

# Lane County School District 4J

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## Budget Document & Superintendent's Message

Adopted 2015–2016



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# Executive Summary

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## Introduction

### *Welcome!*

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

The following document contains the 2015-16 budget of Lane County School District 4J (Eugene 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 those 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](http://www.4j.lane.edu/finance) or through the 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.

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 Building the Budget section.

### *Document Format*

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

- Executive Summary
- About Our District
- Planning for the Future
- Building the Budget
- Financial Plan
- Program Budget Detail
- Financial Forecast
- Appendices

The **Executive Summary** contains the Superintendent's budget message, the Distinguished Budget Presentation Award, and a summary of the 2015-16 budget.

The **About Our District** section details information on the District's organization and administration, a history of local support, the District's 2014-15 Achievement Compact, and academic performance indicators.



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**Planning for the Future** addresses the District's current strategic investments, a work plan to accomplish the District's goals, and impacts from prior year sustainable budget strategies.

**Building the Budget** has been designed to help readers better understand the process of developing the District's budget. It provides greater insight into areas such as school staffing and resources, and details the legal requirements of budget development.

The **Financial Plan** summarizes how the District is allocating its resources to best meet its challenges and achieve its goals. The financial plan section of the budget document addresses revenues, expenditures, reserves, debt and capital and is organized by fund.

The **Program Budget Detail** presents the budget at the fund, function (type of activity), and object (revenue/expenditure account) level as required by Oregon Budget Law.

The **Financial Forecast** section considers the long-range sustainability of the District's financial trajectory and looks out four years beyond the budget year. It contains the 5-year Forecast, which addresses enrollment and financial projections as well as an analysis of risk to future periods.

The final section, **Appendices**, contains additional staffing information, listings and descriptions of all functions presented in the budget, and a glossary of terminology and list of acronyms used throughout the document.

# Executive Summary

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## Superintendent’s Budget Message

May 2015

To Budget Committee Members and Community,

I submit for your consideration the budget for Eugene School District 4J for the 2015–16 fiscal year. This budget was prepared in accordance with the Board’s fiscal policies and is aligned with the District’s mission and the Board’s adopted core values, goals and strategic investments. The budget is designed to provide students with a high-quality education and to provide a safe learning and working environment within the limits of resources available.

The 2015–16 budget is \$377.4 million for all funds. This includes General Fund appropriations of \$170.7 million. General Fund resources are based on the Oregon State Legislature’s approved biennial funding (2015–2017) for K–12 education of \$7.36 billion and assume a modest increase of 3% in local property tax and local option levy collections.

The budget reflects the significant funding challenges public schools continue to face in Oregon and across the nation. 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. Our aspirations are big but our resources are small by comparison. As a result, we continue to struggle to provide a strong educational experience for every student within our constrained means.

The General Fund budget for 2015–16 reflects cost and revenue increases over the prior year. However, due to operational cost increases and the level of our investment in full-day kindergarten, the budget reflects another year in which the District does not have sufficient resources to offer all of the educational programs and services recommend by our Board, staff, schools and community.

The budget is the result of a planning process that identified key areas of focus and potential strategic investments targeted to meet Board goals. Throughout the year, the appointed citizen members of the Budget Committee have joined the Board in working sessions which reviewed, provided input, and gave direction on the District’s goals and proposed strategic investments.

The following investments are new or increasing for 2015–16:

- |   |
|---|
| 1. Implement full-day kindergarten  |
| 2. Restore instructional time – increase days to provide nearly full school year  |
| 3. Improve instruction  |
| a. Expand music and PE instruction for all elementary students and planning time for elementary teachers                        |
| b. Expand special education support   |
| c. Implement curriculum and pedagogy aligned to Common Core State Standards (CCSS) and Next Generation Science Standards (NGSS) |
| d. Provide targeted professional development in critical areas  |

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The 2015–16 budget also reflects investments made in prior years. Maintaining these ongoing investments helps to provide a level of stability for District operations, and provides time for these initiatives to begin impacting student achievement and achievement gaps:

1. Maintain or decrease class size – keep grade-level staffing ratios at 2014–15 levels wherever possible
2. Improve graduation rates
  - a. Provide full schedules for high school 9th graders – an ongoing effort following a \$1 million investment in 2012–13
  - b. Provide common high school schedules – the alignment of programming implemented in 2012–13 and 2013–14 has enabled reduction of class sizes and expansion of course offerings without increasing costs
  - c. Expand AVID (Advancement Via Individual Determination) program in middle and high schools to build students’ skills and readiness for college and career success
  - d. Invest in alternative education programs for high school students through the ECCO (Early College and Career Readiness) high school program and the 4J ACTS fifth-year career technical education program

The 2015–16 budget includes an \$11.3 million increase in General Fund requirements related to contractual increases from labor agreements with licensed and administrative staff (\$2.4 million; cost increases for classified staff members are not reflected in the budget); an increase in elementary teacher preparation time (\$0.2 million); case management support for special education teachers (\$0.9 million); increases related to implementing full-day kindergarten (\$4.9 million, \$0.3 million already expended in 2014-15); 2014-15 supplemental budget items impacting 2015-16 (\$0.6 million); 2015-16 baseline budget additions approved by the Superintendent (\$1.0 million); and \$1.3 million in other areas such as reserves, fund balance, inflationary increases, and flow-through payments.

While the budget is balanced, it is not sustainable. Although we have made progress in reducing the use of one-time reserves and incrementally increasing the General Fund reserves over prior years, the District continues to spend reserves and one-time funding sources to blunt the impact of rising costs that continue to exceed state and local resources. To balance 2015–16 expenditures with available resources, the budget establishes a General Fund reserve level of 4.5% (more robust than the 4.25% General Fund reserve in the previous year’s budget, but still below the Board policy level of 5%), provides a \$284,000 Board Priorities Reserve, which was first established with \$1.1 million in the 2014–15 budget, and uses funds from the sale of Civic Stadium for one-time purchases required to implement full-day kindergarten (\$0.21 million, \$0.33 million already expended in 2014-15).

Should statewide or local K–12 resources increase, investment or spending decisions would be guided by the strategic investment planning work done in 2014–15 and Board priorities. In particular, increased resources would be directed to restoring one-time funds used to balance the budget, such as surplus property funds, and increasing the Board Priorities Reserve to provide targeted reductions in class size in our most crowded classrooms. Depending on the level of increase, investment in other strategic priorities identified during the planning process could be implemented.

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The District continues, 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 supporting professional development among teachers and principals will continue to help schools better support student needs. Our work in 2015–16 will focus on reducing class size, enhancing operational effectiveness, increasing the use of data, enhancing the capacity of staff through targeted professional development, and limiting the impact of any cuts on the classroom.

I want to thank the Superintendent’s Cabinet for their investment in the planning process that underlies the proposed 2015–16 strategic investments and work plan. The budget is one in which we support the identified key strategic investments as much as resources allow. I also want to express my appreciation to all of our employees, who have repeatedly accepted compensation adjustments in order to prevent even deeper reductions that would impact student learning, while maintaining their dedication and the quality of their work. I thank our community for their ongoing support. Finally, I thank the Budget Committee for their review and input on the District’s strategic investments and budget.

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.

Sincerely,

A handwritten signature in black ink, appearing to read "Sheldon Berman". The signature is fluid and cursive, written over a light gray rectangular background.

Sheldon Berman  
Superintendent

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## **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, 2014. 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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## Summary of the 2015-16 Budget

### Economic Climate

The District's General Fund revenue relies heavily on state resources and local tax revenues (2015-16 – 88.8%); therefore it is important to consider the State's economic picture as a backdrop to the District's annual budget. The May 2015 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 at: <http://www.oregon.gov/DAS/OEA/pages/index.aspx> for the most recent economic information.

