tech. Serv	3,742							
3XX Purchased Services Total:	9,394							
431 Library Books	11,080	2,443						
432 Reference Books	1,899							
460 Non-Consumable Supplies	509							
480 Computer Hardware	949	2,188						
4XX Supplies & Materials Total:	14,436	4,631						
2222 School Library/Media Center Total:	23,831	4,631						
2223 Multimedia Services								
460 Non-Consumable Supplies	1,710							
480 Computer Hardware	14,881	1,976						
4XX Supplies & Materials Total:	16,591	1,976						

Note: The Capital Equipment Fund was dissolved in 2012-13, and budget balances were moved to the School Resources Fund (Special Purpose Reserve) and Capital Projects Fund (Capital Equipment Reserve).

Capital Equipment Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2223 Multimedia Services Total:	16,591	1,976						
2321 Office Of The Superintendent								
410 Supplies	924	1,932						
460 Non-Consumable Supplies	1,367							
470 Computer Software	42							
480 Computer Hardware	6,077	143						
4XX Supplies & Materials Total:	8,409	2,075						
542 Replacement Equipment Purchases	5,858							
5XX Capital Outlay Total:	5,858							
2321 Office Of The Superintendent Total:	14,267	2,075						
2411 Principals Services								
421 Textbooks	34							
460 Non-Consumable Supplies	40,981	18,390						
470 Computer Software	3,636	206						
480 Computer Hardware	64,687	86,168						
4XX Supplies & Materials Total:	109,338	104,764						
542 Replacement Equipment Purchases	7,700							
5XX Capital Outlay Total:	7,700							
2411 Principals Services Total:	117,038	104,764						
2521 Financial & Support Services								
460 Non-Consumable Supplies	6,631							
480 Computer Hardware	886							
4XX Supplies & Materials Total:	7,517							
2521 Financial & Support Services Total:	7,517							
2541 Facilities Management								
460 Non-Consumable Supplies		5,387						
4XX Supplies & Materials Total:		5,387						
542 Replacement Equipment Purchases		17,186						
5XX Capital Outlay Total:		17,186						
2541 Facilities Management Total:		22,573						
2542 Building Div Services								
460 Non-Consumable Supplies	8,036	2,244						
480 Computer Hardware		483						

Note: The Capital Equipment Fund was dissolved in 2012-13, and budget balances were moved to the School Resources Fund (Special Purpose Reserve) and Capital Projects Fund (Capital Equipment Reserve).

Capital Equipment Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	8,036	2,727						
541 Initial & Addnl. Equip. Purchases	15,178	16,995						
542 Replacement Equipment Purchases		54,749						
5XX Capital Outlay Total:	15,178	71,744						
2542 Building Div Services Total:	23,214	74,471						
2543 Grounds Division Services								
460 Non-Consumable Supplies	2,875	865						
4XX Supplies & Materials Total:	2,875	865						
541 Initial & Addnl. Equip. Purchases	30,556							
542 Replacement Equipment Purchases	32,340	124,279						
5XX Capital Outlay Total:	62,896	124,279						
2543 Grounds Division Services Total:	65,771	125,144						
2544 Building Maint Improvements								
460 Non-Consumable Supplies	465							
4XX Supplies & Materials Total:	465							
522 Bldg. Improv. (Done Maint. Dept.)	2,745							
5XX Capital Outlay Total:	2,745							
2544 Building Maint Improvements Total:	3,210							
2548 Care Of Buildings Services								
460 Non-Consumable Supplies		1,839						
4XX Supplies & Materials Total:		1,839						
541 Initial & Addnl. Equip. Purchases		43,899						
5XX Capital Outlay Total:		43,899						
2548 Care Of Buildings Services Total:		45,738						
2551 Transportation Services								
460 Non-Consumable Supplies		500						
4XX Supplies & Materials Total:		500						
2551 Transportation Services Total:		500						
2554 Vehicle Purch.Serv. & Maint.Se								
541 Initial & Addnl. Equip. Purchases		4,000						

Note: The Capital Equipment Fund was dissolved in 2012-13, and budget balances were moved to the School Resources Fund (Special Purpose Reserve) and Capital Projects Fund (Capital Equipment Reserve).

Capital Equipment Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total:		4,000						
2554 Vehicle Purch.Serv. & Maint.Se Total:		4,000						
2575 Purchasing And Warehouse Servi								
460 Non-Consumable Supplies	7,301							
480 Computer Hardware	655							
4XX Supplies & Materials Total:	7,956							
2575 Purchasing And Warehouse Servi Total:	7,956							
2630 Public Information Services								
460 Non-Consumable Supplies	5,853							
480 Computer Hardware	1,375	2,485						
4XX Supplies & Materials Total:	7,228	2,485						
2630 Public Information Services Total:	7,228	2,485						
2660 Technology								
460 Non-Consumable Supplies	680	729						
470 Computer Software		81,334						
480 Computer Hardware	9,607	34,896						
4XX Supplies & Materials Total:	10,287	116,959						
2660 Technology Total:	10,287	116,959						
2XXX Support Services Total:	330,533	560,364						
5110 Long-Term Debt Service								
610 Principal	771,121	932,202						
622 Interest/Buses	105,509	95,348						
6XX Other Objects Total:	876,629	1,027,550						
5110 Long-Term Debt Service Total:	876,629	1,027,550						
5200 Transfers Of Funds								
710 Fund Modifications	750,099	5,046,053						
7XX Transfers Total:	750,099	5,046,053						
5200 Transfers Of Funds Total:	750,099	5,046,053						
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	6,849,181							

Note: The Capital Equipment Fund was dissolved in 2012-13, and budget balances were moved to the School Resources Fund (Special Purpose Reserve) and Capital Projects Fund (Capital Equipment Reserve).

Capital Equipment Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
820 Unapp. Ending Fund Bal. Total:	6,849,181							
7000 Reserves And Fund Balances Total:	6,849,181							
Total Requirements:	9,133,120	6,866,362						

Note: The Capital Equipment Fund was dissolved in 2012-13, and budget balances were moved to the School Resources Fund (Special Purpose Reserve) and Capital Projects Fund (Capital Equipment Reserve).

Federal, State, and Local Programs Fund

Federal/State/Local Programs
Resources

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Revenues		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
21311 Tuition From Pupils Or Parents	82,060	57,135		79,310		79,310		
21312 Tuition-Other S.D. Within The St.				499,500		492,946		
21519 Interest Other Investments	172	107						
21911 Building Rental	42,873	47,208		49,000		49,000		
21920 Private Grants	552,391	482,273		476,170		492,065		
21941 Svcs Provided Other Districts In State		13,582						
21990 Miscellaneous Local Revenue	2,409,945	2,421,428		3,194,012		2,681,378		
21992 Other Local Reimbursements	6,242	7,151		6,243		6,243		
21995 Membership Pledges	168,119	206,075		168,000		168,000		
21998 Underwriting-Krvm	181,451	161,939		190,000		190,000		
21999 Miscellaneous	184,928	284,033		234,404		296,056		
22199 Other Intermediate Sources	15,512	1,353		16,200		18,974		
23199 Other Unrestricted Grants-In-Aid	39,153	385,613						
23204 Drivers' Education	65,550	63,520		79,001		79,001		
23299 Other Restricted Grants-In-Aid	40,968	142,617		26,100				
23990 Other Revenue From State Sources	1,367,533	1,765,221		1,362,403		1,055,128		
24300 Restricted Revenue Direct From Federal Gov	2,620							
24311 Indian Education	318,965	305,388		282,922		282,922		
24500 Restricted Revenue From Federal Gov-Thru State	5,996,836	5,510,716		6,209,275		5,740,825		
24501 Title I Revenue	11,879	10,481		9,557		2,898,435		
24502 Title Vi Esea	10,815							
24506 Carl Perkins Vocational Education	129,010	52,201		76,500		76,500		
24508 P.L. 94-142 Handicapped	3,544,134	2,982,662		2,860,870		30,325		
24530 Drug & Alcohol Prevention	436,027	192,474						
24700 Grants-In-Aid Fed Govt Inter.Agenc	1,868							
24990 Other Revenue Fm Federal Sources	296,900	24,114		14,000		14,000		
Total Resources:	15,905,952	15,117,292		15,833,467		14,651,108		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	152,564	85,517			0.950	56,500		
112 Classified Salaries	40,682	26,458		820,000	2.000	50,000		
121 Subs-Licensed Salaries		273						
122 Subs-Classified Salaries		133						
124 Temps-Classified Salaries	4,086	2,180						
131 Licensed Salaries-Add'l	11,131	4,124						
1XX Salaries Total:	208,463	118,684		820,000	2.950	106,500		
211 PERS Employer Contribution	49,572	27,128				26,500		
213 PERS Tier 3 OPSRP	637	712						
214 PERS Debt Service	1,279	941						
220 Social Security Administration	15,557	8,784				7,700		
231 Worker's Compensation	1,204	592				850		
232 State Unemployment Insurance	1,267	552				450		
241 Professional Dues	1,600							
243 Tax Sheltered Annuities	2,896	1,691						
244 Insurance Benefits	59,819	32,532				24,900		
2XX Employee Benefits Total:	133,832	72,932				60,400		
311 Instruction Services		270						
319 Other Instruc.Prof.& Tech.Service	18,686	31,229						
322 Repairs & Maint.Svcs.(On Contract)	802							
324 Rentals	1,810	1,624						
341 Travel - Local In-District	442	481						
342 Travel & Exp. Out Of District	864	780						
343 Travel & Fees, Student	2,128	1,603						
345 Food/Meals/Snacks		823						
346 In-District Expense	1,223							
353 Postage	14	17						
3XX Purchased Services Total:	25,969	36,827						
410 Supplies	31,986	43,915				1,090,000		
421 Textbooks	4,828							
431 Library Books	0	106						
460 Non-Consumable Supplies	14,501	2,625						
470 Computer Software	12,503	4,520						
480 Computer Hardware	173,042	13,389						
4XX Supplies & Materials Total:	236,860	64,555				1,090,000		
1111 Regular Elementary School Prog Total:	605,123	292,998		820,000	2.950	1,256,900		
1113 Elementary Extra-Curricular								
389 Other Non-Instruc.Prof.&Tech. Serv	1,000	0						
3XX Purchased Services Total:	1,000	0						
410 Supplies		525						

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:		525						
1113 Elementary Extra-Curricular Total:	1,000	525						
1121 Regular Middle School Program								
111 Licensed Salaries	85,045	65,828						
112 Classified Salaries	16,109	6,776						
121 Subs-Licensed Salaries	341							
131 Licensed Salaries-Add'l	2,009							
1XX Salaries Total:	103,504	72,604						
211 PERS Employer Contribution	24,335	18,588						
213 PERS Tier 3 OPSRP	914							
214 PERS Debt Service	1,013							
220 Social Security Administration	7,575	5,554						
231 Worker's Compensation	585	377						
232 State Unemployment Insurance	605	364						
241 Professional Dues	1,600							
243 Tax Sheltered Annuities	2,017	1,161						
244 Insurance Benefits	30,406	19,795						
249 District Retirement Fund		654						
2XX Employee Benefits Total:	69,049	46,493						
311 Instruction Services	459							
319 Other Instruc.Prof. & Tech.Service	5,400	4,020						
342 Travel & Exp. Out Of District		446						
343 Travel & Fees, Student		16						
345 Food/Meals/Snacks		1,243						
346 In-District Expense	1,802	335						
389 Other Non-Instruc.Prof.&Tech. Serv	850	960						
3XX Purchased Services Total:	8,512	7,020						
410 Supplies	10,472	14,789						
421 Textbooks		26,317						
432 Reference Books		10						
460 Non-Consumable Supplies	4,886	31,100						
470 Computer Software	2,032	960						
480 Computer Hardware	3,409	3,256						
4XX Supplies & Materials Total:	20,799	76,433						
541 Initial & Addnl. Equip. Purchases	5,734							
5XX Capital Outlay Total:	5,734							
1121 Regular Middle School Program Total:	207,597	202,549						
1122 Middle School Activities								
345 Food/Meals/Snacks		412						

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc.Prof.&Tech. Serv	2,754							
3XX Purchased Services Total:	2,754	412						
1122 Middle School Activities Total:	2,754	412						
1131 Regular High School Program								
111 Licensed Salaries	127,486	112,175	0.200	12,430	0.200	16,586		
112 Classified Salaries	2,650							
121 Subs-Licensed Salaries	322	7,530				428		
123 Temps-Licensed Salaries	1,911							
155 Extra Duty Online Lrn		19,680						
1XX Salaries Total:	132,368	139,385	0.200	12,430	0.200	17,014		
211 PERS Employer Contribution	30,069	29,077		4,195		4,635		
213 PERS Tier 3 OPSRP	1,929	3,107				208		
214 PERS Debt Service	747	1,668				406		
220 Social Security Administration	9,909	10,378		951		1,267		
231 Worker's Compensation	775	708		139		179		
232 State Unemployment Insurance	813	653		62		82		
243 Tax Sheltered Annuities	2,141	1,941		208		280		
244 Insurance Benefits	32,192	25,940		2,780		3,715		
2XX Employee Benefits Total:	78,575	73,473		8,335		10,772		
319 Other Instruc.Prof. & Tech.Service	152,440	123,354		170,311		170,311		
324 Rentals	2,037	2,037						
342 Travel & Exp. Out Of District	634	2,439				8,603		
343 Travel & Fees, Student	1,274	1,788						
345 Food/Meals/Snacks		2,883						
346 In-District Expense	1,176							
389 Other Non-Instruc.Prof.&Tech. Serv	2,405	12,054						
3XX Purchased Services Total:	159,965	144,555		170,311		178,914		
410 Supplies	12,018	28,812		14,000		14,000		
421 Textbooks	3,980	83,310						
432 Reference Books		2,153						
460 Non-Consumable Supplies	6,096	57,629		24,000		24,000		
470 Computer Software		17,877						
480 Computer Hardware	45,148	51,339		32,500		32,500		
4XX Supplies & Materials Total:	67,241	241,120		70,500		70,500		
541 Initial & Addnl. Equip. Purchases	6,928	35,910						
5XX Capital Outlay Total:	6,928	35,910						
1131 Regular High School Program Total:	445,079	634,443	0.200	261,576	0.200	277,200		
1132 Student Activities								
131 Licensed Salaries-Add'l	750							