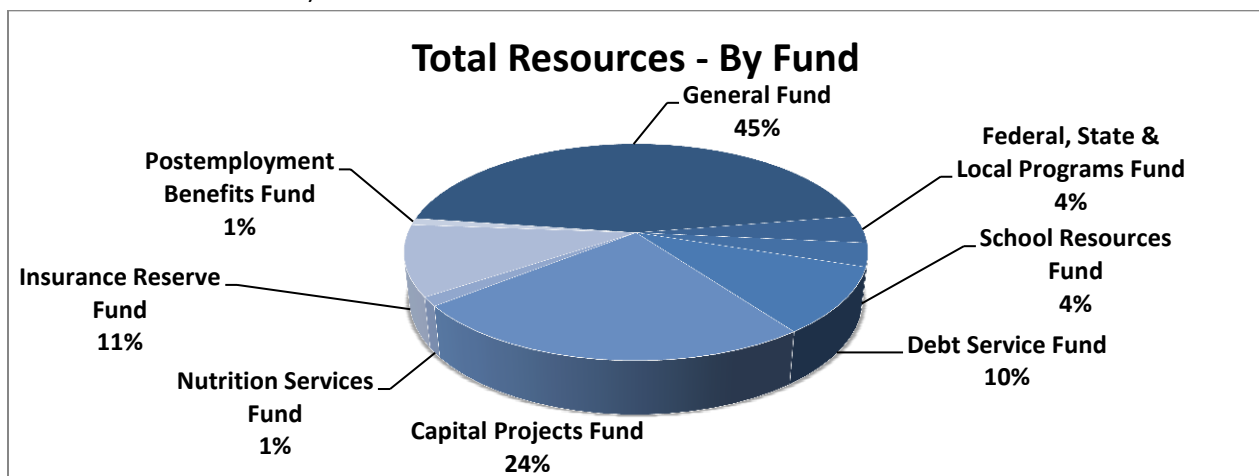
Oregon's labor market maintained a strong pace of growth throughout 2014, which is expected to continue in 2015. Signs of a deeper labor market recovery are evident in the state, despite lagging the typical state recovery relative to pre-Great Recession levels. Oregon's General Fund revenues have grown at a rapid pace this fiscal year, and as expected, the personal income tax filing season turned out to be big for revenue collections due to large gains in reported business profits and investment income. Due to higher income tax collections, it is highly likely that a personal income tax kicker payment will be triggered at the end of the biennium. Should this come to pass, there will be a kicker payment in the form of a credit on 2015 tax returns. This potential loss of available tax revenue has limited the Oregon Legislature's ability to fund K-12 education. As a result, the current funding level of \$7.36 billion falls \$140 million short of the funding needed to maintain current K-12 operations for the 2015-17 biennium.

### Budget Overview

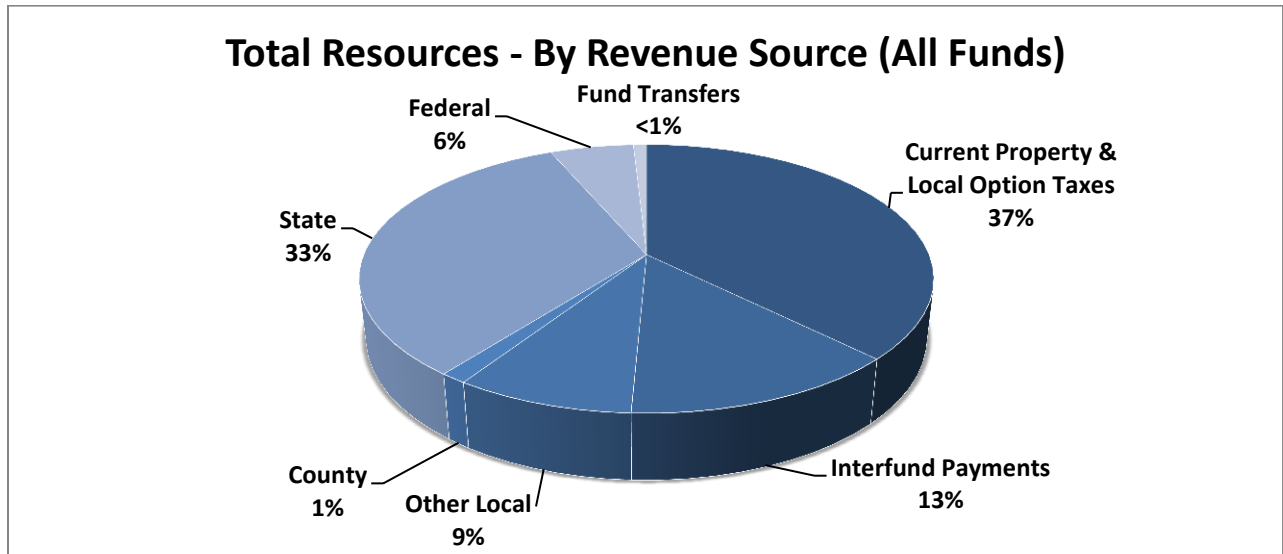
The driver behind both budgeted revenues and expenditures is projected enrollment. Projected 2015-16 enrollment is 15,986 students (headcount; excluding enrollment in alternative programs and charter schools), which is a decrease of 20 students from October 2014 actual enrollment levels. Our revenue projections reflect enrollment changes for all District programs and charter schools.

### Resources

The majority of the District's resources are provided through State School Funding, property taxes, the local option levy, and the issuance of debt. The 2015-16 budget totals \$377.5 million for all funds (see the Financial Plan section for more details).

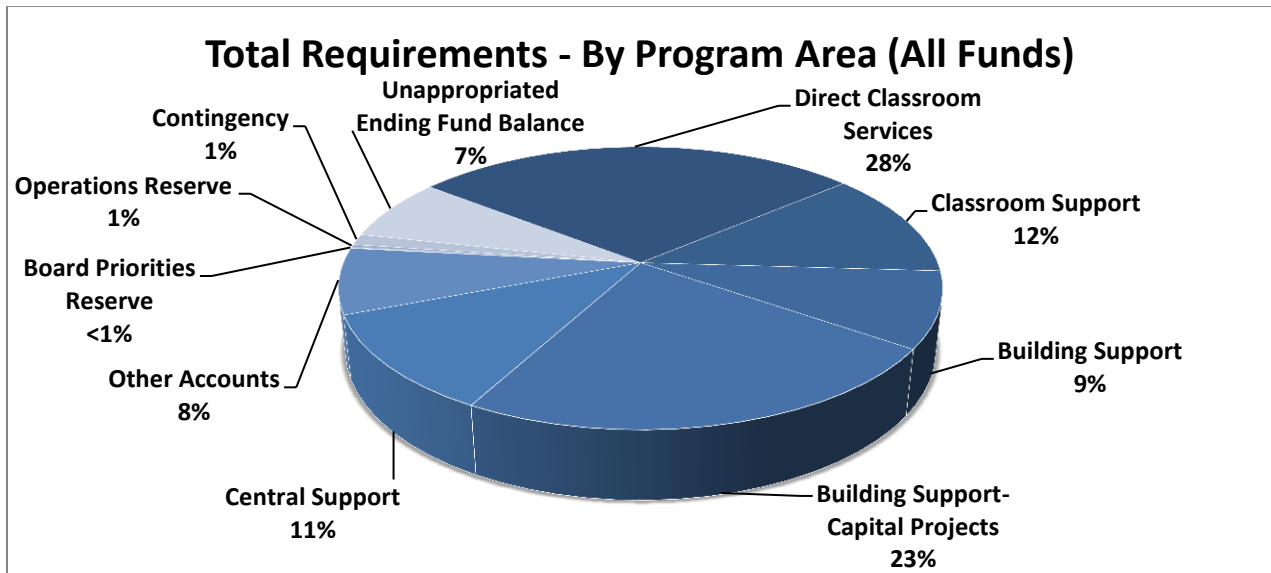


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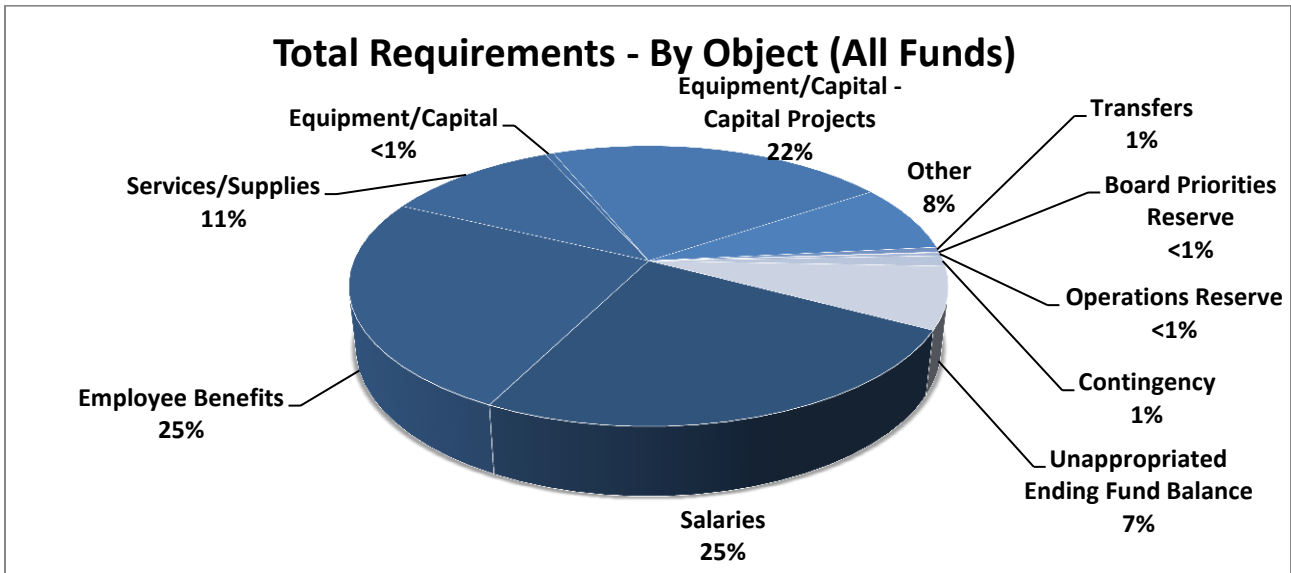