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
152 Activity Increments		1,862						
1XX Salaries Total:	750	1,862						
211 PERS Employer Contribution	166	422						
214 PERS Debt Service	30	90						
220 Social Security Administration	57	141						
231 Worker's Compensation	3	8						
232 State Unemployment Insurance	3	7						
2XX Employee Benefits Total:	259	668						
342 Travel & Exp. Out Of District	1,595							
343 Travel & Fees, Student	3,230	1,934						
345 Food/Meals/Snacks		270						
3XX Purchased Services Total:	4,825	2,204						
410 Supplies	5,121	2,800						
460 Non-Consumable Supplies		360						
4XX Supplies & Materials Total:	5,121	3,160						
641 Extra-Curricular Scholarships		5,588		25,000		25,000		
6XX Other Objects Total:		5,588		25,000		25,000		
1132 Student Activities Total:	10,955	13,482		25,000		25,000		
1210 Programs For Gifted & Talented								
410 Supplies		1,092						
480 Computer Hardware	717							
4XX Supplies & Materials Total:	717	1,092						
1210 Programs For Gifted & Talented Total:	717	1,092						
1220 Restrictive Programs								
111 Licensed Salaries	922,797	952,402	15.453	879,942	4.840	299,316		
112 Classified Salaries	465,070	519,394	17.550	503,318				
121 Subs-Licensed Salaries	3,762	9,892						
122 Subs-Classified Salaries	11,399	3,482						
123 Temps-Licensed Salaries	34,264							
124 Temps-Classified Salaries	5,225	4,225						
131 Licensed Salaries-Add'l	12,464	10,592						
132 Nonlicensed Salaries O/T	8,980	4,966						
1XX Salaries Total:	1,463,960	1,504,953	33.003	1,383,260	4.840	299,316		
211 PERS Employer Contribution	206,784	222,039		466,849		87,370		
213 PERS Tier 3 OPSRP	80,012	87,126						
214 PERS Debt Service	64,025	70,106						
220 Social Security Administration	106,737	109,610		104,458		22,898		
231 Worker's Compensation	6,172	5,791		15,943		3,352		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	5,562	5,716		6,916		1,497		
243 Tax Sheltered Annuities	15,217	15,957		16,079		5,168		
244 Insurance Benefits	443,768	469,136		440,822		72,050		
2XX Employee Benefits Total:	928,277	985,480		1,051,067		192,335		
319 Other Instruc.Prof.& Tech.Service		13,513						
321 Equip. Rep.(Not On Serv. Contract)	511	2,867						
324 Rentals	15,586	4,490		7,000				
341 Travel - Local In-District	61,994	67,566		20,000				
342 Travel & Exp. Out Of District	8,755	56,341						
343 Travel & Fees, Student	158	165						
345 Food/Meals/Snacks		582						
346 In-District Expense	14	11,891						
351 Telephone	2,354	246						
353 Postage	238	433						
354 Advertising	447	447						
389 Other Non-Instruc.Prof.&Tech. Serv	12,605	14,806		91,326				
3XX Purchased Services Total:	102,661	173,347		118,326				
410 Supplies	10,270	28,828		87,597		46,000		
432 Reference Books	56	1,621						
460 Non-Consumable Supplies	18,314	65,767						
470 Computer Software	3,568	4,119						
480 Computer Hardware	4,187	15,413						
4XX Supplies & Materials Total:	36,395	115,748		87,597		46,000		
541 Initial & Addnl. Equip. Purchases		6,805						
5XX Capital Outlay Total:		6,805						
640 Dues And Fees	701	438						
6XX Other Objects Total:	701	438						
1220 Restrictive Programs Total:	2,531,995	2,786,771	33.003	2,640,250	4.840	537,651		
1221 Elementary-Restricted								
111 Licensed Salaries			2.000	114,700	1.250	74,162		
112 Classified Salaries			5.250	136,038	5.500	154,352		
1XX Salaries Total:			7.250	250,738	6.750	228,514		
211 PERS Employer Contribution				84,625		66,706		
220 Social Security Administration				19,181		17,481		
231 Worker's Compensation				2,808		2,559		
232 State Unemployment Insurance				1,254		1,143		
243 Tax Sheltered Annuities				2,008		2,285		
244 Insurance Benefits				101,930		88,630		
2XX Employee Benefits Total:				211,806		178,804		

Federal/State/Local Programs
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies		1,429		30,148		1,715		
4XX Supplies & Materials Total:		1,429		30,148		1,715		
1221 Elementary-Restricted Total:		1,429	7.250	492,692	6.750	409,033		
1222 Middle School-Restricted								
112 Classified Salaries		38,933						
1XX Salaries Total:		38,933						
211 PERS Employer Contribution		2,351						
213 PERS Tier 3 OPSRP		5,686						
214 PERS Debt Service		1,904						
220 Social Security Administration		2,754						
231 Worker's Compensation		196						
232 State Unemployment Insurance		144						
243 Tax Sheltered Annuities		252						
244 Insurance Benefits		19,678						
2XX Employee Benefits Total:		32,967						
1222 Middle School-Restricted Total:		71,901						
1223 High School-Restricted								
111 Licensed Salaries		10,591	0.250	10,985				
112 Classified Salaries		33,264	0.876	26,220	1.000	28,064		
1XX Salaries Total:		43,855	1.126	37,205	1.000	28,064		
211 PERS Employer Contribution		9,773		12,557		8,192		
214 PERS Debt Service		2,164						
220 Social Security Administration		3,066		2,846		2,146		
231 Worker's Compensation		211		417		314		
232 State Unemployment Insurance		160		187		140		
243 Tax Sheltered Annuities		633		675		170		
244 Insurance Benefits		20,194		17,595		14,020		
2XX Employee Benefits Total:		36,201		34,277		24,982		
1223 High School-Restricted Total:		80,056	1.126	71,482	1.000	53,046		
1229 Other Restrictive Programs								
111 Licensed Salaries	50,810	52,690	1.000	54,640	1.000	59,330		
1XX Salaries Total:	50,810	52,690	1.000	54,640	1.000	59,330		
211 PERS Employer Contribution	3,117	3,231		18,441		17,318		
213 PERS Tier 3 OPSRP	7,274	7,814						
214 PERS Debt Service	2,414	2,617						
220 Social Security Administration	3,687	3,731		4,180		4,539		
231 Worker's Compensation	233	242		612		665		
232 State Unemployment Insurance	193	195		273		297		

Federal/State/Local Programs
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	1,200	1,200		1,040		1,080		
244 Insurance Benefits	13,200	13,450		13,900		13,880		
2XX Employee Benefits Total:	31,317	32,479		38,446		37,779		
410 Supplies	233	609						
421 Textbooks		152						
432 Reference Books	1,088	298						
4XX Supplies & Materials Total:	1,321	1,059						
1229 Other Restrictive Programs Total:	83,448	86,228	1.000	93,086	1.000	97,109		
1250 Less Restrictive Students W Di								
111 Licensed Salaries	894,638	38,997						
112 Classified Salaries	528,448	21,304						
121 Subs-Licensed Salaries	28,713							
124 Temps-Classified Salaries	12,369	0						
1XX Salaries Total:	1,464,167	60,301						
211 PERS Employer Contribution	203,411	10,259						
213 PERS Tier 3 OPSRP	99,499	3,092						
214 PERS Debt Service	67,682	2,989						
220 Social Security Administration	107,908	4,060						
231 Worker's Compensation	6,830	283						
232 State Unemployment Insurance	5,534	212						
243 Tax Sheltered Annuities	23,514	1,674						
244 Insurance Benefits	504,749	21,462						
2XX Employee Benefits Total:	1,019,128	44,032						
319 Other Instruc.Prof. & Tech.Service		125				78,946		
341 Travel - Local In-District	2,999	0						
342 Travel & Exp. Out Of District	6,442	0						
345 Food/Meals/Snacks		18						
346 In-District Expense	826	0						
351 Telephone	3,244	0						
3XX Purchased Services Total:	13,511	143				78,946		
410 Supplies	11,056	8,879		27,811		34,669		
421 Textbooks	3,614	4,408						
432 Reference Books	218							
460 Non-Consumable Supplies		1,585						
470 Computer Software		603						
480 Computer Hardware	590	66						
4XX Supplies & Materials Total:	15,477	15,541		27,811		34,669		
1250 Less Restrictive Students W Di Total:	2,512,284	120,017		27,811		113,615		
1251 Elem-Less Restricted								

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
111 Licensed Salaries				0				
112 Classified Salaries		137,760	5.501	143,935	4.780	134,146		
1XX Salaries Total:		137,760	5.501	143,935	4.780	134,146		
211 PERS Employer Contribution		15,520		48,578		39,157		
213 PERS Tier 3 OPSRP		13,689						
214 PERS Debt Service		6,745						
220 Social Security Administration		10,121		11,011		10,263		
231 Worker's Compensation		693		1,612		1,502		
232 State Unemployment Insurance		502		720		671		
243 Tax Sheltered Annuities		1,147		1,212		812		
244 Insurance Benefits		73,192		84,992		67,016		
2XX Employee Benefits Total:		121,609		148,125		119,421		
1251 Elem-Less Restricted Total:		259,369	5.501	292,060	4.780	253,567		
1252 Ms-Less Restricted								
111 Licensed Salaries		214,114	2.500	144,088	3.000	177,990		
112 Classified Salaries		173,079	5.126	135,385	5.250	147,336		
121 Subs-Licensed Salaries		6,322						
124 Temps-Classified Salaries		1,299						
1XX Salaries Total:		394,814	7.626	279,473	8.250	325,326		
211 PERS Employer Contribution		29,124		94,323		94,963		
213 PERS Tier 3 OPSRP		51,886						
214 PERS Debt Service		19,102						
220 Social Security Administration		29,169		21,380		24,887		
231 Worker's Compensation		1,882		3,129		3,643		
232 State Unemployment Insurance		1,502		1,396		1,626		
243 Tax Sheltered Annuities		4,456		3,249		4,132		
244 Insurance Benefits		149,993		119,631		115,245		
2XX Employee Benefits Total:		287,114		243,108		244,496		
1252 Ms-Less Restricted Total:		681,928	7.626	522,581	8.250	569,822		
1253 Hs-Less Restricted								
111 Licensed Salaries		170,684	3.900	214,123	3.930	233,167		
112 Classified Salaries		345,212	11.500	326,050	11.250	327,968		
121 Subs-Licensed Salaries		7,103						
124 Temps-Classified Salaries		25,533				11,139		
1XX Salaries Total:		548,532	15.400	540,173	15.180	572,274		
211 PERS Employer Contribution		80,236		182,309		174,291		
213 PERS Tier 3 OPSRP		34,024						
214 PERS Debt Service		25,989						
220 Social Security Administration		39,797		41,324		43,779		
231 Worker's Compensation		2,647		6,051		6,409		
232 State Unemployment Insurance		2,050		2,701		2,862		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities		7,551		6,943		6,437		
244 Insurance Benefits		211,255		232,095		211,714		
249 District Retirement Fund				6,518				
2XX Employee Benefits Total:		403,549		477,941		445,492		
324 Rentals		60						
341 Travel - Local In-District		2,716						
342 Travel & Exp. Out Of District		3,669						
345 Food/Meals/Snacks		470						
346 In-District Expense		57						
351 Telephone		3,097						
3XX Purchased Services Total:		10,069						
410 Supplies		1,518		9,919		9,362		
421 Textbooks		99						
470 Computer Software		217						
4XX Supplies & Materials Total:		1,833		9,919		9,362		
1253 Hs-Less Restricted Total:		963,983	15.400	1,028,033	15.180	1,027,128		
1260 Early Intervention								
111 Licensed Salaries	67,766	68,056	1.100	69,061	1.100	75,067		
131 Licensed Salaries-Add'l	1,837	5,175						
1XX Salaries Total:	69,603	73,231	1.100	69,061	1.100	75,067		
211 PERS Employer Contribution	12,255	12,681		23,308		24,857		
213 PERS Tier 3 OPSRP	2,532	3,254						
214 PERS Debt Service	3,254	3,599						
220 Social Security Administration	5,086	5,383		5,283		5,743		
231 Worker's Compensation	315	333		774		841		
232 State Unemployment Insurance	266	282		345		374		
243 Tax Sheltered Annuities	420	420		1,144		1,245		
244 Insurance Benefits	14,520	14,795		15,574		16,551		
2XX Employee Benefits Total:	38,647	40,747		46,428		49,611		
410 Supplies				3,265		3,816		
4XX Supplies & Materials Total:				3,265		3,816		
1260 Early Intervention Total:	108,250	113,978	1.100	118,754	1.100	128,494		
1271 Remediation								
112 Classified Salaries	128,912	69,957			7.500	195,170		
121 Subs-Licensed Salaries		162						
122 Subs-Classified Salaries	1,753	686				438		
123 Temps-Licensed Salaries						1,423		
124 Temps-Classified Salaries	4,040	7,044				5,808		
131 Licensed Salaries-Add'l	2,327	6,087				4,203		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	137,032	83,936			7.500	207,042		
211 PERS Employer Contribution	20,661	8,606				30,646		
213 PERS Tier 3 OPSRP	5,557	5,593				3,185		
214 PERS Debt Service	5,879	3,233				7,022		
220 Social Security Administration	9,933	5,698				14,960		
231 Worker's Compensation	614	309				952		
232 State Unemployment Insurance	515	298				777		
243 Tax Sheltered Annuities	518	54				240		
244 Insurance Benefits	56,385	29,633				62,900		
2XX Employee Benefits Total:	100,061	53,423				120,682		
319 Other Instruc.Prof. & Tech.Service	106,294	22,777				17,973		
342 Travel & Exp. Out Of District	-304					216		
343 Travel & Fees, Student		166						
345 Food/Meals/Snacks		384				674		
346 In-District Expense	68							
351 Telephone	584	611				1,382		
3XX Purchased Services Total:	106,642	23,938				20,245		
410 Supplies	421	534				2,410		
4XX Supplies & Materials Total:	421	534				2,410		
1271 Remediation Total:	344,156	161,831			7.500	350,379		
1272 Title 1								
111 Licensed Salaries	837,054	798,486	14.435	1,047,298	14.440	913,861		
112 Classified Salaries	464,232	475,851	19.790	628,838	19.370	671,404		
121 Subs-Licensed Salaries	16,655	14,655		12,590		21,112		
122 Subs-Classified Salaries	6,907							
124 Temps-Classified Salaries	13,970	14,949						
131 Licensed Salaries-Add'l	3,277	8,733		13,174		14,133		
132 Nonlicensed Salaries O/T		48						
1XX Salaries Total:	1,342,097	1,312,722	34.225	1,701,900	33.810	1,620,510		
211 PERS Employer Contribution	215,072	220,442		571,104		371,759		
213 PERS Tier 3 OPSRP	61,224	55,007				81,604		
214 PERS Debt Service	61,242	62,029				97,326		
220 Social Security Administration	96,909	93,908		130,196		124,031		
231 Worker's Compensation	6,169	6,042		19,062		8,436		
232 State Unemployment Insurance	5,028	4,896		8,509		7,462		
243 Tax Sheltered Annuities	17,283	17,354		70,435		17,800		
244 Insurance Benefits	470,288	444,850		478,845		517,327		
2XX Employee Benefits Total:	933,213	904,528		1,278,151		1,225,745		
319 Other Instruc.Prof. & Tech.Service	166,795	114,382		108,229		130,409		
342 Travel & Exp. Out Of District						2,072		
345 Food/Meals/Snacks		5,922				10,427		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
346 In-District Expense	9,162	754						
353 Postage	23	68				393		
3XX Purchased Services Total:	175,981	121,125		108,229		143,301		
410 Supplies	34,632	12,723		130,245		15,630		
421 Textbooks	8,523	6,286				10,253		
460 Non-Consumable Supplies	897							
470 Computer Software	304	1,197				4,868		
480 Computer Hardware	12,959	5,984				12,430		
4XX Supplies & Materials Total:	57,315	26,189		130,245		43,181		
1272 Title 1 Total:	2,508,605	2,364,564	34.225	3,218,525	33.810	3,032,737		
1280 Alternative Education								
111 Licensed Salaries	86,520	20,996	0.300	20,996	0.300	23,009		
112 Classified Salaries	32,828	19,691	0.750	20,185	0.750	22,121		
121 Subs-Licensed Salaries	1,156							
131 Licensed Salaries-Add'l	1,139							
139 Cell Phone Stipend	90	90						
1XX Salaries Total:	121,732	40,777	1.050	41,181	1.050	45,130		
211 PERS Employer Contribution	23,251	5,834		13,898		15,230		
213 PERS Tier 3 OPSRP	2,786	2,858						
214 PERS Debt Service	5,719	1,982						
220 Social Security Administration	9,105	3,040		3,150		3,452		
231 Worker's Compensation	561	194		461		505		
232 State Unemployment Insurance	476	159		206		226		
243 Tax Sheltered Annuities	1,370			312		342		
244 Insurance Benefits	34,225	14,262		11,587		12,698		
2XX Employee Benefits Total:	77,494	28,327		29,614		32,453		
319 Other Instruc.Prof. & Tech.Service	203,595	259,890		236,961		236,416		
341 Travel - Local In-District	8							
342 Travel & Exp. Out Of District	2,699							
345 Food/Meals/Snacks		535						
353 Postage	122							
3XX Purchased Services Total:	206,424	260,424		236,961		236,416		
410 Supplies	8,981	4,559						
421 Textbooks		13						
431 Library Books		347						
460 Non-Consumable Supplies	3,424	1,556						
480 Computer Hardware	3,892	0						
4XX Supplies & Materials Total:	16,297	6,475						
1280 Alternative Education Total:	421,946	336,003	1.050	307,756	1.050	313,999		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1283 High School-Alt Ed								
111 Licensed Salaries		60,932	1.000	63,186	1.000	59,330		
112 Classified Salaries		42,512	0.875	24,021	1.960	55,005		
121 Subs-Licensed Salaries		1,475						
1XX Salaries Total:		104,919	1.875	87,207	2.960	114,335		
211 PERS Employer Contribution		6,307		29,432		33,374		
213 PERS Tier 3 OPSRP		15,237						
214 PERS Debt Service		5,112						
220 Social Security Administration		7,834		6,672		8,747		
231 Worker's Compensation		498		977		1,280		
232 State Unemployment Insurance		410		436		572		
243 Tax Sheltered Annuities		1,494		1,340		1,413		
244 Insurance Benefits		38,046		28,020		41,359		
2XX Employee Benefits Total:		74,938		66,877		86,745		
1283 High School-Alt Ed Total:		179,857	1.875	154,084	2.960	201,080		
1288 Charter Flow-Through								
341 Travel - Local In-District		231						
342 Travel & Exp. Out Of District		2,879						
346 In-District Expense		85						
389 Other Non-Instruc.Prof.&Tech. Serv		20,306						
3XX Purchased Services Total:		23,502						
410 Supplies		953						
4XX Supplies & Materials Total:		953						
640 Dues And Fees		1,069						
6XX Other Objects Total:		1,069						
1288 Charter Flow-Through Total:		25,524						
1291 English Language Learner								
112 Classified Salaries	20,347	20,851	0.500	15,702	0.300	11,850		
121 Subs-Licensed Salaries		1,752						
122 Subs-Classified Salaries	7,589							
124 Temps-Classified Salaries	481							
131 Licensed Salaries-Add'l		138						
139 Cell Phone Stipend	244	212						
1XX Salaries Total:	28,661	22,952	0.500	15,702	0.300	11,850		
211 PERS Employer Contribution	1,246	2,051		5,299		3,478		
213 PERS Tier 3 OPSRP	2,908	2,519						
214 PERS Debt Service	1,046	1,067						
220 Social Security Administration	2,165	1,673		1,201		907		
231 Worker's Compensation	80	112		82		133		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	113	87		79		59		
243 Tax Sheltered Annuities	181	219						
244 Insurance Benefits	9,076	8,740		7,060				
2XX Employee Benefits Total:	16,816	16,469		13,721		4,577		
319 Other Instruc.Prof.& Tech.Service	10,470	11,337		12,000				
3XX Purchased Services Total:	10,470	11,337		12,000				
410 Supplies		40		1,636				
421 Textbooks	2,137	298						
432 Reference Books		744						
4XX Supplies & Materials Total:	2,137	1,081		1,636				
1291 English Language Learner Total:	58,084	51,839	0.500	43,059	0.300	16,427		
1294 Youth Corrections								
111 Licensed Salaries	54,810	28,331	0.500	29,379	0.500	29,665		
112 Classified Salaries		3,697	0.625	14,147	0.620	17,540		
121 Subs-Licensed Salaries	2,036	1,371						
131 Licensed Salaries-Add'l	8,917	4,575						
1XX Salaries Total:	65,764	37,973	1.125	43,526	1.120	47,205		
211 PERS Employer Contribution	13,823	7,548		14,690		13,779		
213 PERS Tier 3 OPSRP	124	305						
214 PERS Debt Service	2,958	1,737						
220 Social Security Administration	4,714	2,670		3,329		3,611		
231 Worker's Compensation	297	158		487		528		
232 State Unemployment Insurance	246	139		218		236		
243 Tax Sheltered Annuities	600	467		520		540		
244 Insurance Benefits	13,200	9,383		19,008		15,146		
2XX Employee Benefits Total:	35,961	22,407		38,252		33,840		
410 Supplies	77	42		4,904		6,077		
4XX Supplies & Materials Total:	77	42		4,904		6,077		
1294 Youth Corrections Total:	101,802	60,422	1.125	86,682	1.120	87,122		
1460 Special Programs Summer School								
123 Temps-Licensed Salaries	2,675	2,856						
124 Temps-Classified Salaries	40,025	38,919		44,504		45,000		
131 Licensed Salaries-Add'l	45,255	43,042		51,642		51,000		
1XX Salaries Total:	87,954	84,816		96,146		96,000		
211 PERS Employer Contribution	14,191	12,434		17,429		20,297		
213 PERS Tier 3 OPSRP	3,928	4,595				4,305		
214 PERS Debt Service	3,437	4,269				4,760		
220 Social Security Administration	6,516	6,391		7,356		8,590		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation	417	404		1,076		265		
232 State Unemployment Insurance	340	332		481		255		
243 Tax Sheltered Annuities	260	298				243		
244 Insurance Benefits	2,022	1,080				285		
2XX Employee Benefits Total:	31,110	29,803		26,342		39,000		
319 Other Instruc.Prof. & Tech.Service	199							
324 Rentals	3,109	3,465				4,532		
345 Food/Meals/Snacks		34						
353 Postage	141	139				150		
3XX Purchased Services Total:	3,449	3,638				4,682		
410 Supplies	3,192	644		7,332		2,000		
421 Textbooks	971	938				10,745		
4XX Supplies & Materials Total:	4,163	1,582		7,332		12,745		
1460 Special Programs Summer School Total:	126,676	119,839		129,820		152,427		
1XXX Instruction Total:	10,095,995	9,585,515	110.981	10,333,251	92.790	8,902,736		
2110 Attendance & Social Work Servi								
111 Licensed Salaries	26,631	29,310	0.268	15,081	0.070	1,246		
112 Classified Salaries	33,133	40,434	1.205	33,561	0.200	6,281		
118 Professional Salaries				2,946	0.140	2,946		
122 Subs-Classified Salaries		749						
131 Licensed Salaries-Add'l		1,972		1,107		1,107		
139 Cell Phone Stipend	83	90						
1XX Salaries Total:	59,847	72,556	1.473	52,695	0.410	11,580		
211 PERS Employer Contribution	12,883	14,852		17,785		3,909		
213 PERS Tier 3 OPSRP		833						
214 PERS Debt Service	2,777	3,469						
220 Social Security Administration	4,870	5,894		4,030		885		
231 Worker's Compensation	282	341		589		129		
232 State Unemployment Insurance	232	281		264		58		
243 Tax Sheltered Annuities	44	61		735		527		
244 Insurance Benefits	20,120	22,120		20,689		5,625		
249 District Retirement Fund				22				
2XX Employee Benefits Total:	41,207	47,852		44,114		11,133		
319 Other Instruc.Prof. & Tech.Service	7,000	7,000				9,000		
331 Pupil Transp. To And From School	6,210	7,248						
332 Pupil Transp.Other Than To & From	1,190	5,747				2,320		
341 Travel - Local In-District	615	1,026				2,000		
342 Travel & Exp. Out Of District	2,595	2,056				573		
343 Travel & Fees, Student	30							
345 Food/Meals/Snacks		345				4,679		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
346 In-District Expense	264	2,147						
353 Postage		37						
3XX Purchased Services Total:	17,905	25,605				18,572		
410 Supplies	6,563	13,969		44,990		16,874		
421 Textbooks		254						
441 Instructional Kits		2,247						
460 Non-Consumable Supplies		866						
470 Computer Software		1,090						
480 Computer Hardware		865						
4XX Supplies & Materials Total:	6,563	19,291		44,990		16,874		
2110 Attendance & Social Work Servi Total:	125,521	165,304	1.473	141,799	0.410	58,159		
2115 Student Safety								
112 Classified Salaries	32,973	33,804	1.000	34,476				
1XX Salaries Total:	32,973	33,804	1.000	34,476				
211 PERS Employer Contribution	1,978	2,028		11,636				
213 PERS Tier 3 OPSRP	4,616	4,733						
214 PERS Debt Service	1,497	1,658						
220 Social Security Administration	2,471	2,189		2,637				
231 Worker's Compensation	162	167		386				
232 State Unemployment Insurance	129	114		172				
244 Insurance Benefits	12,420	12,645		14,120				
2XX Employee Benefits Total:	23,274	23,534		28,951				
342 Travel & Exp. Out Of District	1,462	1,492						
343 Travel & Fees, Student	600							
345 Food/Meals/Snacks		302		600				
346 In-District Expense	301							
353 Postage		13						
389 Other Non-Instruc.Prof.&Tech. Serv		773						
3XX Purchased Services Total:	2,363	2,580		600				
410 Supplies	3,265	3,195		9,159				
460 Non-Consumable Supplies	199	2,418						
4XX Supplies & Materials Total:	3,464	5,613		9,159				
640 Dues And Fees		243						
6XX Other Objects Total:		243						
2115 Student Safety Total:	62,075	65,775	1.000	73,186				
2122 Counseling Services								
346 In-District Expense	654							
374 Tuition Payments - Other		300						

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	654	300						
432 Reference Books	96							
470 Computer Software		3,529						
4XX Supplies & Materials Total:	96	3,529						
2122 Counseling Services Total:	750	3,829						
2126 Placement Services								
112 Classified Salaries	33,276	26,559	1.000	27,886	0.620	20,000		
124 Temps-Classified Salaries	11,356	4,336						
1XX Salaries Total:	44,632	30,895	1.000	27,886	0.620	20,000		
211 PERS Employer Contribution	2,144	1,717		9,412		5,838		
213 PERS Tier 3 OPSRP	5,070	4,183						
214 PERS Debt Service	1,683	1,399						
220 Social Security Administration	1,952	2,309		2,133		1,530		
231 Worker's Compensation	210	151		312		224		
232 State Unemployment Insurance	103	121		139		100		
243 Tax Sheltered Annuities	413	353		349		106		
244 Insurance Benefits	18,643	12,670		14,120		8,762		
2XX Employee Benefits Total:	30,218	22,903		26,465		16,560		
341 Travel - Local In-District	800	708						
351 Telephone	538	0						
3XX Purchased Services Total:	1,338	708						
410 Supplies	893	205		6,704				
4XX Supplies & Materials Total:	893	205		6,704				
2126 Placement Services Total:	77,081	54,712	1.000	61,055	0.620	36,560		
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							