## Requirements

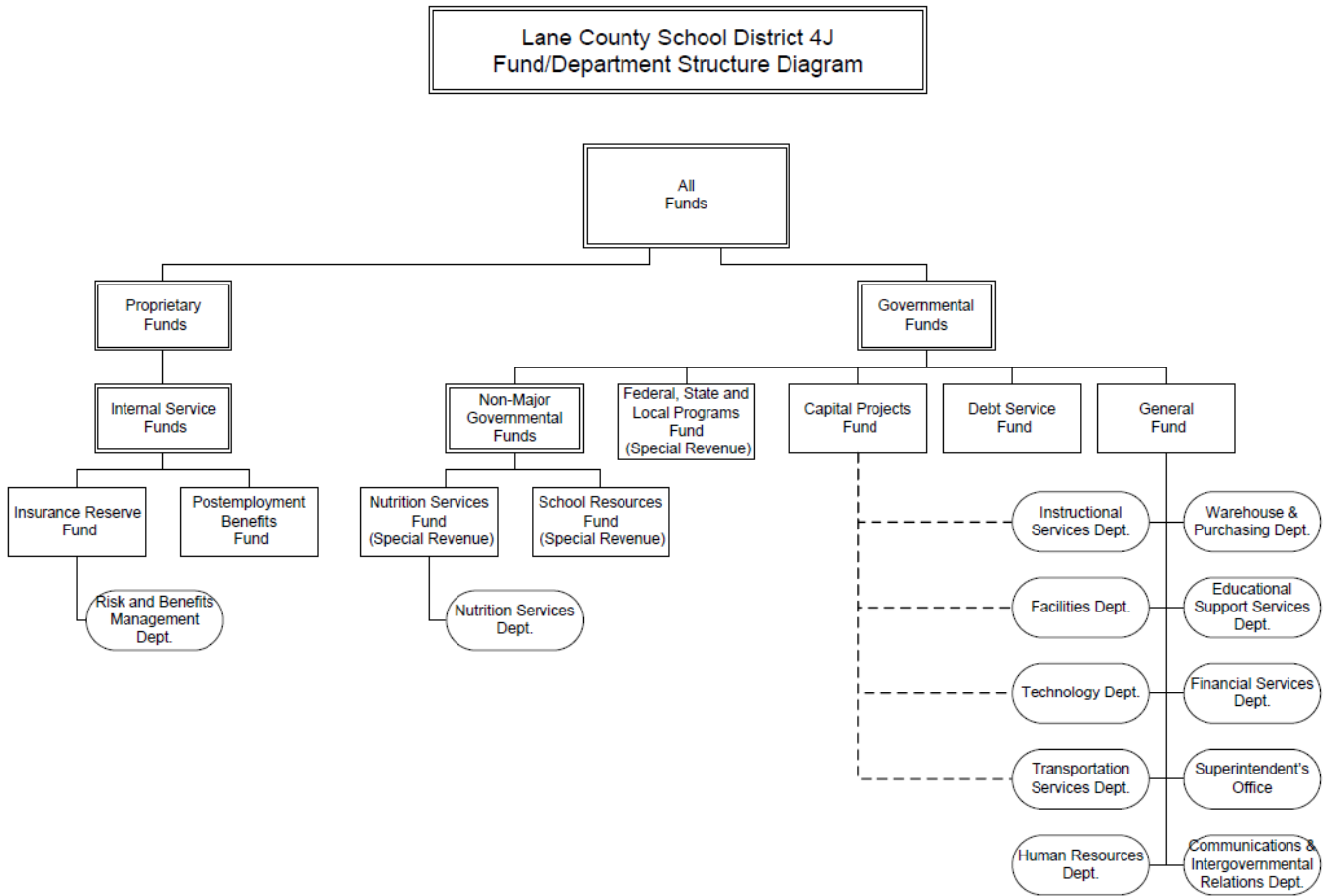
Budget requirements for all funds in various program areas include salaries, payroll-related costs such as pension payments and health insurance, supplies and materials, equipment, bond-funded projects, and debt service payments (see the Financial Plan section for more details). Approval of recent measures to issue general obligation bonds has allowed for capital investment and some transfer of capital improvement and building costs out of the General Fund. Bond proceeds of \$92.1 million issued from the May 2011 and May 2013 bond measures will be spent in 2015-16 for building construction, building improvements, curriculum, and technology.



# Executive Summary



## Fund Overviews



# Executive Summary

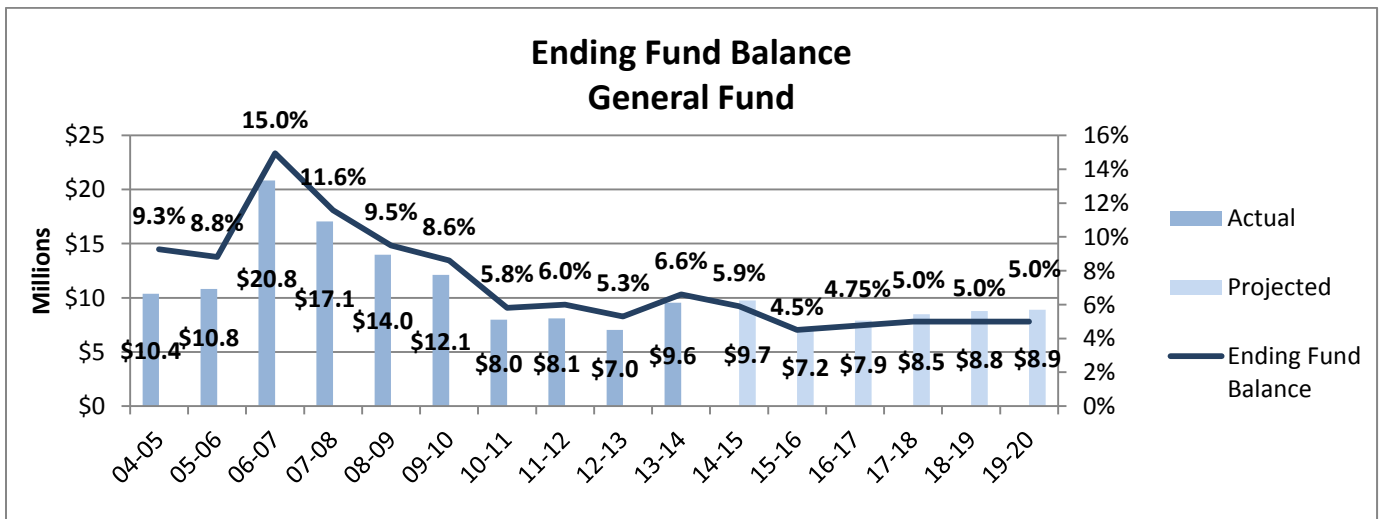
## General Fund

The General Fund is the District’s major operating fund and accounts for most of the District’s ongoing financial resources. Revenues come from two main sources: state funding and local taxes. All of the state funds and most of the local property taxes are included in the State School Fund formula, which determines about 88.8% of General Fund operating revenue. Additional income, outside the funding formula, includes a voter-approved local option tax levy, and flow-through funding for special education from the Lane Education Service District. Resources may also include transfers from other funds.

General Fund expenditures represent costs incurred to support regular, alternative and special education programs throughout the District. Expenditures are presented in five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts (Transfers, Short-Term Debt, Contingency, and Unappropriated Ending Fund Balance).