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
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				0.720	40,820		
112 Classified Salaries	19,415	5,359	0.228	6,443	0.920	29,275		
121 Subs-Licensed Salaries	952					868		
123 Temps-Licensed Salaries	917							
124 Temps-Classified Salaries	541	30						
131 Licensed Salaries-Add'l	9,425	14,064		11,375				
132 Nonlicensed Salaries O/T	5,969	787						
139 Cell Phone Stipend	22					22		
1XX Salaries Total:	48,830	20,240	0.228	17,818	1.640	70,985		
211 PERS Employer Contribution	8,001	3,547		6,013		20,329		
213 PERS Tier 3 OPSRP	1,967	826						
214 PERS Debt Service	1,939	1,022				170		
220 Social Security Administration	3,450	1,461		1,363		5,350		
231 Worker's Compensation	229	93		131		731		
232 State Unemployment Insurance	192	76		89		354		
243 Tax Sheltered Annuities	515	39				1,377		
244 Insurance Benefits	8,217	685		3,226		33,875		
249 District Retirement Fund						3,026		
2XX Employee Benefits Total:	24,510	7,748		10,822		65,212		
319 Other Instruc.Prof.& Tech.Service		6,004						
332 Pupil Transp.Other Than To & From	190							
341 Travel - Local In-District		56						
342 Travel & Exp. Out Of District	391							
345 Food/Meals/Snacks		105						
346 In-District Expense	7							
351 Telephone	125	217						
389 Other Non-Instruc.Prof.&Tech. Serv	125,017	78,091		17,000		30,413		
3XX Purchased Services Total:	125,729	84,473		17,000		30,413		
410 Supplies	12,748	7,436		173,805		61,757		
4XX Supplies & Materials Total:	12,748	7,436		173,805		61,757		
640 Dues And Fees	50					1,970		
650 Insurance	258							
690 Grant Indirect Charges						638		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	308					2,608		
2131 Health Services Total:	212,124	119,897	0.228	219,445	1.640	230,975		
2132 Medical Services								
111 Licensed Salaries	67,262	79,620	0.500	28,645	1.190	73,435		
112 Classified Salaries	24,778	32,158	0.522	13,562	0.520	13,562		
121 Subs-Licensed Salaries						1,308		
139 Cell Phone Stipend	0	25						
1XX Salaries Total:	92,040	111,804	1.022	42,207	1.710	88,305		
211 PERS Employer Contribution	8,804	13,801		14,246		23,122		
213 PERS Tier 3 OPSRP	7,857	10,038						
214 PERS Debt Service	3,794	5,508						
220 Social Security Administration	6,392	7,686		3,228		6,947		
231 Worker's Compensation	355	453		473		1,017		
232 State Unemployment Insurance	334	402		211		454		
243 Tax Sheltered Annuities	1,270	1,710		499		1,060		
244 Insurance Benefits	38,249	45,843		14,307		21,895		
2XX Employee Benefits Total:	67,055	85,441		32,964		54,495		
342 Travel & Exp. Out Of District		241						
345 Food/Meals/Snacks		44						
389 Other Non-Instruc.Prof.&Tech. Serv		390						
3XX Purchased Services Total:		675						
410 Supplies	3,131			120,769		109,634		
460 Non-Consumable Supplies	1,117							
470 Computer Software		96						
480 Computer Hardware	780	2,120						
4XX Supplies & Materials Total:	5,028	2,216		120,769		109,634		
2132 Medical Services Total:	164,122	200,136	1.022	195,940	1.710	252,434		
2143 Psychological Counseling Servi								
111 Licensed Salaries	109,795	20,672	1.400	88,416	1.400	95,045		
131 Licensed Salaries-Add'l		2,496						
1XX Salaries Total:	109,795	23,168	1.400	88,416	1.400	95,045		
211 PERS Employer Contribution	18,762	1,735		29,840		27,743		
213 PERS Tier 3 OPSRP	4,769	3,166						
214 PERS Debt Service	5,023	1,168						
220 Social Security Administration	7,868	1,665		6,763		7,270		
231 Worker's Compensation	498	106		991		1,065		
232 State Unemployment Insurance	411	86		442		475		
243 Tax Sheltered Annuities	2,100	589		1,456		1,512		
244 Insurance Benefits	23,771	5,489		19,460		19,432		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	63,202	14,004		58,952		57,497		
2143 Psychological Counseling Servi Total:	172,997	37,172	1.400	147,368	1.400	152,542		
2152 Speech Pathology								
111 Licensed Salaries	110,373	121,814	1.800	114,925	1.800	106,794		
121 Subs-Licensed Salaries	90	1,235						
1XX Salaries Total:	110,463	123,049	1.800	114,925	1.800	106,794		
211 PERS Employer Contribution	14,115	16,401		38,788		31,173		
213 PERS Tier 3 OPSRP	8,926	9,682						
214 PERS Debt Service	5,225	5,974						
220 Social Security Administration	7,465	8,521		8,791		8,170		
231 Worker's Compensation	495	553		1,287		1,196		
232 State Unemployment Insurance	389	444		575		534		
243 Tax Sheltered Annuities	1,229	1,104		2,080		1,944		
244 Insurance Benefits	26,549	26,472		25,020		24,984		
2XX Employee Benefits Total:	64,392	69,151		76,541		68,001		
410 Supplies	4,941							
4XX Supplies & Materials Total:	4,941							
2152 Speech Pathology Total:	179,797	192,200	1.800	191,466	1.800	174,795		
2169 Misc.Support Of Educational Se								
111 Licensed Salaries	20,089	15,751	0.310	16,334	0.310	17,900		
112 Classified Salaries	36,928	36,332	1.000	36,332				
113 Administrators	37,101	37,176						
139 Cell Phone Stipend	211	223						
1XX Salaries Total:	94,330	89,482	1.310	52,666	0.310	17,900		
211 PERS Employer Contribution	11,690	17,349		17,775		6,042		
213 PERS Tier 3 OPSRP	8,440	2,340						
214 PERS Debt Service	4,456	4,518						
220 Social Security Administration	7,131	6,636		4,030		1,370		
231 Worker's Compensation	435	416		619		200		
232 State Unemployment Insurance	373	347		264		90		
243 Tax Sheltered Annuities	3,229	2,800		322		353		
244 Insurance Benefits	22,210	21,513		18,429		4,722		
2XX Employee Benefits Total:	57,964	55,919		41,439		12,777		
2169 Misc.Support Of Educational Se Total:	152,294	145,401	1.310	94,105	0.310	30,677		
2190 Director Of Ed Services								
112 Classified Salaries	70,222	88,051	1.994	74,557	2.010	81,543		
113 Administrators	2,259	2,198	0.032	3,375	0.010	1,170		
121 Subs-Licensed Salaries	2,000	1,021		5,179		5,700		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
123 Temps-Licensed Salaries	8,513	4,408						
131 Licensed Salaries-Add'l	5,470	2,763						
139 Cell Phone Stipend	16	16						
1XX Salaries Total:	88,480	98,457	2.026	83,111	2.020	88,413		
211 PERS Employer Contribution	6,049	9,547		26,696		27,917		
213 PERS Tier 3 OPSRP	10,531	9,911						
214 PERS Debt Service	3,752	4,605						
220 Social Security Administration	6,047	7,067		6,356		6,723		
231 Worker's Compensation	426	475		931		984		
232 State Unemployment Insurance	316	368		416		439		
243 Tax Sheltered Annuities	1,073	1,290		1,225		1,207		
244 Insurance Benefits	25,924	29,837		31,339		33,783		
2XX Employee Benefits Total:	54,118	63,102		66,963		71,053		
319 Other Instruc.Prof.& Tech.Service	8,526	6,441		9,054		6,134		
342 Travel & Exp. Out Of District		622						
3XX Purchased Services Total:	8,526	7,062		9,054		6,134		
410 Supplies	2,225	55						
460 Non-Consumable Supplies	1,812							
4XX Supplies & Materials Total:	4,037	55						
2190 Director Of Ed Services Total:	155,161	168,675	2.026	159,128	2.020	165,600		
2210 Improvement Of Instruction Ser								
111 Licensed Salaries	178,230	131,851	1.200	82,674	2.200	137,377		
112 Classified Salaries	89,295	100,983	1.930	64,662	2.210	85,009		
113 Administrators	106,276	86,563	1.000	105,898	1.000	97,452		
121 Subs-Licensed Salaries	30,880	27,639		2,624		727		
122 Subs-Classified Salaries						1,971		
123 Temps-Licensed Salaries						8,025		
124 Temps-Classified Salaries	21,531	9,800		2,950				
131 Licensed Salaries-Add'l	29,941	9,550				10,065		
132 Nonlicensed Salaries O/T	703							
139 Cell Phone Stipend	574	808		50		371		
1XX Salaries Total:	457,429	367,193	4.130	258,858	5.410	340,997		
211 PERS Employer Contribution	76,399	55,136		85,667		90,112		
213 PERS Tier 3 OPSRP	6,214	18,727				2,307		
214 PERS Debt Service	17,699	17,047				10,899		
220 Social Security Administration	32,997	26,380		19,799		26,035		
231 Worker's Compensation	2,042	1,698		2,898		2,620		
232 State Unemployment Insurance	1,718	1,380		1,295		1,638		
241 Professional Dues		125		476		765		
243 Tax Sheltered Annuities	8,256	6,115		2,004		5,511		
244 Insurance Benefits	79,789	75,110		57,796		78,609		
249 District Retirement Fund						1,245		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	225,114	201,718		169,935		219,741		
319 Other Instruc.Prof.& Tech.Service	46,766	43,706				34,919		
324 Rentals	876	934						
341 Travel - Local In-District	1,559	2,159				696		
342 Travel & Exp. Out Of District	2,674	1,295				15,529		
343 Travel & Fees, Student		328						
345 Food/Meals/Snacks		4,390						
346 In-District Expense	4,493	120				2,072		
353 Postage	111	104				29		
389 Other Non-Instruc.Prof.&Tech. Serv	11,183	2,547						
3XX Purchased Services Total:	67,663	55,582				53,245		
410 Supplies	33,081	37,758		145,479		192,291		
421 Textbooks	1,620	4,151						
432 Reference Books	91	45						
440 Periodicals	190	329						
441 Instructional Kits		1,953						
460 Non-Consumable Supplies	1,076	8,714						
470 Computer Software	1,039	629						
480 Computer Hardware	16,292	4,785				3,234		
4XX Supplies & Materials Total:	53,389	58,364		145,479		195,525		
640 Dues And Fees		10				198		
690 Grant Indirect Charges						3,759		
6XX Other Objects Total:		10				3,957		
2210 Improvement Of Instruction Ser Total:	803,595	682,866	4.130	574,272	5.410	813,465		
2211 Improvement Of Instruction Ser								
131 Licensed Salaries-Add'l	4,800	4,800						
1XX Salaries Total:	4,800	4,800						
211 PERS Employer Contribution	882	1,076						
213 PERS Tier 3 OPSRP	175							
214 PERS Debt Service	255	237						
220 Social Security Administration	359	360						
231 Worker's Compensation	21	21						
232 State Unemployment Insurance	19	19						
2XX Employee Benefits Total:	1,712	1,713						
342 Travel & Exp. Out Of District	169							
3XX Purchased Services Total:	169							
441 Instructional Kits		13,725						
4XX Supplies & Materials Total:		13,725						

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2211 Improvement Of Instruction Ser Total:	6,681	20,238						
2213 Curriculum Development								
111 Licensed Salaries	124,567	74,373						
112 Classified Salaries	20,081	10,573						
113 Administrators	45,462	17,132						
121 Subs-Licensed Salaries	4,332	912						
124 Temps-Classified Salaries		4,792						
131 Licensed Salaries-Add'l	32,471	9,755						
139 Cell Phone Stipend	636	583						
1XX Salaries Total:	227,549	118,120						
211 PERS Employer Contribution	33,598	15,161						
213 PERS Tier 3 OPSRP	14,656	5,620						
214 PERS Debt Service	10,787	4,889						
220 Social Security Administration	16,351	8,638						
231 Worker's Compensation	1,037	516						
232 State Unemployment Insurance	854	449						
241 Professional Dues	1,795							
243 Tax Sheltered Annuities	7,181	1,920						
244 Insurance Benefits	44,865	18,382						
2XX Employee Benefits Total:	131,126	55,574						
319 Other Instruc.Prof.& Tech.Service	23,807							
341 Travel - Local In-District	100							
342 Travel & Exp. Out Of District	19,796	4,740						
345 Food/Meals/Snacks		13						
346 In-District Expense	2,657							
353 Postage	2,441							
389 Other Non-Instruc.Prof.&Tech. Serv	5,093	8,699						
3XX Purchased Services Total:	53,895	13,451						
410 Supplies	20,352	5,302						
421 Textbooks	1,062	9,839						
4XX Supplies & Materials Total:	21,414	15,141						
640 Dues And Fees		177						
6XX Other Objects Total:		177						
2213 Curriculum Development Total:	433,984	202,464						
2214 Multicultural Ed								
111 Licensed Salaries	67,948	69,986	1.000	71,736	1.000	71,736		
112 Classified Salaries	41,922	46,484	1.000	42,760	1.000	42,760		
131 Licensed Salaries-Add'l	9,852	5,268		8,500		8,500		
132 Nonlicensed Salaries O/T	16,029	9,001		12,500		12,500		
139 Cell Phone Stipend	1,380	1,420		1,380		1,380		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	137,131	132,159	2.000	136,876	2.000	136,876		
211 PERS Employer Contribution	29,497	28,973		45,731		45,731		
214 PERS Debt Service	6,329	6,384						
220 Social Security Administration	10,237	9,711		10,366		10,366		
231 Worker's Compensation	608	586		704		704		
232 State Unemployment Insurance	535	508		678		678		
243 Tax Sheltered Annuities		28		1,040		1,040		
244 Insurance Benefits	25,964	25,842		28,020		28,020		
2XX Employee Benefits Total:	73,169	72,031		86,539		86,539		
319 Other Instruc.Prof. & Tech.Service	6,750	4,720						
322 Repairs & Maint.Svcs.(On Contract)	4,916	3,475						
324 Rentals	11,443	8,293						
341 Travel - Local In-District	10,139	9,472						
342 Travel & Exp. Out Of District	6,108	4,182						
345 Food/Meals/Snacks		14,532						
346 In-District Expense	46							
351 Telephone	38	768						
353 Postage	2,144	1,480						
354 Advertising	30							
3XX Purchased Services Total:	41,615	46,921						
410 Supplies	47,655	33,142		40,897		40,897		
460 Non-Consumable Supplies	697							
470 Computer Software	150							
4XX Supplies & Materials Total:	48,503	33,142		40,897		40,897		
2214 Multicultural Ed Total:	300,417	284,252	2.000	264,312	2.000	264,312		
2222 School Library/Media Center								
111 Licensed Salaries		5,670						
112 Classified Salaries	3,050	6,160						
1XX Salaries Total:	3,050	11,830						
211 PERS Employer Contribution	762	3,029						
220 Social Security Administration	233	905						
231 Worker's Compensation	18	61						
232 State Unemployment Insurance	20	59						
243 Tax Sheltered Annuities	23	100						
244 Insurance Benefits	1,710	4,905						
2XX Employee Benefits Total:	2,766	9,059						
319 Other Instruc.Prof. & Tech.Service		200						
3XX Purchased Services Total:		200						
410 Supplies	570	426						

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
431 Library Books	6,305	4,413						
4XX Supplies & Materials Total:	6,875	4,838						
2222 School Library/Media Center Total:	12,691	25,927						
2230 Assessment And Testing								
319 Other Instruc.Prof. & Tech.Service	12,607							
3XX Purchased Services Total:	12,607							
2230 Assessment And Testing Total:	12,607							
2240 Instructional Staff Developmen								
111 Licensed Salaries	361,954	384,972	5.500	341,232	5.500	156,105		
112 Classified Salaries	14,185	39,866	0.250	6,478	0.300	7,000		
121 Subs-Licensed Salaries	146,129	127,482		64,078		141,760		
122 Subs-Classified Salaries		63						
123 Temps-Licensed Salaries	397							
124 Temps-Classified Salaries	728	18,818						
131 Licensed Salaries-Add'l	92,549	114,356		58,213		112,851		
132 Nonlicensed Salaries O/T	1,681	1,334						
139 Cell Phone Stipend	816	1,150						
1XX Salaries Total:	618,439	688,040	5.750	470,001	5.800	417,716		
211 PERS Employer Contribution	77,465	93,443		141,883		73,115		
213 PERS Tier 3 OPSRP	29,876	25,605				17,554		
214 PERS Debt Service	23,636	27,069				13,619		
220 Social Security Administration	45,585	49,876		35,955		21,785		
231 Worker's Compensation	2,854	3,116		5,264		1,677		
232 State Unemployment Insurance	2,377	2,602		2,350		1,520		
243 Tax Sheltered Annuities	5,336	5,455		5,950		1,862		
244 Insurance Benefits	97,373	105,623		89,016		45,662		
2XX Employee Benefits Total:	284,502	312,788		280,418		176,794		
319 Other Instruc.Prof. & Tech.Service	50,530	161,962		800		270,163		
341 Travel - Local In-District	3,018	1,267				800		
342 Travel & Exp. Out Of District	105,596	87,989		36,659		79,127		
345 Food/Meals/Snacks		8,470				900		
346 In-District Expense	12,801	787		10,000		6,000		
353 Postage	5							
389 Other Non-Instruc.Prof.&Tech. Serv	2,969	76,800		45,000		250,000		
3XX Purchased Services Total:	174,920	337,275		92,459		606,990		
410 Supplies	14,659	8,796		257,322		11,886		
421 Textbooks	6,067	14,606				16,878		
432 Reference Books	303	1,190						
440 Periodicals		957						
441 Instructional Kits		842						
460 Non-Consumable Supplies		224						

Federal/State/Local Programs
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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
470 Computer Software	110,963	2,167				500		
480 Computer Hardware	5,012	2,473				3,076		
4XX Supplies & Materials Total:	137,004	31,255		257,322		32,340		
690 Grant Indirect Charges						4,537		
6XX Other Objects Total:						4,537		
2240 Instructional Staff Developmen Total:	1,214,864	1,369,359	5.750	1,100,200	5.800	1,238,377		
2321 Office Of The Superintendent								
346 In-District Expense		4,500						
3XX Purchased Services Total:		4,500						
2321 Office Of The Superintendent Total:		4,500						
2411 Principals Services								
112 Classified Salaries	12,200	37,259						
1XX Salaries Total:	12,200	37,259						
211 PERS Employer Contribution	3,048	9,538						
220 Social Security Administration	933	2,850						
231 Worker's Compensation	73	194						
232 State Unemployment Insurance	79	187						
243 Tax Sheltered Annuities	90							
244 Insurance Benefits	6,840	21,381						
2XX Employee Benefits Total:	11,063	34,150						
345 Food/Meals/Snacks		588						
346 In-District Expense	755							
3XX Purchased Services Total:	755	588						
410 Supplies	2,393	186		170,000		400,000		
470 Computer Software		1,850						
480 Computer Hardware	578	1,591						
4XX Supplies & Materials Total:	2,971	3,628		170,000		400,000		
2411 Principals Services Total:	26,990	75,625		170,000		400,000		
2521 Financial & Support Services								
249 District Retirement Fund						240		
2XX Employee Benefits Total:						240		
690 Grant Indirect Charges	537,276	598,911		581,038		546,009		
6XX Other Objects Total:	537,276	598,911		581,038		546,009		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2521 Financial & Support Services Total:	537,276	598,911		581,038		546,249		
2544 Building Maint Improvements								
112 Classified Salaries	1,713							
1XX Salaries Total:	1,713							
211 PERS Employer Contribution	322							
220 Social Security Administration	221							
244 Insurance Benefits	538							
2XX Employee Benefits Total:	1,080							
410 Supplies	1,005							
4XX Supplies & Materials Total:	1,005							
541 Initial & Addnl. Equip. Purchases		4,547						
5XX Capital Outlay Total:		4,547						
2544 Building Maint Improvements Total:	3,798	4,547						
2555 Student Transportation Dist. E								
112 Classified Salaries	33,190	39,014		23,408	0.350	21,996		
1XX Salaries Total:	33,190	39,014		23,408	0.350	21,996		
211 PERS Employer Contribution				0				
2XX Employee Benefits Total:				0				
331 Pupil Transp. To And From School	150							
389 Other Non-Instruc.Prof.&Tech. Serv	1,561	5,574						
3XX Purchased Services Total:	1,711	5,574						
868 Other Than Home To School	6,759	11,198		6,040		9,876		
8XX Maintenance Supplies Total:	6,759	11,198		6,040		9,876		
2555 Student Transportation Dist. E Total:	41,660	55,785		29,448	0.350	31,872		
2556 Student Transportaion - Refund								
112 Classified Salaries	1,186	394						
122 Subs-Classified Salaries	171							
1XX Salaries Total:	1,357	394						
389 Other Non-Instruc.Prof.&Tech. Serv	867							
3XX Purchased Services Total:	867							
868 Other Than Home To School	410	98						

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
8XX Maintenance Supplies Total:	410	98						
2556 Student Transportaion - Refund Total:	2,634	492						
2641 Hr Service Area Direction								
112 Classified Salaries	19,433	16,916	0.500	89,788	0.300	12,595		
124 Temps-Classified Salaries	260							
1XX Salaries Total:	19,694	16,916	0.500	89,788	0.300	12,595		
211 PERS Employer Contribution	642	1,419		30,304		1,748		
213 PERS Tier 3 OPSRP	809	1,917				1,748		
214 PERS Debt Service	468	929				963		
220 Social Security Administration	1,497	1,259		6,869		1,171		
231 Worker's Compensation	52	68		1,009		65		
232 State Unemployment Insurance	85	86		449		63		
243 Tax Sheltered Annuities	48							
244 Insurance Benefits	7,394	8,121		28,240		7,060		
2XX Employee Benefits Total:	10,995	13,798		66,871		12,818		
319 Other Instruc.Prof. & Tech.Service		45						
3XX Purchased Services Total:		45						
432 Reference Books	10,900	10,275				6,708		
4XX Supplies & Materials Total:	10,900	10,275				6,708		
2641 Hr Service Area Direction Total:	41,588	41,033	0.500	156,659	0.300	32,121		
2660 Technology								
112 Classified Salaries		380	0.080	6,022	0.080	4,197		
113 Administrators		3,125	0.150	15,785	0.150	17,237		
114 Classified Supervisors		10,326	0.080	7,282	0.080	7,484		
118 Professional Salaries			1.150	71,000	1.150	78,887		
131 Licensed Salaries-Add'l		4,920						
1XX Salaries Total:		18,751	1.460	100,089	1.460	107,805		
211 PERS Employer Contribution		3,959		33,779		31,468		
213 PERS Tier 3 OPSRP		231						
214 PERS Debt Service		931						
220 Social Security Administration		1,424		7,657		8,247		
231 Worker's Compensation		82		1,122		1,207		
232 State Unemployment Insurance		75		500		539		
241 Professional Dues				3,116		1,731		
243 Tax Sheltered Annuities		642		9,422		5,828		
244 Insurance Benefits		2,127		31,811		20,083		
2XX Employee Benefits Total:		9,470		87,407		69,103		
319 Other Instruc.Prof. & Tech.Service		192						

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
322 Repairs & Maint.Svcs.(On Contract)		8,861		189,913		14,913		
351 Telephone				1,517		1,300		
386 Data Processing Ser.(Non-Instruct.	14,000			12,000		12,000		
389 Other Non-Instruc.Prof.&Tech. Serv		56,303		38,555		185,200		
3XX Purchased Services Total:	14,000	65,355		241,985		213,413		
470 Computer Software				27,182		4,140		
480 Computer Hardware		27,628		40,293		110,002		
4XX Supplies & Materials Total:		27,628		67,475		114,142		
550 Technology				72,805		72,805		
5XX Capital Outlay Total:				72,805		72,805		
640 Dues And Fees		23,600						
6XX Other Objects Total:		23,600						
2660 Technology Total:	14,000	144,805	1.460	569,761	1.460	577,268		
2665 Site-Based Technology								
112 Classified Salaries	3,818	4,164	0.125	3,955				
1XX Salaries Total:	3,818	4,164	0.125	3,955				
211 PERS Employer Contribution	821	917		1,335				
214 PERS Debt Service	196	202						
220 Social Security Administration	279	311		303				
231 Worker's Compensation	18	20		44				
232 State Unemployment Insurance	15	16		20				
244 Insurance Benefits	1,626	1,739		1,765				
2XX Employee Benefits Total:	2,954	3,206		3,467				
410 Supplies	318	1,954						
460 Non-Consumable Supplies		11,144						
470 Computer Software	20							
480 Computer Hardware	7,166	1,512						
4XX Supplies & Materials Total:	7,503	14,610						
2665 Site-Based Technology Total:	14,275	21,980	0.125	7,422				
2669 Other Technology Services								
351 Telephone	1,641							
3XX Purchased Services Total:	1,641							
2669 Other Technology Services Total:	1,641							
2700 District Retirement								
249 District Retirement Fund	287,999	240,816		180,830		159,094		

Federal/State/Local Programs
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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	287,999	240,816		180,830		159,094		
410 Supplies						1,090		
4XX Supplies & Materials Total:						1,090		
2700 District Retirement Total:	287,999	240,816		180,830		160,184		
2XXX Support Services Total:	5,133,373	4,926,701	25.224	4,917,434	25.230	5,165,590		
3100 Food Services								
112 Classified Salaries	2,755	2,875		2,985				
122 Subs-Classified Salaries						2,985		
1XX Salaries Total:	2,755	2,875		2,985		2,985		
211 PERS Employer Contribution	380	471		764		764		
213 PERS Tier 3 OPSRP	197	127						
214 PERS Debt Service	118	138						
220 Social Security Administration	200	207		229		229		
231 Worker's Compensation	82	91		16		16		
232 State Unemployment Insurance	10	11		16		16		
243 Tax Sheltered Annuities	14	11						
244 Insurance Benefits	36			1,702		1,702		
2XX Employee Benefits Total:	1,038	1,055		2,727		2,727		
410 Supplies	789			900		900		
451 Food	51,332	81,461		48,960		48,960		
460 Non-Consumable Supplies	762	161						
4XX Supplies & Materials Total:	52,883	81,622		49,860		49,860		
3100 Food Services Total:	56,676	85,552		55,572		55,572		
3320 Community Recreation Services								
324 Rentals		360						
345 Food/Meals/Snacks		1,145						
346 In-District Expense		250						
3XX Purchased Services Total:		1,755						
3320 Community Recreation Services Total:		1,755						
3390 Krvm								
112 Classified Salaries	127,318	136,906	3.500	137,808	3.500	137,808		
113 Administrators								
114 Classified Supervisors	63,567	64,167	1.000	64,831	1.000	64,831		
124 Temps-Classified Salaries	18,283	18,886						
139 Cell Phone Stipend	2,076	2,076		1,440		1,440		

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	211,244	222,036	4.500	204,079	4.500	204,079		
211 PERS Employer Contribution	19,457	19,781		68,390		68,390		
213 PERS Tier 3 OPSRP	21,782	23,159						
214 PERS Debt Service	9,173	10,359						
220 Social Security Administration	15,006	16,103		15,502		15,502		
231 Worker's Compensation	989	1,018		2,269		2,269		
232 State Unemployment Insurance	785	842		1,013		1,013		
241 Professional Dues				1,200		1,200		
243 Tax Sheltered Annuities	4,970	5,084		3,900		3,900		
244 Insurance Benefits	58,503	59,658		63,170		63,170		
2XX Employee Benefits Total:	130,664	136,004		155,444		155,444		
319 Other Instruc.Prof.& Tech.Service		75		156,687		156,687		
321 Equip. Rep.(Not On Serv. Contract)	8,110	12,999						
324 Rentals	49,677	55,881						
325 Electricity	23,876	20,261						
341 Travel - Local In-District	1,111	1,936						
342 Travel & Exp. Out Of District	7,130	1,609						
346 In-District Expense	456	348						
351 Telephone	11,297	8,451						
353 Postage	5,055	6,187						
354 Advertising	2,383	695						
381 Audit Services	9,500	9,500						
382 Legal Services	1,515	863						
389 Other Non-Instruc.Prof.&Tech. Serv	3,123	4,255						
3XX Purchased Services Total:	123,234	123,060		156,687		156,687		
410 Supplies	14,638	18,884						
460 Non-Consumable Supplies	10,356	14,508		10,000		10,000		
470 Computer Software	1,688	1,457						
480 Computer Hardware	946	1,518						
4XX Supplies & Materials Total:	27,628	36,367		10,000		10,000		
640 Dues And Fees	470	302						
6XX Other Objects Total:	470	302						
3390 Krvm Total:	493,240	517,769	4.500	526,210	4.500	526,210		
3399 Other Community Services								
112 Classified Salaries	2,720							
1XX Salaries Total:	2,720							
211 PERS Employer Contribution	163							
213 PERS Tier 3 OPSRP	381							
214 PERS Debt Service	126							
220 Social Security Administration	208							
231 Worker's Compensation	14							

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	11							
2XX Employee Benefits Total:	903							
346 In-District Expense	150							
3XX Purchased Services Total:	150							
3399 Other Community Services Total:	3,773							
4150 Capital Building Improvement								
383 Architect/Engineer Services	2,600							
389 Other Non-Instruc.Prof.&Tech. Serv	14,190							
3XX Purchased Services Total:	16,790							
460 Non-Consumable Supplies	2,354							
4XX Supplies & Materials Total:	2,354							
522 Bldg. Improv. (Done Maint. Dept.)	96,294			1,000		1,000		
531 Improvement Of Sites	7,456							
5XX Capital Outlay Total:	103,751			1,000		1,000		
4150 Capital Building Improvement Total:	122,895			1,000		1,000		
Total Requirements:	15,905,952	15,117,292	140.705	15,833,467	122.520	14,651,108		

School Resources Fund

School Resources Fund
Resources

Program Budget Detail - Proposed
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	Actual Revenues		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
21790 Other Pupil Activity Income	4,726,086	4,525,496		5,000,000		5,000,000		
21999 Miscellaneous				10,000		10,000		
25200 Transfers From Other Funds		2,513,009						
25400 Net Working Capital	3,686,575	3,867,416		5,803,000		6,523,000		
Total Resources:	8,412,661	10,905,922		10,813,000		11,533,000		

School Resources Fund
Requirements

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1113 Elementary Extra-Curricular								
319 Other Instruc.Prof.& Tech.Service	161,105	402,567		30,000		30,000		
324 Rentals	2,621	1,404						
342 Travel & Exp. Out Of District	20,132	9,196		25,000		25,000		
343 Travel & Fees, Student	38,120	61,896		50,000		50,000		
345 Food/Meals/Snacks		9,266						
346 In-District Expense	10,654	140,694		50,000		50,000		
353 Postage	50	309						
389 Other Non-Instruc.Prof.&Tech. Serv	0	-6,615		50,000		50,000		
3XX Purchased Services Total:	232,681	618,716		205,000		205,000		
410 Supplies	1,008,245	625,404		1,500,000		1,000,000		
421 Textbooks	2,208	471		5,000		10,000		
431 Library Books	6,711	10,641		20,000		20,000		
432 Reference Books		197						
460 Non-Consumable Supplies	7,913	158		25,000		25,000		
470 Computer Software		557		5,000		50,000		
480 Computer Hardware		3,322						
4XX Supplies & Materials Total:	1,025,076	640,750		1,555,000		1,105,000		
541 Initial & Addnl. Equip. Purchases				10,000		10,000		
542 Replacement Equipment Purchases		128						
550 Technology	9,190			30,000		30,000		
5XX Capital Outlay Total:	9,190	128		40,000		40,000		
640 Dues And Fees	86,664	69,635		50,000		50,000		
6XX Other Objects Total:	86,664	69,635		50,000		50,000		
868 Other Than Home To School	0	0		10,000		10,000		
8XX Maintenance Supplies Total:	0	0		10,000		10,000		
1113 Elementary Extra-Curricular Total:	1,353,612	1,329,229		1,860,000		1,410,000		
1122 Middle School Activities								
319 Other Instruc.Prof.& Tech.Service	10,965	67,232		20,000		20,000		
324 Rentals	1,555	2,351						
342 Travel & Exp. Out Of District	9,459	6,670		15,000		15,000		
343 Travel & Fees, Student	12,280	10,375		10,000		10,000		
345 Food/Meals/Snacks		17,955						
346 In-District Expense	23,930	81,064		35,000		35,000		
353 Postage		36						
389 Other Non-Instruc.Prof.&Tech. Serv	47,673	39,663		225,000		225,000		
3XX Purchased Services Total:	105,862	225,345		305,000		305,000		
410 Supplies	403,416	233,519		750,000		460,000		
421 Textbooks	3,420	985		10,000		10,000		
431 Library Books	5,112	1,838		10,000		10,000		
432 Reference Books	108							