At June 30, 2015, the ending fund balance is projected to be 5.9% of annual operating revenues, and is forecast to end 2015-16 at 4.5%, which is consistent with Board direction for balancing the 2015-16 budget. Ending fund balance is projected to increase to 4.75% in 2016-17, and return to the Board policy level of 5.0% beginning in 2017-18.

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



Board Policy DI, Accounting and Financial Policy 5d through 5f describes the policies regarding minimum ending fund balance. See the “District Policies and Practices” section in Building the Budget for this policy.

## School Resources Fund

This fund accounts for the money schools receive from students, private organizations, 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 their entire General Fund budget in the

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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.

## ***Federal, State and Local Programs Fund***

This fund accounts for money received for federal, state, local, and private grants. It also includes gifts and grants 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 many other special projects.

## ***Debt Service Fund***

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 Financial Plan).

## ***Capital Projects Fund***

The Capital Projects Fund accounts for resources and expenditures for capital improvements. Primary resources include the issuance of general obligation bonds to fund capital construction and facilities remodels, and the sale of surplus property. The fund has been expanded to include capital budgets for the Technology, Facilities, and Transportation Services departments formerly held 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 of unspent department budgets and state reimbursement of certain qualifying transportation costs.

## ***Nutrition Services Fund***

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.

## ***Insurance Reserve Fund***

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 Fund***

This fund accounts for the District's obligations to provide supplemental retirement benefits to eligible employees.



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## **Risks Impacting the 2015-16 Budget**

The objectives of this budget are to preserve the current level of services while focusing on strategic investments, to the extent possible given ongoing resource limitations. Other significant assumptions and risks that affect the budget, in addition to the economy, include the following:

### ***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 actual 2015-16 enrollment levels could be lower than the enrollment projection used to calculate the District's 2015-16 ADMw.

### ***State School Fund (SSF) Revenue Allocation***

The budget has been built assuming statewide SSF Revenues for 2015-16 of \$7.36 billion authorized for the 2015-17 biennium by the Oregon Legislature. The budget also assumes that the District will receive a proportional share, based on enrollment, of the State School Fund closeout for the preceding year. Oregon Department of Education (ODE) estimates for both of these resources will change throughout the year, and final payments for 2014-15 will not be known until May of 2016.

### ***State Property Tax Collections***

The budget has been built based on expected assessed and real market values for property statewide and estimated collection rates. For State School Fund Revenue, ODE has estimated local property taxes at 4.5% higher than the estimate for 2014-15 and the collection rate is assumed to be 96%. For local property tax calculations, the District's budget assumes 3% growth per year and a tax collection rate of 95%. The local factors are based on our review of historic trends. Any significant variance in actual property tax collections across the state will have an impact on the District.

### ***Local Option Levy Revenue***

Since 2000, the District has benefited from local funding through a local option tax. This was first approved by local voters in 2000 and renewed in 2004, 2008, and 2014. The current measure is effective until and including the October 2019 tax notices. For 2015-16, the budget assumes that assessed values will increase by 3%, while real market values are expected to grow. Compression losses from the application of Measure 5 educational tax limitations are expected to decline. Changes in collection rates may also affect receipts. Should actual taxes or collections vary from our assumptions the budget will be affected – this may be a positive or negative variance.

### ***Education Service District (ESD) Services and Funding***

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. A portion of 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.

### ***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 2015-16 budget is that District average

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teacher experience will be 0.12 less than teacher experience at the state level. A decrease in the District's teacher experience level would further negatively impact SSF funding.

## ***PERS (Public Employees Retirement System)***

As a result of the recent Oregon Supreme Court decision striking down many of the PERS reforms enacted by the Oregon Legislature, District PERS rates could increase by as much as 5.5% beginning in 2017-18. While this will not affect the 2015-16 budget, it will require careful planning over the next two years to mitigate the impact of this increase on District operations.

## ***Staffing Costs***

Economic terms and benefits under the contract between the District and the Oregon School Employee Association (OSEA) have been reopened for 2015 through 2018. The terms of settlement will impact District operations and budget in 2015-16 and future years. Staff turnover may also significantly impact the average staff cost that has been used to calculate the 2015-16 budget.

## ***Health Insurance Costs***

The impact of the Patient Protection and Affordable Care Act (also referred to as the Health Care Reform Act or Affordable Care Act) on the District's budget is unclear. While health insurance rates nationwide have been relatively flat over the last year, we anticipate increases in rates locally during 2015-16. We have built in an estimated 8% increase in plan costs in the insurance reserve funds for the 2015-16 school year (coverage year starts on October 1, 2015).

## ***Nutrition Services***

The District's nutrition services program continues to generate a loss (approximately \$200,000 a year). The District is currently evaluating the program to identify potential solutions. A transfer from the General Fund to the Nutrition Services Fund in the amount of \$132,901 has been budgeted to fund uncollectable student meal account balances, support for the meal program at Early College and Career Options (ECCO), and a projected deficit. This transfer will be adjusted through the supplemental budget process to address any changes in compensation negotiated for classified positions.

## ***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 these measures; additionally, costs of building maintenance, upgrades, and equipment replacements to improve efficiency and better support educational needs are being paid for using bond funds.

## ***Losses***

The District is part of an insurance pool and the budget for insurance funds contains a provision for self-insurance. No other provision for loss or for unforeseen events has been made in the budget.

## ***Ending Fund Balance, 2014-15***

The District has projected the ending fund balance for 2014-15 based on currently known information. Revenues and expenses may change from projections due to unknown or uncontrollable events, or due to variation in

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actual events from assumptions. Significant variations could impact resources available to fund 2015-16 District operations.



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# About Our District

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## District Organization and Administration

### Jurisdiction and Governance

Lane County School District 4J, also known as Eugene School District 4J, is a financially independent, special-purpose municipal corporation exercising financial accountability for all public education within its boundaries.

The District is primarily located in Lane County, with small portions extending north into Linn County. The District's boundaries include portions of the City of Eugene, City of Springfield and City of Coburg. The largest city in the District is the City of Eugene. 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 (licensed) and administrative staff members. The Board also constitutes one-half of the Budget Committee and appoints the seven citizen members. The duties of the Budget Committee are to review, discuss, make additions or deletions, and approve the proposed budget presented by the District's Budget Officer. After completing deliberations, the committee approves the budget, declares tax rates, approves the Debt Service Levy, and submits to the Board for adoption.

The District serves about 16,000 students in 19 elementary schools, eight middle schools, four high schools and two specialized high school programs. In addition, about 300 students attend alternative programs, and approximately 780 students attend four charter schools located in the District.

### Population

The following table shows the historic population for the City of Eugene, Lane County, and the State of Oregon.

July 1	City of Eugene	Percent Change	Lane County	Percent Change	State of Oregon	Percent Change
2014	160,775	0.75%	358,805	0.75%	3,962,710	1.11%
2013	159,580	0.79	356,125	0.54	3,919,020	0.91
2012	158,335	0.84	354,200	0.30	3,883,735	0.68
2011	157,010	0.46	353,155	0.33	3,857,625	0.53
2010	156,295	1.08	352,010	1.24	3,837,300	0.36
2009	154,620	3.77	347,690	0.52	3,823,465	0.85
2008	149,004	1.81	345,880	1.81	3,791,075	2.73
2007	146,356	0.13	339,740	1.09	3,690,505	1.63
2006	146,160	1.05	336,085	0.82	3,631,440	1.36
2005	144,640	0.51	333,350	1.20	3,582,600	1.16

Source: Center for Population Research and Census, Portland State University

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# About Our District

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## Economic Overview

The economy of Lane County consists of higher education, agriculture, health care, high technology, forest products, recreation, and tourism. The table below shows the top ten taxpayers for tax year 2014-15 for Eugene School District 4J.

<b>Taxpayer Name</b>	<b>Tax Amount</b>
Comcast Corporation	\$ 2,397,059
Valley River Center	1,977,309
Symantec Corporation	1,579,787
PeaceHealth	1,143,228
McKay Investment Company LLC	1,042,453
CenturyLink	778,141
Shepard Investment Group LLC	761,127
Chase Village LLC	712,422
Northwest Natural Gas Co	672,457
United States Bakery	634,003

Source: Lane County Department of Assessment and Taxation

The table below shows the top ten employers in Lane County as of June 2014.