School Resources Fund
Requirements

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
460 Non-Consumable Supplies	33,380	12,680		25,000		25,000		
470 Computer Software	956							
480 Computer Hardware		3,293						
4XX Supplies & Materials Total:	446,391	252,315		795,000		505,000		
541 Initial & Addnl. Equip. Purchases		4,866		50,000		50,000		
550 Technology		26,153		50,000		50,000		
5XX Capital Outlay Total:		31,019		100,000		100,000		
640 Dues And Fees	89,564	80,976		75,000		75,000		
6XX Other Objects Total:	89,564	80,976		75,000		75,000		
868 Other Than Home To School	0	0		15,000		15,000		
8XX Maintenance Supplies Total:	0	0		15,000		15,000		
1122 Middle School Activities Total:	641,817	589,654		1,290,000		1,000,000		
1131 Regular High School Program								
410 Supplies				879,000		1,039,500		
4XX Supplies & Materials Total:				879,000		1,039,500		
1131 Regular High School Program Total:				879,000		1,039,500		
1132 Student Activities								
319 Other Instruc.Prof. & Tech.Service	181,785	252,172		75,000		75,000		
324 Rentals	35,023	37,447						
342 Travel & Exp. Out Of District	61,751	31,091		75,000		75,000		
343 Travel & Fees, Student	118,683	230,058		200,000		200,000		
345 Food/Meals/Snacks		28,108						
346 In-District Expense	37,034	16,933		75,000		75,000		
353 Postage	2,349	4,348						
389 Other Non-Instruc.Prof.&Tech. Serv	205,073	336,192		500,000		500,000		
3XX Purchased Services Total:	641,698	936,349		925,000		925,000		
410 Supplies	977,460	904,852		1,500,000		900,000		
421 Textbooks	14,593	12,703		25,000		25,000		
431 Library Books	140	4,459		10,000		10,000		
432 Reference Books		42		5,000		5,000		
460 Non-Consumable Supplies	57,368	49,052		75,000		75,000		
470 Computer Software	6,647	1,657		10,000		10,000		
480 Computer Hardware	22,912	70,691						
4XX Supplies & Materials Total:	1,079,120	1,043,455		1,625,000		1,025,000		
541 Initial & Addnl. Equip. Purchases				10,000		10,000		
542 Replacement Equipment Purchases				15,000		15,000		
550 Technology				15,000		15,000		

School Resources Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total:				40,000		40,000		
640 Dues And Fees	828,997	834,931		1,250,000		900,000		
6XX Other Objects Total:	828,997	834,931		1,250,000		900,000		
868 Other Than Home To School	0	0		100,000		100,000		
8XX Maintenance Supplies Total:	0	0		100,000		100,000		
1132 Student Activities Total:	2,549,815	2,814,735		3,940,000		2,990,000		
1XXX Instruction Total:	4,545,245	4,733,619		7,969,000		6,439,500		
2411 Principals Services								
542 Replacement Equipment Purchases				1,009,000		1,118,500		
5XX Capital Outlay Total:				1,009,000		1,118,500		
2411 Principals Services Total:				1,009,000		1,118,500		
2543 Grounds Division Services								
480 Computer Hardware				716,000		772,000		
4XX Supplies & Materials Total:				716,000		772,000		
2543 Grounds Division Services Total:				716,000		772,000		
2XXX Support Services Total:				1,725,000		1,890,500		
3100 Food Services								
480 Computer Hardware				1,000		1,000		
4XX Supplies & Materials Total:				1,000		1,000		
3100 Food Services Total:				1,000		1,000		
4150 Capital Building Improvement								
389 Other Non-Instruc.Prof.&Tech. Serv				1,000		1,000		
3XX Purchased Services Total:				1,000		1,000		
4150 Capital Building Improvement Total:				1,000		1,000		
5200 Transfers Of Funds								
710 Fund Modifications				1,000		193,000		
7XX Transfers Total:				1,000		193,000		

School Resources Fund
Requirements

Program Budget Detail - Proposed
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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
5200 Transfers Of Funds Total:				1,000		193,000		
6110 Contingency Fund								
810 Planned Reserve				506,000		508,000		
810 Planned Reserve Total:				506,000		508,000		
6110 Contingency Fund Total:				506,000		508,000		
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	3,867,416	6,172,303		610,000		2,500,000		
820 Unapp.Ending Fund Bal. Total:	3,867,416	6,172,303		610,000		2,500,000		
7000 Reserves And Fund Balances Total:	3,867,416	6,172,303		610,000		2,500,000		
Total Requirements:	8,412,661	10,905,922		10,813,000		11,533,000		

Debt Service Fund

Debt Service Fund
Resources

Program Budget Detail - Proposed
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	Actual Revenues		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year's Taxes	14,813,118	13,273,691		19,497,257		20,187,805		
21002 Prior Year's Taxes	227,749	376,658		398,000		429,000		
21115 Taxes/Linn County	12,491	16,077		12,000		15,000		
21118 Interest From Delinquent Taxes	81,973	87,980		80,000		85,000		
21516 Int.Earnings On Unsegregated Taxes	4,196	3,632		4,000		4,000		
21519 Interest Other Investments	34,809	36,098		30,000		41,000		
21993 Charges To Other Funds	3,653,270	3,880,415		3,923,494		4,088,780		
24990 Other Revenue Fm Federal Sources	595,333	674,333		669,045		654,240		
25111 Bond Principal		37,131,133						
25120 Short Term Debt		6,610,899						
25400 Net Working Capital	10,524,726	8,916,470		6,797,172		8,648,963		
Total Resources:	29,947,665	71,007,384		31,410,968		34,153,788		

Debt Service Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
5110 Long-Term Debt Service								
610 Principal	12,310,000	51,885,000		13,555,000		12,367,500		
621 Interest	8,721,196	12,382,439		9,061,893		10,278,293		
6XX Other Objects Total:	21,031,196	64,267,439		22,616,893		22,645,793		
5110 Long-Term Debt Service Total:	21,031,196	64,267,439		22,616,893		22,645,793		
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	8,916,470	6,739,945		8,794,075		11,507,995		
820 Unapp. Ending Fund Bal. Total:	8,916,470	6,739,945		8,794,075		11,507,995		
7000 Reserves And Fund Balances Total:	8,916,470	6,739,945		8,794,075		11,507,995		
Total Requirements:	29,947,665	71,007,384		31,410,968		34,153,788		

Capital Projects Fund

Capital Projects Fund
Resources

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Revenues		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
21200 Revenue From Local Government	504,365	46,730				1,000,000		
21510 Interest On Investments		3,936						
21519 Interest Other Investments	145,480	101,334				75,000		
21990 Miscellaneous Local Revenue	88,747	61,763						
21992 Other Local Reimbursements	41,430	37,525				30,000		
21996 Restitution	50							
21999 Miscellaneous		47,434		1,600		10,000		
23222 Bus Depreciation Replacement		568,181		520,000		680,000		
23990 Other Revenue From State Sources	3,614	81,135						
25111 Bond Principal	34,997,258	273,867		95,000,000		30,000,000		
25113 Premium On Bonds Payable	792,356							
25200 Transfers From Other Funds		2,209,350						
25300 Sale/Compensat. Loss Fixed Assets	3,715							
25400 Net Working Capital	6,942,919	32,018,839		18,765,963		66,522,000		
Total Resources:	43,519,934	35,450,093		114,287,563		98,317,000		

Capital Projects Fund
Requirements

Program Budget Detail - Proposed
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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
410 Supplies				2,000,000		1,600,000		
4XX Supplies & Materials Total:				2,000,000		1,600,000		
1111 Regular Elementary School Prog Total:				2,000,000		1,600,000		
1121 Regular Middle School Program								
541 Initial & Addnl. Equip. Purchases				1,000				
5XX Capital Outlay Total:				1,000				
1121 Regular Middle School Program Total:				1,000				
1XXX Instruction Total:				2,001,000		1,600,000		
2520 Go Bond-Fiscal Services								
389 Other Non-Instruc.Prof.&Tech. Serv	345,779	6,782		5,000		302,155		
3XX Purchased Services Total:	345,779	6,782		5,000		302,155		
2520 Go Bond-Fiscal Services Total:	345,779	6,782		5,000		302,155		
2521 Financial & Support Services								
354 Advertising	292							
389 Other Non-Instruc.Prof.&Tech. Serv	81,841	274,667						
3XX Purchased Services Total:	82,133	274,667						
2521 Financial & Support Services Total:	82,133	274,667						
2540 Operation Of Plant Services								
112 Classified Salaries	510	29,003						
132 Nonlicensed Salaries O/T	513	991						
1XX Salaries Total:	1,023	29,994						
211 PERS Employer Contribution	112	7,656						
214 PERS Debt Service	26	30						
220 Social Security Administration	39	2,585						
231 Worker's Compensation	18	392						
232 State Unemployment Insurance	2	359						
243 Tax Sheltered Annuities	6	2						
2XX Employee Benefits Total:	204	11,024						
324 Rentals	110							
353 Postage		6						
354 Advertising	500	716						
382 Legal Services	2,821							
383 Architect/Engineer Services	8,131	15,507						

Capital Projects Fund
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Program Budget Detail - Proposed
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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc.Prof.&Tech. Serv	310,205	279,740		787,500		1,700,000		
3XX Purchased Services Total:	321,767	295,970		787,500		1,700,000		
410 Supplies	2,629	555						
460 Non-Consumable Supplies	233,500	116,603						
480 Computer Hardware	5,827							
4XX Supplies & Materials Total:	241,956	117,158						
522 Bldg. Improv. (Done Maint. Dept.)	155,534	98,759		526,295		725,000		
531 Improvement Of Sites	24,023							
541 Initial & Addnl. Equip. Purchases	10,458	6,243		50,000		45,000		
5XX Capital Outlay Total:	190,015	105,001		576,295		770,000		
831 Plumbing	497							
841 Carpentry	17,784							
898 Environmental Safety	3,374							
8XX Maintenance Supplies Total:	21,655							
2540 Operation Of Plant Services Total:	776,621	559,147		1,363,795		2,470,000		
2541 Facilities Management								
112 Classified Salaries	254,365	402,444	9.375	651,846	2.000	90,667		
113 Administrators	186,311	77,454	1.300	124,563	1.300	128,023		
114 Classified Supervisors	74,028	76,401	1.000	75,336	1.000	60,666		
118 Professional Salaries					6.380	525,044		
139 Cell Phone Stipend	3,137	3,416						
1XX Salaries Total:	517,841	559,715	11.675	851,745	10.680	804,399		
211 PERS Employer Contribution	103,522	113,433		287,464		234,804		
213 PERS Tier 3 OPSRP	11,709	11,793						
214 PERS Debt Service	24,593	28,765						
220 Social Security Administration	38,638	41,610		65,159		61,537		
231 Worker's Compensation	4,793	6,063		9,540		9,008		
232 State Unemployment Insurance	2,020	2,176		4,259		4,021		
241 Professional Dues		586		13,560		11,066		
243 Tax Sheltered Annuities	23,738	28,374		36,025		36,954		
244 Insurance Benefits	94,641	102,119		161,641		147,303		
2XX Employee Benefits Total:	303,654	334,918		577,647		504,694		
353 Postage	2							
389 Other Non-Instruc.Prof.&Tech. Serv		315		629,721				
3XX Purchased Services Total:	2	315		629,721				
2541 Facilities Management Total:	821,498	894,948	11.675	2,059,113	10.680	1,309,093		
2542 Building Div Services								
112 Classified Salaries	643,999	658,110	15.000	641,497	15.000	659,502		

Capital Projects Fund
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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
132 Nonlicensed Salaries O/T	951	11,275						
139 Cell Phone Stipend	798	639						
1XX Salaries Total:	645,748	670,023	15.000	641,497	15.000	659,502		
211 PERS Employer Contribution	83,348	81,445		216,505		192,509		
213 PERS Tier 3 OPSRP	45,412	54,244						
214 PERS Debt Service	28,156	32,293						
220 Social Security Administration	48,182	49,567		49,075		50,452		
231 Worker's Compensation	23,196	22,896		28,867		29,677		
232 State Unemployment Insurance	2,519	2,592		3,207		3,298		
243 Tax Sheltered Annuities	6,185	6,258		3,750		2,550		
244 Insurance Benefits	189,725	194,383		211,800		210,300		
2XX Employee Benefits Total:	426,724	443,678		513,205		488,786		
832 Heating						75,000		
835 Electrical						75,000		
841 Carpentry						50,000		
877 Preventative Maintenance	30,978	25,405		100,000		100,000		
8XX Maintenance Supplies Total:	30,978	25,405		100,000		300,000		
2542 Building Div Services Total:	1,103,450	1,139,106	15.000	1,254,702	15.000	1,448,288		
2543 Grounds Division Services								
389 Other Non-Instruc.Prof.&Tech. Serv				50,000				
3XX Purchased Services Total:				50,000				
542 Replacement Equipment Purchases				616,000		639,000		
5XX Capital Outlay Total:				616,000		639,000		
2543 Grounds Division Services Total:				666,000		639,000		
2546 Security Services								
112 Classified Salaries	47,856	49,920	1.000	49,001	1.000	42,432		
132 Nonlicensed Salaries O/T	1,468	1,693						
139 Cell Phone Stipend	636	636						
1XX Salaries Total:	49,960	52,249	1.000	49,001	1.000	42,432		
211 PERS Employer Contribution	10,869	11,340		16,538		12,386		
214 PERS Debt Service	2,298	2,585						
220 Social Security Administration	3,770	3,874		3,749		3,246		
231 Worker's Compensation	1,851	1,922		2,205		1,909		
232 State Unemployment Insurance	197	203		245		212		
243 Tax Sheltered Annuities	568	643		250		170		
244 Insurance Benefits	12,420	12,647		14,120		14,020		
2XX Employee Benefits Total:	31,974	33,213		37,106		31,943		