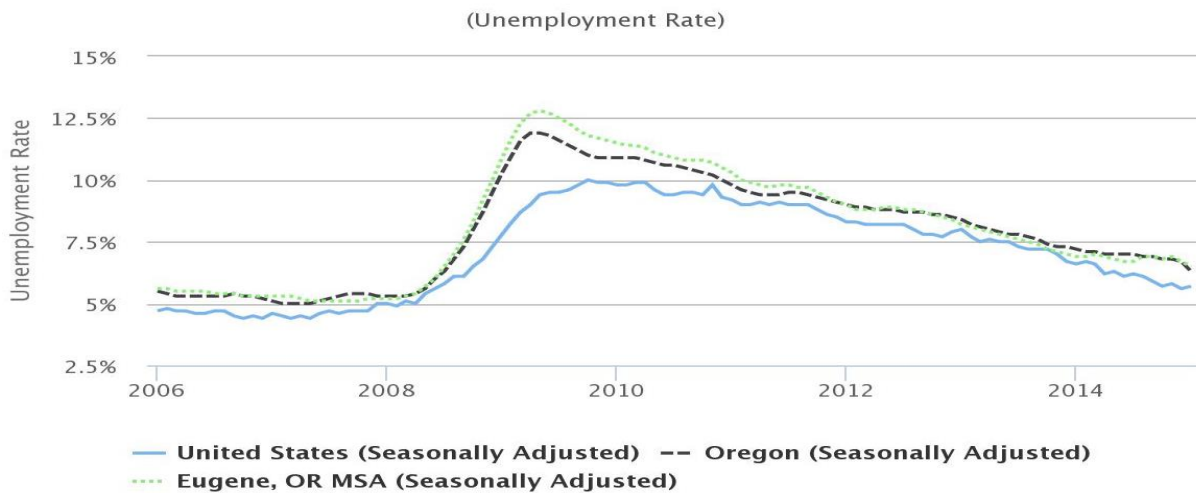
<b>Name</b>	<b>Industry</b>	<b># of Employees</b>
Peace Health Corp	Healthcare	5,500
University of Oregon	Education	5,356
U.S. Government	Government	1,558
Symantec	Technology	1,429
Springfield School District	Education	1,306
City of Eugene	Government	1,301
Lane County Government	Government	1,255
Eugene 4J School District	Education	1,138
Lane Community College	Education	1,128
Royal Caribbean	Leisure	890

Source: Lane County 2015-16 Proposed Budget, Overview

The Oregon Employment Department reported that Oregon's seasonally adjusted unemployment rate was 6.3% in January 2015, which is 0.6% higher than the national rate. In addition, the Eugene-Springfield metropolitan statistical area (MSA) unemployment rate as of January 2015 was 6.5%, 0.2% more than the State's rate. Following state trends, the regional economy has shown improvement over the past year. The graph below depicts the seasonally adjusted unemployment rate for the United States, Oregon, and the Eugene Metropolitan Statistical Area.

# About Our District

## Local Area Unemployment Statistics



Source: Oregon Employment Department Qualityinfo.org

There has been improved growth in taxable property values in the District following the economic downturn. The table below shows the real market value and assessed value of properties within District boundaries.

Fiscal Year	Total Real Market Value	RMV Growth	Total Assessed Valuation <sup>(1)</sup>	AV Growth
2014-15	\$ 23,538,754,368	7.99 %	\$ 13,244,235,395	4.11 %
2013-14	21,797,332,616	1.33	12,721,001,567	3.03
2012-13	21,512,084,735	-3.70	12,353,361,067	2.53
2011-12	22,338,321,599	-0.40	12,070,171,533	2.34
2010-11	22,427,049,938	-5.65	11,798,847,376	1.09
2009-10	23,769,602,477	-3.43	11,674,870,928	4.21
2008-09	24,612,661,173	5.45	11,193,424,874	3.07
2007-08	23,340,274,434	14.04	10,852,594,702	5.69
2006-07	20,466,134,079	41.57	10,281,818,660	4.27
2005-06	14,456,654,567	12.6	9,859,887,317	3.77

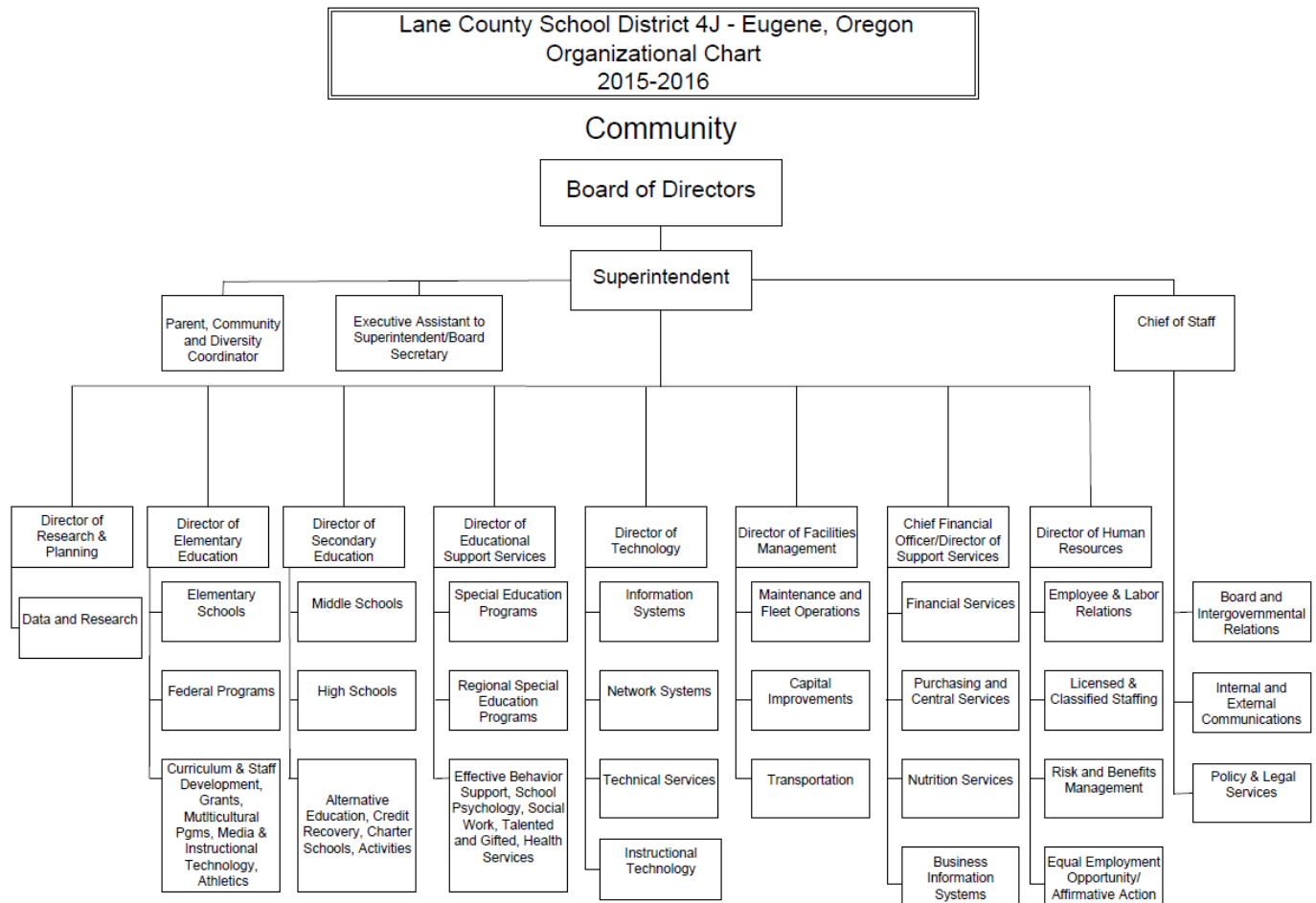
<sup>(1)</sup> Represents assessed values for Lane and Linn Counties after removal of certain offsets, including the value of urban renewal areas.

Source: Lane and Linn County Departments of Assessment and Taxation

The availability of student teachers and new graduates to fill open positions supports the District’s instructional operations. There are three private colleges, one public university, and a community college in Lane County. The University of Oregon is a public university offering bachelor’s and master’s degree programs; Lane Community College is a public community college offering associate degrees and technical programs; Northwest Christian University is a private university offering bachelor’s and master’s degree programs; New Hope Christian College and Pioneer Pacific College are private colleges which offer bachelor’s degree programs. The University of Oregon and Northwest Christian University offer teaching programs.

# About Our District

## District Organizational Chart



# About Our District

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## District Oversight

### *Budget Committee*

The Budget Committee has 14 members: seven elected School Board members and seven citizens appointed by the Board. Board members are elected from the District at large to serve four-year terms. Appointees serve three-year terms and are appointed by open vote of the School Board, as openings occur. Applicants must reside within school district boundaries and be registered voters.