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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2546 Security Services Total:	81,934	85,462	1.000	86,107	1.000	74,375		
2548 Care Of Buildings Services								
112 Classified Salaries	39,113	27,227	2.000	44,096	2.250	54,153		
1XX Salaries Total:	39,113	27,227	2.000	44,096	2.250	54,153		
211 PERS Employer Contribution	4,318	2,507		14,882		15,807		
213 PERS Tier 3 OPSRP	3,797	2,708						
214 PERS Debt Service	1,832	1,205						
220 Social Security Administration	2,918	2,034		3,373		4,142		
231 Worker's Compensation	1,507	685		1,984		2,437		
232 State Unemployment Insurance	154	106		220		271		
243 Tax Sheltered Annuities	149	145		500		383		
244 Insurance Benefits	22,034	16,195		28,240		31,545		
2XX Employee Benefits Total:	36,709	25,585		49,201		54,585		
2548 Care Of Buildings Services Total:	75,823	52,812	2.000	93,297	2.250	108,738		
2554 Vehicle Purch.Serv. & Maint.Se								
564 Buses And Capital Bus Improvements				891,000		1,394,000		
5XX Capital Outlay Total:				891,000		1,394,000		
2554 Vehicle Purch.Serv. & Maint.Se Total:				891,000		1,394,000		
2660 Technology								
112 Classified Salaries	35,707	134,410	1.650	140,099	2.000	64,364		
113 Administrators		9,573	0.134	14,982	0.140	16,088		
114 Classified Supervisors	18,204	18,324	0.300	27,306	0.300	28,065		
118 Professional Salaries					1.500	134,278		
124 Temps-Classified Salaries		11,736						
132 Nonlicensed Salaries O/T		21,471						
139 Cell Phone Stipend	172	786						
1XX Salaries Total:	54,083	196,300	2.084	182,387	3.940	242,795		
211 PERS Employer Contribution	6,351	18,305		61,556		70,872		
213 PERS Tier 3 OPSRP	5,272	20,709						
214 PERS Debt Service	2,408	9,257						
220 Social Security Administration	4,085	14,352		13,953		18,574		
231 Worker's Compensation	247	854		2,043		2,720		
232 State Unemployment Insurance	214	750		912		1,213		
241 Professional Dues				3,218		2,398		
243 Tax Sheltered Annuities	2,670	7,696		8,361		8,427		
244 Insurance Benefits	9,210	26,074		28,655		54,696		
2XX Employee Benefits Total:	30,456	97,996		118,696		158,900		
319 Other Instruc.Prof. & Tech.Service		55						
342 Travel & Exp. Out Of District	4,225							

Capital Projects Fund
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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
346 In-District Expense	1,567							
353 Postage		148						
383 Architect/Engineer Services	18,047	455						
389 Other Non-Instruc.Prof.&Tech. Serv	11,281	512,412		293,860		1,409,399		
3XX Purchased Services Total:	35,121	513,070		293,860		1,409,399		
410 Supplies		26,017						
460 Non-Consumable Supplies	300	148,347						
470 Computer Software	993,548	156,846		190,000				
480 Computer Hardware	575,224	457,542		3,701,180		853,000		
4XX Supplies & Materials Total:	1,569,073	788,751		3,891,180		853,000		
541 Initial & Addnl. Equip. Purchases	13,983					1,112,383		
550 Technology	461,073	1,240,875		8,000,000		4,246,947		
5XX Capital Outlay Total:	475,056	1,240,875		8,000,000		5,359,330		
2660 Technology Total:	2,163,788	2,836,992	2.084	12,486,124	3.940	8,023,424		
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	15,945	12,865						
2XX Employee Benefits Total:	15,945	12,865						
2700 District Retirement Total:	15,945	12,865						
2XXX Support Services Total:	5,470,321	5,862,781	31.759	18,905,137	32.870	15,769,073		
3100 Food Services								
480 Computer Hardware				1,000		1,000		
4XX Supplies & Materials Total:				1,000		1,000		

Capital Projects Fund
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	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
3100 Food Services Total:				1,000		1,000		
4111 Service Area Direction								
241 Professional Dues	561	588						
2XX Employee Benefits Total:	561	588						
353 Postage	488	613						
354 Advertising	145	220						
3XX Purchased Services Total:	633	833						
410 Supplies	1,218	1,726						
440 Periodicals	425							
460 Non-Consumable Supplies	678	724						
470 Computer Software	15,789	749						
480 Computer Hardware		3,153						
4XX Supplies & Materials Total:	18,110	6,352						
640 Dues And Fees	50							
6XX Other Objects Total:	50							
4111 Service Area Direction Total:	19,354	7,772						
4120 Site Improvements								
324 Rentals		2,700						
354 Advertising	3,885	2,212						
383 Architect/Engineer Services	216,664	177,680						
389 Other Non-Instruc.Prof.&Tech. Serv	133,836	108,162						
3XX Purchased Services Total:	354,384	290,754						
410 Supplies	4,464	6,262						
460 Non-Consumable Supplies	52,622	45,190						
480 Computer Hardware		628						
4XX Supplies & Materials Total:	57,086	52,081						
531 Improvement Of Sites	1,176,819	1,979,283		1,839,404		4,073,985		
5XX Capital Outlay Total:	1,176,819	1,979,283		1,839,404		4,073,985		
841 Carpentry	19,421							
8XX Maintenance Supplies Total:	19,421							
4120 Site Improvements Total:	1,607,710	2,322,117		1,839,404		4,073,985		
4150 Capital Building Improvement								
112 Classified Salaries	299	193						
131 Licensed Salaries-Add'l		655						
132 Nonlicensed Salaries O/T		974						

Capital Projects Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	299	1,822						
211 PERS Employer Contribution		291						
213 PERS Tier 3 OPSRP		141						
214 PERS Debt Service		33						
220 Social Security Administration		799						
231 Worker's Compensation		510						
232 State Unemployment Insurance		490						
2XX Employee Benefits Total:		2,264						
322 Repairs & Maint.Svcs.(On Contract)	109	197						
324 Rentals	-82	739						
353 Postage		21						
354 Advertising	9,900	5,671						
383 Architect/Engineer Services	545,504	659,480		100,000		100,000		
389 Other Non-Instruc.Prof.&Tech. Serv	908,406	1,477,370		471,000		2,782,701		
3XX Purchased Services Total:	1,463,837	2,143,477		571,000		2,882,701		
410 Supplies	8,945	13,438						
460 Non-Consumable Supplies	232,076	879,993						
470 Computer Software		14,529						
480 Computer Hardware	5,540	19,953						
4XX Supplies & Materials Total:	246,562	927,913						
521 New Buildings				12,100,000		28,510,000		
522 Bldg. Improv. (Done Maint. Dept.)	2,232,224	6,370,667		7,666,470		10,219,175		
541 Initial & Addnl. Equip. Purchases	81,613			525,000		75,000		
550 Technology		16,792						
5XX Capital Outlay Total:	2,313,837	6,387,459		20,291,470		38,804,175		
831 Plumbing	45,705	31,696						
832 Heating	54,631	26,681		20,647				
835 Electrical	92,554	47,252		25,000				
841 Carpentry	30,210	27,369		25,000				
8XX Maintenance Supplies Total:	223,100	132,998		70,647				
4150 Capital Building Improvement Total:	4,247,635	9,595,934		20,933,117		41,686,876		
5110 Long-Term Debt Service								
610 Principal				832,600		740,211		
622 Interest/Buses				102,000		77,810		
6XX Other Objects Total:				934,600		818,021		
5110 Long-Term Debt Service Total:				934,600		818,021		
5200 Transfers Of Funds								
710 Fund Modifications	156,075	2,000,000		1,000,000		1,000		

Capital Projects Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
7XX Transfers Total:	156,075	2,000,000		1,000,000		1,000		
5200 Transfers Of Funds Total:	156,075	2,000,000		1,000,000		1,000		
6110 Contingency Fund								
810 Planned Reserve						6,979		
810 Planned Reserve Total:						6,979		
6110 Contingency Fund Total:						6,979		
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	32,018,839	15,661,489		68,673,305		34,360,066		
820 Unapp. Ending Fund Bal. Total:	32,018,839	15,661,489		68,673,305		34,360,066		
7000 Reserves And Fund Balances Total:	32,018,839	15,661,489		68,673,305		34,360,066		
Total Requirements:	43,519,934	35,450,093	31.759	114,287,563	32.870	98,317,000		

Nutrition Services Fund

Nutrition Services Fund
Resources

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Revenues		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
21611 Breakfasts				120,000				
21612 Type A Lunches	846,720	816,807		935,000		835,500		
21622 Ala Carte Lunches	153,006	144,369		211,700		140,100		
21630 Special Functions	204,887	192,782		206,000		158,200		
21631 Banquet & Dinner Revenue	37,412	51,410		31,000		45,000		
21990 Miscellaneous Local Revenue	25,156	164,431		29,496		170,000		
21999 Miscellaneous	184							
23102 Matching Funds	47,455	43,579		45,000		45,000		
23299 Other Restricted Grants-In-Aid	11,597	12,266		12,500		12,500		
23990 Other Revenue From State Sources		450						
24511 Lunch Subsidy	2,071,778	2,155,633		2,503,000		2,411,000		
24512 Breakfast Subsidy	701,438	691,866		778,800		783,700		
24513 Snack Subsidy	52,719	63,794		140,000		70,000		
24911 Value Of Commodities Received	224,075	220,336		260,000		220,000		
25200 Transfers From Other Funds	308,525	27,900		40,000		32,000		
25400 Net Working Capital	74,584	74,584		75,000		74,584		
Total Resources:	4,759,536	4,660,207		5,387,496		4,997,584		

Nutrition Services Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2521 Financial & Support Services								
112 Classified Salaries	26,201	35,086	1.000	41,922	1.000	45,540		
132 Nonlicensed Salaries O/T		200						
1XX Salaries Total:	26,201	35,286	1.000	41,922	1.000	45,540		
211 PERS Employer Contribution	5,706	7,684		14,149		13,293		
214 PERS Debt Service	1,204	1,738						
220 Social Security Administration	1,983	2,656		3,207		3,484		
231 Worker's Compensation	125	170		470		510		
232 State Unemployment Insurance	104	139		210		228		
243 Tax Sheltered Annuities	328	441		250		170		
244 Insurance Benefits	8,087	10,625		14,120		14,020		
2XX Employee Benefits Total:	17,537	23,453		32,405		31,705		
389 Other Non-Instruc.Prof.&Tech. Serv	2,822	2,722						
3XX Purchased Services Total:	2,822	2,722						
2521 Financial & Support Services Total:	46,560	61,461	1.000	74,327	1.000	77,245		
2700 District Retirement								
249 District Retirement Fund	10,754	9,025						
2XX Employee Benefits Total:	10,754	9,025						
2700 District Retirement Total:	10,754	9,025						
2XXX Support Services Total:	57,314	70,485	1.000	74,327	1.000	77,245		
3100 Food Services								
112 Classified Salaries	1,204,334	1,158,813	57.714	1,052,820	53.590	1,015,805		
114 Classified Supervisors	29,821	30,120	0.500	29,821	0.500	30,649		
122 Subs-Classified Salaries	97,679	100,925		38,234		104,832		
124 Temps-Classified Salaries	5,957	6,043				43,680		
132 Nonlicensed Salaries O/T	9,003	6,847		42,058				
139 Cell Phone Stipend	717	760		800		550		
1XX Salaries Total:	1,347,512	1,303,509	58.214	1,163,733	54.090	1,195,515		
211 PERS Employer Contribution	189,988	186,306		379,586		305,460		
213 PERS Tier 3 OPSRP	61,814	59,755						
214 PERS Debt Service	55,728	56,928						
220 Social Security Administration	96,674	93,511		88,964		91,415		
231 Worker's Compensation	41,279	38,985		44,914		46,312		
232 State Unemployment Insurance	5,036	4,864		5,815		5,975		
241 Professional Dues				600		600		
243 Tax Sheltered Annuities	8,420	8,674		16,379		11,060		
244 Insurance Benefits	692,404	675,339		821,797		758,202		
245 Other Benefits		150						

Nutrition Services Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	1,151,342	1,124,513		1,358,054		1,219,024		
321 Equip. Rep.(Not On Serv. Contract)				21,000				
322 Repairs & Maint.Svcs.(On Contract)	52,412	43,498		50,000		50,000		
324 Rentals	2,205	2,144		8,000		3,000		
341 Travel - Local In-District	5,532	4,924		1,000		1,000		
342 Travel & Exp. Out Of District	1,576	290		6,000		1,300		
346 In-District Expense	85							
351 Telephone	36	27						
353 Postage	4,052	4,433		12,967		6,000		
354 Advertising	110							
389 Other Non-Instruc.Prof.&Tech. Serv	10,080	10,584		12,000		10,000		
3XX Purchased Services Total:	76,088	65,900		110,967		71,300		
410 Supplies	12,576	12,809		10,000		2,500		
414 Soap And Paper	-1,046	-832						
415 Pacific Office Automation Copies						10,000		
451 Food	1,815,177	1,787,117		2,240,000		2,200,000		
453 Usda Commodities	224,579	221,184		260,000		220,000		
460 Non-Consumable Supplies	551	320						
470 Computer Software	859			10,000				
480 Computer Hardware		617		10,415				
4XX Supplies & Materials Total:	2,052,696	2,021,216		2,530,415		2,432,500		
3100 Food Services Total:	4,627,638	4,515,137	58.214	5,163,169	54.090	4,918,339		
6110 Contingency Fund								
810 Planned Reserve				100,000		1,000		
810 Planned Reserve Total:				100,000		1,000		
6110 Contingency Fund Total:				100,000		1,000		
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	74,584	74,584		50,000		1,000		
820 Unapp.Ending Fund Bal. Total:	74,584	74,584		50,000		1,000		
7000 Reserves And Fund Balances Total:	74,584	74,584		50,000		1,000		
Total Requirements:	4,759,536	4,660,207	59.214	5,387,496	55.090	4,997,584		

Insurance Reserve Fund

Insurance Reserve Fund
Resources

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Revenues		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
21510 Interest On Investments	41,143	38,896				22,000		
21960 Recovery Of Prior Year Expenditures		103,466						
21992 Other Local Reimbursements						9,000		
21994 Insurance Reimbursements	8,204	68,814		150,000		50,000		
21999 Miscellaneous	30,103,235	29,131,338		32,367,000		32,626,000		
23990 Other Revenue From State Sources	43,372	86,791		100,000		120,000		
25200 Transfers From Other Funds	606,495	561,124		1,145,000		1,125,000		
25400 Net Working Capital	10,388,747	9,674,694		8,755,805		6,148,992		
Total Resources:	41,191,196	39,665,124		42,517,805		40,100,992		

Insurance Reserve Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1121 Regular Middle School Program								
410 Supplies				1,000		1,000		
4XX Supplies & Materials Total:				1,000		1,000		
1121 Regular Middle School Program Total:				1,000		1,000		
1XXX Instruction Total:				1,000		1,000		
2311 Board Of Directors Expenses								
394 Unemployment Consultant	11,181	7,968		10,000		8,000		
3XX Purchased Services Total:	11,181	7,968		10,000		8,000		
2311 Board Of Directors Expenses Total:	11,181	7,968		10,000		8,000		
2529 Other Fiscal Services								
231 Worker's Compensation	821,985	799,538		850,000		720,000		
232 State Unemployment Insurance	287,189	-20,989		350,000		300,000		
242 Physical Examinations	2,262	1,312		2,000		10,000		
244 Insurance Benefits	27,620,730	27,179,323		31,359,945		30,600,000		
246 Long Term Disability Ins	199,993	209,850		248,000		248,000		
247 Term Life	138,065	125,818		210,000		210,000		
2XX Employee Benefits Total:	29,070,223	28,294,851		33,019,945		32,088,000		
342 Travel & Exp. Out Of District		331						
345 Food/Meals/Snacks		1,300		2,500		500		
346 In-District Expense	719	465		500		500		
351 Telephone	2,384	2,822		3,000		2,000		
353 Postage	266	531		2,500		1,500		
389 Other Non-Instruc.Prof.&Tech. Serv	884,024	626,272		828,500		1,059,050		
3XX Purchased Services Total:	887,394	631,721		837,000		1,063,550		
410 Supplies	36,831	143,648		10,500		1,500		
440 Periodicals		118						
460 Non-Consumable Supplies	2,755			500		500		
470 Computer Software		365						
480 Computer Hardware	1,973							
4XX Supplies & Materials Total:	41,924	143,766		11,000		2,000		
522 Bldg. Improv. (Done Maint. Dept.)		114						
541 Initial & Addnl. Equip. Purchases	16,410							
5XX Capital Outlay Total:	16,410	114						
655 Judg.& Settlem.Against The Distric	17,595							
6XX Other Objects Total:	17,595							

Insurance Reserve Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2529 Other Fiscal Services Total:	30,033,546	29,070,452		33,867,945		33,153,550		
2544 Building Maint Improvements								
655 Judg. & SettleM.Against The Distric	500	250						
6XX Other Objects Total:	500	250						
2544 Building Maint Improvements Total:	500	250						
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	7,640	7,640	0.250	7,640	0.250	7,868		
1XX Salaries Total:	7,640	7,640	0.250	7,640	0.250	7,868		
211 PERS Employer Contribution	1,643	1,643		2,579		2,297		
214 PERS Debt Service	354	375						
220 Social Security Administration	581	576		584		602		
231 Worker's Compensation	292	292		344		354		
232 State Unemployment Insurance	30	30		38		39		
243 Tax Sheltered Annuities				63		43		
244 Insurance Benefits	2,846	3,161		3,530		3,505		
2XX Employee Benefits Total:	5,746	6,077		7,137		6,840		
2548 Care Of Buildings Services Total:	13,386	13,717	0.250	14,777	0.250	14,708		
2554 Vehicle Purch.Serv. & Maint.Se								
655 Judg. & SettleM.Against The Distric	0	150,668						
6XX Other Objects Total:	0	150,668						
2554 Vehicle Purch.Serv. & Maint.Se Total:	0	150,668						
2641 Hr Service Area Direction								
111 Licensed Salaries	67,490	74,227	1.000	67,490	1.000	69,858		
112 Classified Salaries	210,001	192,350	4.330	199,464	3.000	122,132		
113 Administrators	83,773	96,505	1.000	71,854	2.000	146,749		
118 Professional Salaries					0.330	24,382		
121 Subs-Licensed Salaries	4,255	1,001						
122 Subs-Classified Salaries	32	500						
124 Temps-Classified Salaries	10,212	30,768		40,000		36,607		
131 Licensed Salaries-Add'l	2,415	4,315						
132 Nonlicensed Salaries O/T	560	279						
139 Cell Phone Stipend	583	742						

Insurance Reserve Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	379,321	400,689	6.330	378,808	6.330	399,728		
211 PERS Employer Contribution	48,104	47,831		114,348		105,996		
213 PERS Tier 3 OPSRP	14,723	17,290						
214 PERS Debt Service	13,673	14,984						
220 Social Security Administration	28,804	29,967		25,919		30,579		
231 Worker's Compensation	2,193	1,354		3,795		4,476		
232 State Unemployment Insurance	1,489	1,566		1,694		1,998		
241 Professional Dues	761	1,102		3,296		3,296		
243 Tax Sheltered Annuities	8,612	10,134		11,797		11,818		
244 Insurance Benefits	83,219	79,942		88,298		87,954		
2XX Employee Benefits Total:	201,578	204,171		249,146		246,117		
322 Repairs & Maint.Svcs.(On Contract)	9,353	9,757		10,500		10,500		
324 Rentals	269							
341 Travel - Local In-District		574		500		500		
342 Travel & Exp. Out Of District	550	2,617		3,000		2,500		
345 Food/Meals/Snacks		456						
346 In-District Expense	218	1,082		1,000		1,000		
353 Postage	221	461		300		300		
354 Advertising	260							
389 Other Non-Instruc.Prof.&Tech. Serv	3,646	2,669		6,000		31,000		
395 Fringe Benefits Consultant	20,000	15,000		20,000		20,000		
3XX Purchased Services Total:	34,517	32,616		41,300		65,800		
410 Supplies	5,464	9,212		11,500		8,500		
432 Reference Books	98							
440 Periodicals	137	117		100				
460 Non-Consumable Supplies	1,636	75						
470 Computer Software	50	118		100		100		
480 Computer Hardware	3,507	4,185		10,000		5,000		
4XX Supplies & Materials Total:	10,891	13,707		21,700		13,600		
640 Dues And Fees	512	385		1,000		1,000		
653 Property Insurance	177							
6XX Other Objects Total:	689	385		1,000		1,000		
892 Building Safety		0				65,000		
8XX Maintenance Supplies Total:		0				65,000		
2641 Hr Service Area Direction Total:	626,996	651,568	6.330	691,954	6.330	791,245		
2690 Claims								
112 Classified Salaries	2,500							
1XX Salaries Total:	2,500							
220 Social Security Administration	191							

Insurance Reserve Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation	11							
232 State Unemployment Insurance	10							
2XX Employee Benefits Total:	212							
389 Other Non-Instruc.Prof.&Tech. Serv		900						
3XX Purchased Services Total:		900						
410 Supplies	1,083	2,152						
460 Non-Consumable Supplies	10,059	15,709				500		
480 Computer Hardware	1,630							
4XX Supplies & Materials Total:	12,771	17,860				500		
541 Initial & Addnl. Equip. Purchases		6,101						
5XX Capital Outlay Total:		6,101						
655 Judg.& Settlem.Against The Distric	7,731	90,641		490,000		490,000		
6XX Other Objects Total:	7,731	90,641		490,000		490,000		
2690 Claims Total:	23,214	115,502		490,000		490,500		
2700 District Retirement								
249 District Retirement Fund	7,989	7,835		5,000				
2XX Employee Benefits Total:	7,989	7,835		5,000				
2700 District Retirement Total:	7,989	7,835		5,000				
2XXX Support Services Total:	30,719,675	30,017,961	6.580	35,079,676	6.580	34,458,003		
3100 Food Services								
410 Supplies				1,000		1,000		
4XX Supplies & Materials Total:				1,000		1,000		
3100 Food Services Total:				1,000		1,000		
4150 Capital Building Improvement								
389 Other Non-Instruc.Prof.&Tech. Serv				1,000				
3XX Purchased Services Total:				1,000				
4150 Capital Building Improvement Total:				1,000				
5200 Transfers Of Funds								
710 Fund Modifications	796,827	1,290,487		298,000		263,000		
7XX Transfers Total:	796,827	1,290,487		298,000		263,000		

Insurance Reserve Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
5200 Transfers Of Funds Total:	796,827	1,290,487		298,000		263,000		
6110 Contingency Fund								
810 Planned Reserve				500,000		500,000		
810 Planned Reserve Total:				500,000		500,000		
6110 Contingency Fund Total:				500,000		500,000		
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	9,674,694	8,356,676		6,637,129		4,877,989		
820 Unapp.Ending Fund Bal. Total:	9,674,694	8,356,676		6,637,129		4,877,989		
7000 Reserves And Fund Balances Total:	9,674,694	8,356,676		6,637,129		4,877,989		
Total Requirements:	41,191,196	39,665,124	6.580	42,517,805	6.580	40,100,992		

Postemployment Benefits Fund

Postemployment Benefits Fund
Resources

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Revenues		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
21999 Miscellaneous	2,822,758	1,971,403		3,600,000		2,315,838		
25400 Net Working Capital	5,276,758	3,713,281		1,500,000		1,783,396		
Total Resources:	8,099,516	5,684,685		5,100,000		4,099,234		

Postemployment Benefits Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
2710 Retirement - Certified								
116 Early Retirement Pay	661,176	686,249		703,000		528,670		
1XX Salaries Total:	661,176	686,249		703,000		528,670		
220 Social Security Administration	27,209	32,390		62,000		30,000		
244 Insurance Benefits	2,078,105	1,800,238		2,355,000		1,420,000		
2XX Employee Benefits Total:	2,105,313	1,832,628		2,417,000		1,450,000		
389 Other Non-Instruc.Prof.&Tech. Serv		6,903						
3XX Purchased Services Total:		6,903						
2710 Retirement - Certified Total:	2,766,489	2,525,780		3,120,000		1,978,670		
2720 Retirement - Administrators								
116 Early Retirement Pay	70,015	60,182		66,000		37,000		
1XX Salaries Total:	70,015	60,182		66,000		37,000		
220 Social Security Administration	2,755	2,354		6,000		3,000		
244 Insurance Benefits	106,046	74,709		80,000		70,000		
2XX Employee Benefits Total:	108,801	77,063		86,000		73,000		
2720 Retirement - Administrators Total:	178,817	137,246		152,000		110,000		
2730 Retirement - Classified								
116 Early Retirement Pay	6,264	58,605		57,600		46,000		
1XX Salaries Total:	6,264	58,605		57,600		46,000		
220 Social Security Administration	464	4,300		5,000		4,000		
244 Insurance Benefits	178,201	198,174		290,000		177,168		
2XX Employee Benefits Total:	178,665	202,474		295,000		181,168		
2730 Retirement - Classified Total:	184,929	261,079		352,600		227,168		
2XXX Support Services Total:	3,130,235	2,924,105		3,624,600		2,315,838		
5200 Transfers Of Funds								
710 Fund Modifications	1,256,000	1,257,000				1,000		
7XX Transfers Total:	1,256,000	1,257,000				1,000		
5200 Transfers Of Funds Total:	1,256,000	1,257,000				1,000		
6110 Contingency Fund								
810 Planned Reserve				475,400		400,000		

Postemployment Benefits Fund
Requirements

Program Budget Detail - Proposed
July 1, 2014 to June 30, 2015

	Actual Expenditures		2013 - 2014		2014 - 2015 Budget			
	2011 - 2012	2012 - 2013	FTE	Budget	FTE	Proposed	Approved	Adopted
810 Planned Reserve Total:				475,400		400,000		
6110 Contingency Fund Total:				475,400		400,000		
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	3,713,281	1,503,580		1,000,000		1,382,396		
820 Unapp. Ending Fund Bal. Total:	3,713,281	1,503,580		1,000,000		1,382,396		
7000 Reserves And Fund Balances Total:	3,713,281	1,503,580		1,000,000		1,382,396		
Total Requirements:	8,099,516	5,684,685		5,100,000		4,099,234		

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Functions

Functions in Major Program Areas

The functions associated with these major program areas in the General Fund 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
- 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

Extracurricular 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 Operation and Maintenance

- 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

Technology

- 2660 Technology
- 2665 Site-based Technology Services
- 2669 Other Technology Services

Warehouse and Purchasing

- 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 Retirement

5200 Transfers of Funds

6110 Operating Contingency

6113 Open Enrollment Contingency

7000 Reserves and Fund Balances

Function Descriptions

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.

1113 *Elementary Student Activities*

Expenditures for elementary school extra-curricular activities.

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.

1122 *Middle School Student Activities*

Expenditures for middle school extra-curricular activities.

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.

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.

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.

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.

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- 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.
- 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.
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- 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.
- 2215 Reimbursable Leave**
Licensed president leave, reimbursed by Eugene Education Association (EEA) as provided in the EEA/District Collective Bargaining Agreement.
- 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.
- 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.
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- Develop and disseminate information useful to the Board and administration in decision-making.
- Coordinate the authorization, monitoring, and evaluation of District charter schools.

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.

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

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.

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

2630 *Public Information Services*

- District Communications
- Policy Support
- Intergovernmental Relations
- Grant Writing and Development

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.

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- 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.

2660 *Technology*

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.

2690 *Other Support Services – Central*

Used only in Fund 600 for claims paid.

2700 *Supplemental Retirement Program*

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

2710 *Retirement – Certified*

Used in Fund 790 only.

2720 *Retirement – Administrators*

Used in Fund 790 only.

2730 *Retirement – Classified*

Activities concerned with the retirement pay plan for classified employees of the Eugene School District. Use only with Fund 790.

3100 *Food Services*

Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

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- 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.
- 3390** *KRVM*
Activities related to KRVM Radio broadcasting.
- 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.
- 4111** *Service Area Direction*
Activities concerned with direction and management of facilities acquisition and construction.
- 4120** *Site Acquisition and Development Services*
Activities pertaining to the initial acquisition of sites and improvements thereon.
- 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.
- 5110** *Long-Term Debt Service*
Expenditures for debt retirement exceeding 12 months.
- 5120** *Short-Term Debt Retirement*
Expenditures for debt retirement paid in full within the fiscal year.
- 5200** *Transfers of Funds*
All transfers from the General Fund to other funds.
- 6110** *Operating Contingency*
Amounts budgeted to allow for unforeseen expenditures and unusual increases in necessary requirements. Any expenditure is approved by the Board of Directors and the funds are transferred to the correct appropriation to cover the costs.
- 6113** *Open Enrollment Contingency*
Amounts budgeted for staffing and other costs associated with expected increases in enrollment under the District's open enrollment policy.
- 7000** *Reserves and Fund Balances*
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.

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

EARLY COLLEGE AND CAREER OPTIONS (ECCO)

A comprehensive 4J high school offering a state-accredited diploma. Class sizes are small and credit is accelerated, helping students who have dropped out or who have not experienced success in traditional programs. ECCO offers opportunities for independent study and nontraditional methods for completing graduation requirements.

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 & Career Options, 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, 2011-12, and 2012-13 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
- School Resources

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 specialists, psychologists, social workers, nurses, athletic trainers, and 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.

OREGON PUBLIC EMPLOYEES RETIREMENT FUND (OPERF)

A cost sharing multiple-employer defined benefit pension plan administered by the Oregon Public Employees Retirement System; this plan is for qualifying employees who were hired before August 29, 2003. Members in this plan are either Tier One (hired on or before December 31, 1995) or Tier Two (hired on or after January 1, 1996 and before August 29, 2003).

OREGON PUBLIC SERVICE RETIREMENT PLAN (OPSRP)

A hybrid successor plan to the OPERF; OPSRP consists of two programs. The Pension Program is the defined benefit portion of the plan and applies to qualifying employees hired after August 29, 2003. Beginning January 1, 2004, all PERS member contributions go into the Individual Account Program (IAP), the defined contribution portion of the plan. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP.

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.

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

System that administers public employee benefits in Oregon. The District contributes to two pension plans administered by PERS: the Oregon Public Employees Retirement Fund (OPERF) and 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.

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.

TRANSITION EDUCATION NETWORK (TEN)

A creative 21st century program that provides appropriate instruction and opportunities to students with developmental disabilities, ages 14–21. The program maximizes students' potential in educational, social, vocational, recreational and residential areas.

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
DOL	Department of Labor
EBL	Essential Budget Level
ECCO	Early College and Career Options
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
OPERF	Oregon Public Employees Retirement Fund
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 dietician
RMV	Real market property value
SAT	SAT Reasoning Test, formerly Scholastic Aptitude Test
SIF	School Improvement Fund
SFSF	State Fiscal Stabilization Fund
SSF	State School Fund
STEM	Science, Technology, Engineering, and Mathematics
SYS	School Year Subaccount
TAG	Talented and Gifted
TEN	Transition Education Network
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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