#### **Appointed Members:**

Joshua Burstein  
Tim Gleason, Committee Chair  
Sabrina Parsons  
Merri Steele  
Evangelina Sundgrenz  
Dan Williams  
Jennifer Winters

#### **Term:**

July 1, 2014 to June 30, 2017  
July 1, 2012 to June 30, 2015  
July 1, 2014 to June 30, 2017  
July 1, 2014 to June 30, 2017  
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  
Eileen Nittler  
Jim Torrey  
Mary Walston

#### **Term:**

July 1, 2013 to June 30, 2017  
July 1, 2013 to June 30, 2017  
July 1, 2015 to June 30, 2019  
July 1, 2013 to June 30, 2017  
July 1, 2015 to June 30, 2019  
July 1, 2015 to June 30, 2019  
July 1, 2015 to June 30, 2019

#### **Clerk:**

Dr. Sheldon Berman, Superintendent through June 30, 2015  
Dr. Gustavo Balderas, Superintendent as of July 1, 2015

# About Our District

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## ***District Directors***

### **Superintendent: Dr. Gustavo Balderas as of July 1, 2015**

Provides leadership for the District's programs and is ultimately responsible for all areas of the District's operation (School Board policy). The Superintendent provides executive leadership and administrative direction for all departments and services, and is responsible for proposing and implementing long-range plans.

### **Director of Elementary Education: Sara Green**

Oversees the administration of the District's elementary school program, kindergarten through fifth grade.

### **Director of Secondary Education: Randy Bernstein**

Oversees the administration of the District's middle school and high school programs, including the District's alternative high school and programs that connect students to coursework at Lane Community College and at the University of Oregon.

### **Director of Research and Planning: Oscar Loureiro**

Responsible for the leadership and administration of District-wide functions involving educational research, analysis, and reporting.

### **Director of Educational Support Services: Dr. Cheryl Linder**

Oversees the District's various Special Education programs tasked with locating, identifying, evaluating and supporting all children with special needs, birth to age 21.

### **Director of Facilities Management: Jon Lauch**

Oversees the safe, reliable transportation of District students and works to create and maintain secure, comfortable and attractive facilities to enhance the learning and working environment for District students and employees.

### **Director of Technology: Steve Menachemson**

Envisions and works to provide a robust technology infrastructure that supports not only current but also emerging and potential technologies throughout the District.

### **Chief Financial Officer (CFO)/Director of Support Services: Vacant**

Responsible for the District's fiscal operations including all aspects of accounting, payroll and budget. The CFO also oversees the activities of Nutrition Services, Purchasing and the Warehouse.

### **Director of Human Resources: Vacant**

Responsible for securing, developing, managing, evaluating and sustaining a top-quality, high-performing staff for the District. The Director also oversees the District's Risk Management program.

### **Chief of Staff: Dr. Charis McGaughy**

Provides operational direction by managing special projects and leading key initiatives, resolves complex issues that require executive leadership and coordination, and supports the initiatives and strategic direction of the Superintendent and Board.

# About Our District

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## School Descriptions

Within this section are short descriptions of each District school. More detailed information is available on the District’s website at: [www.4j.lane.edu/schools](http://www.4j.lane.edu/schools).

School enrollment levels drive the District’s funding and are used in calculating licensed and classified staff allocations. The tables included in this section reflect key budgeting information for schools. Projected enrollment for staffing purposes differs from headcount in that special education students are counted at 0.25. This allocation provides a small level of additional resources to support these students and classrooms. Direct support for these students and classrooms is allocated by the District’s Educational Support Services Department based on the needs of individual classrooms and students, and is not reflected within this section. Other school resources include administrative staff, classified staff and a discretionary budget allocation.

### *Elementary*

The District’s elementary program has fifteen neighborhood schools and four language immersion programs. Each school reflects the uniqueness of its students, staff, and community. The immersion programs reflect particular visions and education philosophies and have emphases such as language and culture immersion.

#### **Adams Elementary**

**Principal: Kevin Gordon**

950 West 22nd Avenue, Eugene, OR 97405

Adams is a proud neighborhood school that emphasizes academic excellence, sustainability, citizenship, and equity. With active parent and community involvement, students are offered a variety of experiences including music, art, field trips, and participation in green school initiatives such as gardening, composting, and walking and biking to school.

#### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	422.75	30.1	17.00	24.9	Not available
2014-15	369.00	27.6	13.50	27.3	26.1
2013-14	377.00	27.8	13.50	27.9	29.0
2012-13	367.00	27.7	13.60	27.0	24.3
2011-12	386.00	n/a	14.55	26.5	23.3

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.



# About Our District

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## **Awbrey Park Elementary**

158 Spring Creek Drive, Eugene, OR 97404

**Principal: Michael Riplinger**

Awbrey Park is a thriving neighborhood school that focuses on the whole child and values parent involvement and collaboration. The integration of technology is key to rigorous and engaging classrooms. Awbrey Park offers technology-integrated instruction through the use of SMART Boards, built-in wi-fi, tablets, laptops and mounted projectors in every classroom.

### *Budgeted Teacher Allocation History:*

<b>Year</b>	<b>Projected Enrollment for Staffing</b>	<b>Needs Index</b>	<b>Teacher Allocation</b>	<b>School Student: Teacher Ratio</b>	<b>Average Class Size <sup>1</sup></b>
2015-16	374.00	39.6	14.50	25.8	Not available
2014-15	346.00	36.5	13.00	26.6	25.5
2013-14	390.00	36.1	14.50	26.9	25.5
2012-13	421.00	39.1	15.10	27.9	22.5
2011-12	405.50	n/a	15.45	26.3	24.8

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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## **Bertha Holt Elementary**

770 Calvin Street, Eugene, OR 97401

**Principal: Joyce Smith-Johnson**

Serving a very diverse community of students, the school is designed to create and maintain a fun, safe and stimulating school where all children achieve. In addition to strong classroom instruction, intensive programs are available for students with a wide range of special needs. Integrated technology instruction is provided at all grade levels.

### *Budgeted Teacher Allocation History:*

<b>Year</b>	<b>Projected Enrollment for Staffing</b>	<b>Needs Index</b>	<b>Teacher Allocation</b>	<b>School Student: Teacher Ratio</b>	<b>Average Class Size <sup>1</sup></b>
2015-16	542.00	38.1	21.25	25.5	Not available
2014-15	512.50	38.7	19.00	27.0	26.1
2013-14	505.50	38.6	19.00	26.6	28.2
2012-13	483.00	38.3	19.00	26.4	23.4
2011-12	515.50	n/a	19.58	26.3	25.1

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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# About Our District

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## Buena Vista Spanish Immersion Elementary

Principal: Juan Cuadros

1500 Queens Way, Eugene, OR 97401

Buena Vista is dedicated to academic excellence in a caring and stimulating environment. Students in grades K–3 are provided a full Spanish immersion program and students in grades 4–5 receive the immersion experience for part of the day. The school’s focus is on producing children who are bilingual and bicultural in English and Spanish.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	430.00	21.5	16.00	26.9	Not available
2014-15	378.00	18.5	13.50	28.0	26.6
2013-14	358.00	18.2	12.50	28.6	26.1
2012-13	274.00	14.1	12.51	21.9	22.4
2011-12	274.00	n/a	10.34	26.5	24.6

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

## Camas Ridge Community School

Principal: Tom Maloney

1150 East 29th Avenue, Eugene, OR 97403

Parents, students and staff work together to create a dynamic, child-centered learning community. The morning and first part of the afternoon are focused on the core instruction of language arts and math. Three art blocks are offered during the year which allows partnering with local artists and community resources and includes music, theater, video, fine arts, culinary arts and creative writing/poetry.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	400.00	29.9	15.00	26.7	Not available
2014-15	348.00	28.0	12.50	27.8	29.9
2013-14	400.00	28.7	14.50	27.6	26.2
2012-13	375.75	28.2	13.48	27.9	24.4
2011-12	383.75	n/a	14.59	26.3	25.2

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

# About Our District

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## César E. Chávez Elementary

1510 West 14th Avenue, Eugene, OR 97402

Principal: Denisa Taylor

The academic program focuses on literacy through systematic instruction. Technology is integrated across curricular areas and grade levels, with laptops available for all 3rd, 4th and 5th-grade students. A respectful, caring community with high expectations, the school honors individual successes and believes everyone can learn in an encouraging environment.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	415.00	54.2	17.00	24.4	Not available
2014-15	403.50	49.6	16.00	25.2	23.4
2013-14	434.00	48.3	17.25	25.2	26.0
2012-13	420.50	51.1	17.64	23.8	21.1
2011-12	432.50	n/a	16.71	25.9	22.6

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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## Charlemagne French Immersion Elementary

3875 Kincaid Street, Eugene, OR 97405

Principal: Eric Anderson

Charlemagne is a French/English bilingual school for grades K–5 where students develop oral and written fluency in French and English. Students are expected to meet or exceed the State of Oregon’s English grade level standards in math, reading, writing and science and to become fluent French speakers.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	338.00	11.5	11.50	29.4	Not available
2014-15	285.00	11.8	10.00	28.5	27.0
2013-14	291.00	10.4	10.00	29.1	26.2
2012-13	268.50	10.6	9.11	29.5	25.9
2011-12	260.00	n/a	9.82	26.5	25.5

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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# About Our District

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## Corridor Elementary

250 Silver Lane, Eugene, OR 97404

**Principal: Tom Piowaty**

Choice is the essence of Corridor—not only the choice to be here but also opportunities throughout the day for students to choose how they will accomplish mastery of a certain skill. Students commit their mornings to reaching their highest academic potential and then engage in an extensive afternoon elective program.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	271.00	28.2	10.00	27.1	Not available
2014-15	248.50	25.1	9.00	27.6	27.7
2013-14	248.50	25.0	9.00	27.6	26.5
2012-13	254.00	25.7	9.04	28.1	26.0
2011-12	241.00	n/a	9.16	26.3	23.1

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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## Edgewood Elementary

577 East 46th Avenue, Eugene, OR 97405

**Principal: Larry Williams**

Edgewood offers a strong academic program with a variety of instructional strategies, approaches, and enrichments implemented into an integrated curriculum approach. Students are given responsibility for their behavior in a positive, caring environment. The program offers PE, computer lab, library, music and an after-school choir.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	359.00	23.2	14.50	24.8	Not available
2014-15	349.50	21.4	12.50	28.0	27.6
2013-14	362.00	23.1	13.00	27.8	26.7
2012-13	370.00	23.6	14.19	26.1	23.1
2011-12	398.50	n/a	16.01	24.9	24.7

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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# About Our District

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## Edison Elementary

1328 East 22nd Ave., Eugene, OR 97403

**Principal: Thomas Horn**

At Edison teachers provide a challenging, comprehensive curriculum while fostering an environment where mutual respect, exploration and risk-taking are encouraged. Strong core academic programs utilize integrated curricula and differentiated instructional practices. The program includes marine and aquatic science, technology, physical education, art, and music.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	340.00	26.8	12.50	27.2	Not available
2014-15	320.50	25.3	11.50	27.9	29.0
2013-14	304.00	21.9	11.00	27.6	29.5
2012-13	317.00	20.4	11.10	28.6	26.5
2011-12	286.00	n/a	10.75	26.6	24.9

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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## Family School

1650 West 22nd Avenue, Eugene, OR 97405

**Principal: Jeffrey Johnson**

Family School embraces child-centered, developmental learning that involves families, students and teachers working together in a multi-grade classroom. The project-based curriculum is flexible and adapted to meet the needs of students, allowing each student to progress at her or his own pace.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	168.00	36.4	6.50	25.8	Not available
2014-15	155.00	34.1	5.50	28.2	27.2
2013-14	178.00	33.7	6.25	28.5	25.9
2012-13	131.00	33.7	5.50	23.8	25.0
2011-12	137.50	n/a	5.23	26.3	23.2

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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# About Our District

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## Gilham Elementary

3307 Honeywood Street, Eugene, OR 97408

Principal: Gina Wilde

Gilham offers an atmosphere of high academic standards while providing an enthusiastic and progressive educational environment. Parents and staff partner together to encourage success and to take pride in academic excellence. Supplementing strong core programs, integrated classroom technology, library, music, and PE are also offered.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	483.25	29.7	18.00	26.8	Not available
2014-15	420.25	25.3	15.00	28.0	26.9
2013-14	459.25	26.9	16.50	27.8	26.9
2012-13	417.00	23.9	17.50	23.8	24.7
2011-12	497.75	n/a	18.74	26.6	23.6

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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## Howard Elementary

700 Howard Avenue, Eugene, OR 97404

Principal: Allan Chinn

Howard offers a rigorous curriculum that challenges students and prepares them with 21st century skills. Rigorous academic explorations coupled with the daily immersion of technology into everyday teaching and learning helps students grow into thinkers and problem solvers of the future.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	373.00	50.3	15.50	24.1	Not available
2014-15	312.25	51.8	12.50	25.0	27.8
2013-14	288.75	47.9	11.50	25.1	25.7
2012-13	264.50	49.1	10.09	26.2	22.5
2011-12	262.75	n/a	10.16	25.9	21.9

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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# About Our District

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## McCornack Elementary

1968 Brittany St., Eugene, OR 97405

Principal: Londa Rochholz

McCornack's teaching staff is committed to helping students develop their highest potential and meet the challenges of a diverse and ever-changing world. Strong academic skills are emphasized, including effective communication skills, problem solving, cooperative work habits and a sense of social responsibility.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	347.00	46.2	13.50	25.7	Not available
2014-15	310.00	46.3	12.00	25.8	26.0
2013-14	322.50	41.5	11.50	28.0	26.2
2012-13	352.75	41.1	13.15	26.8	21.1
2011-12	358.50	n/a	13.65	26.3	27.3

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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## River Road/El Camino del Río Elementary

120 West Hilliard Avenue, Eugene, OR 97404

Principal: Joel Lavin

River Road/El Camino del Río is a comprehensive and inclusive dual immersion program. Dual immersion offers a unique opportunity for native English and Spanish speakers to work together to become bilingual and bi-literate. Staff strive to balance classes with equal numbers of native Spanish and English speakers.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	367.00	47.8	15.00	24.5	Not available
2014-15	313.50	45.7	12.00	26.1	23.9
2013-14	314.00	43.3	12.50	25.1	21.6
2012-13	312.00	50.4	12.45	25.1	20.1
2011-12	368.00	n/a	14.23	25.9	20.1

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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# About Our District

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## Spring Creek Elementary

560 Irvington Drive, Eugene, OR 97404

**Principal: Vacant**

Spring Creek is a family-oriented school with strengths in teaching basic skills in reading, writing, mathematics, social studies, science, art, health, music and PE. Skilled and experienced teachers are committed to providing a comprehensive program in a positive, caring environment, while preparing students for success at middle school.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	337.75	44.4	13.50	25.0	Not available
2014-15	324.25	40.6	12.50	25.9	25.4
2013-14	332.50	40.3	12.50	26.6	24.1
2012-13	301.25	38.3	11.64	25.9	24.5
2011-12	303.50	n/a	11.60	26.2	24.3

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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## Twin Oaks Elementary

85916 Bailey Hill Road, Eugene, OR 97405

**Principal: Kathy Owen**

The goal of Twin Oaks is to maintain a welcoming, safe and interesting learning environment where students are motivated and achieve at high levels. Twin Oaks has a strong academics-focused program and includes integrated technology in all academic areas. Staff prepare students for lifelong learning by nurturing their developmental growth and providing a strong foundation for literacy and math skills.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	215.00	32.7	9.00	23.9	Not available
2014-15	211.50	35.8	8.00	26.4	24.7
2013-14	203.50	37.2	8.00	25.4	28.8
2012-13	177.50	35.4	8.01	22.2	23.1
2011-12	200.00	n/a	7.60	26.3	22.8

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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# About Our District

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## Willagillespie Elementary

1125 Willagillespie Road, Eugene, OR 97401

**Principal: David Jacobson**

Making data-driven decisions, staff at Willagillespie set high expectations for themselves and students. The educational program is comprehensive, and students learn in a safe, positive and caring atmosphere.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	472.25	33.4	18.00	26.2	Not available
2014-15	471.00	32.9	17.50	26.9	25.6
2013-14	492.75	32.5	18.00	27.4	27.3
2012-13	452.25	33.7	18.00	25.1	23.8
2011-12	453.00	n/a	18.28	24.8	22.9

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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## Yujin Gakuen Japanese Immersion Elementary

250 Silver Lane, Eugene, OR 97404

**Principal: Tom Piowaty**

Yujin Gakuen Japanese Immersion School was the first public Japanese immersion school in the nation. Students learn Japanese with licensed native Japanese teachers, interns from Japanese universities, and other Japanese volunteers.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size <sup>1</sup>
2015-16	292.00	22.8	10.50	27.8	Not available
2014-15	261.50	24.2	9.50	27.5	27.0
2013-14	241.00	21.8	8.50	28.4	26.6
2012-13	240.00	25.0	8.72	27.5	25.0
2011-12	249.50	n/a	9.45	26.4	21.1

<sup>1</sup> Average class size for 2011-12 and 2012-13 is as of the last day of school. Average class size for 2013-14 and 2014-15 is as of October 1.

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# About Our District

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## **Middle**

The District's middle school program (grades 6-8) consists of eight middle schools, including one alternative middle school (Arts and Technology Academy) and four language immersion programs.

### **Arts and Technology Academy (ATA)**

**Principal: Jeffrey Johnson**

1650 West 22nd Avenue, Eugene, OR 97405

Through the integration of science, technology, engineering, arts, and math, ATA students can attain knowledge and skills that will pave the road for future academic success. As a *Project Lead the Way* school, students are introduced to and use the design process to solve problems and understand the influence that creative and innovative design has on our lives.

#### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2015-16	322.25	46.4	12.20	26.4	Not available
2014-15	271.00	46.3	10.30	26.3	24.9
2013-14	290.51	47.3	11.00	26.4	26.1
2012-13	299.00	45.8	11.14	26.8	29.3
2011-12	295.76	n/a	10.62	27.9	30.5

### **Cal Young Middle School**

**Principal: Kim Watry**

2555 Gilham Road, Eugene, OR 97408

Cal Young Middle School provides an active, comprehensive instructional program designed to prepare students to succeed in high school and to meet or exceed state standards. In addition to core instructional classes, elective courses pique student interest and meet the developmental needs of middle-level students. Technology is infused throughout the curriculum with many laptop computers and tablets available for student use.

#### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2015-16	519.00	22.4	18.00	28.8	Not available
2014-15	536.00	20.1	18.40	29.1	30.6
2013-14	568.11	20.7	19.60	29.0	30.8
2012-13	569.00	22.0	20.10	28.3	31.7
2011-12	563.31	n/a	19.94	28.3	32.3

# About Our District

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## Kelly Middle School

850 Howard Avenue, Eugene, OR 97404

Principal: Wes Flinn

Kelly is committed to fostering lifelong learners who are prepared academically and socially for the transition to high school. Teachers and administrators strive to educate the whole student by extending instruction from the core subject areas into PE, music, writing and second-language learning environments. Small learning communities allow students and teachers to get to know each other well, to build on students' strengths, and to encourage the development of new skills and abilities.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2015-16	403.00	42.8	15.60	25.8	Not available
2014-15	417.00	44.3	16.20	25.7	25.7
2013-14	415.00	44.0	15.60	26.6	26.5
2012-13	408.00	43.5	15.39	26.5	32.8
2011-12	434.61	n/a	15.60	27.9	33.5

## Kennedy Middle School

2200 Bailey Hill Road, Eugene, OR 97405

Principal: Charles Smith

Kennedy's program promotes community outreach and involvement for students, preparing them for a world beyond the school walls. Specialized programs and activities that develop students' unique talents and interests are available throughout the year.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2015-16	446.00	34.0	16.20	27.5	Not available
2014-15	480.00	30.8	17.10	28.1	27.0
2013-14	521.00	32.7	18.80	27.7	28.5
2012-13	533.00	31.2	19.37	27.5	30.8
2011-12	520.74	n/a	18.55	28.1	34.1

# About Our District

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## Madison Middle School

875 Wilkes Drive, Eugene, OR 97404

Principal Scott Marsh

At Madison Middle School, all students take language arts, social studies, math and science. Madison offers a wide range of elective opportunities, including PE, band, choir, drama, home economics, art, digital media and wood shop. Madison is an AVID school and provides academic support for all students, including: TAG student services, Learning Center and Regional Learning Center programs, tutoring, homework help, math support using Math 360, and reading support using Read Right.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2015-16	452.00	34.7	16.40	27.6	Not available
2014-15	472.00	32.7	17.00	27.8	27.5
2013-14	478.00	33.4	17.20	27.8	29.3
2012-13	488.25	35.0	17.95	27.2	27.5
2011-12	453.42	n/a	16.21	28.0	34.0

## Monroe Middle School

2800 Bailey Lane, Eugene, OR 97401

Principal: Mike Johnson

Monroe is a school where academic achievement is valued by staff, students, and parents. Staff recognize the unique needs of early adolescent students and design developmentally appropriate instruction with a focus on literacy. Also available is a well-rounded elective program, offering Spanish and French, and performing arts options such as orchestra, band, drama and talent exhibitions, physical education, technology and art.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2015-16	488.25	29.4	17.40	28.1	Not available
2014-15	508.25	29.2	18.00	28.2	26.5
2013-14	545.46	27.6	19.20	28.4	26.8
2012-13	542.00	26.6	19.42	27.9	29.9
2011-12	531.38	n/a	18.89	28.1	31.7



# About Our District

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## Roosevelt Middle School

Principal: Chris Mitchell

680 East 24th Avenue, Eugene, OR 97405

Roosevelt balances scholastic excellence with a choice of electives and exploration. The comprehensive counseling and special education services offer a wide range of support to all students. The House/Advisor system is a critical component of the RMS program; each teacher advises approximately 25 students, who remain in the same House for their three-year career at Roosevelt.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2015-16	572.00	19.1	19.80	28.9	Not available
2014-15	575.00	18.4	19.60	29.3	31.8
2013-14	578.00	21.0	19.80	29.2	30.6
2012-13	561.00	21.5	20.03	28.4	33.0
2011-12	535.59	n/a	18.95	28.3	31.6

## Spencer Butte Middle School

Principal: Greg Borgerding

500 East 43rd Avenue, Eugene, OR 97405

Spencer Butte Middle School provides a small, student-centered environment while providing enrichment opportunities of a larger school. Staff are dedicated to accommodating individual students' needs while encouraging them to reach their full potential through a combination of integrated hands-on projects, involvement in a comprehensive arts program and academic skills instruction.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2015-16	428.50	23.3	15.00	28.6	Not available
2014-15	439.25	21.3	15.20	28.9	28.5
2013-14	443.50	22.4	15.20	29.2	27.9
2012-13	431.50	21.3	15.21	28.4	29.6
2011-12	419.51	n/a	14.86	28.2	30.5

# About Our District

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## **High**

The District's high school program (grades 9-12) consists of four regional high schools and one alternative education option school (Early College and Career Options – ECCO).

An international high school program offers classes on three high school campuses (Churchill, Sheldon, and South Eugene) and is accredited by the International Baccalaureate program. This program is a four-year interdisciplinary curriculum focused on the study of nations, their cultures, history, artistic expression, and political, economic and belief systems.

### **Churchill High School**

**Principal: BJ Blake**

1850 Bailey Hill Road, Eugene, OR 97405

Churchill is a caring academic community where teachers, students, parents and colleagues work collaboratively and where decision-making focuses on doing what's best for students first and foremost. The spirit of the school is a belief that high school education should be academically rigorous and attentive to the needs of the community, because intellectual and personal growth go hand in hand. Churchill is one of three campuses that host the Eugene International High School (IHS) program.

#### *Budgeted Teacher Allocation History:*

<b>Year</b>	<b>Projected Enrollment for Staffing</b>	<b>Needs Index</b>	<b>Teacher Allocation</b>	<b>School Student: Teacher Ratio</b>	<b>Average Class Size</b>
2015-16	1,162.00	33.9	39.75	29.2	Not available
2014-15	1,099.00	31.0	38.00	28.9	26.2
2013-14	1,037.00	31.2	36.00	28.8	27.1
2012-13	991.00	28.7	37.18	26.7	29.5
2011-12	1,063.12	n/a	39.61	26.8	27.3

# About Our District

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## North Eugene High School

200 Silver Lane, Eugene, OR 97404

**Principal: Casandra Kamens**

North Eugene High School has a long and proud tradition in the River Road and Santa Clara communities. An outstanding and deeply caring teaching, counseling, classified and administrative staff believe in the potential of every student and have created a dynamic and expansive program designed to address students' post-secondary goals. North Eugene is an International Baccalaureate World School and every student has access to a comprehensive IB diploma program. All students are able to pursue a rich and rigorous curriculum in every subject area, including advanced science and math courses, a variety of fine, applied and performing arts, and robust Career-Technical Education programs.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2015-16	961.00	46.2	34.75	27.7	Not available
2014-15	1,023.50	40.3	36.75	27.9	23.7
2013-14	1,027.02	39.3	36.75	27.9	22.1
2012-13	1,070.50	36.5	38.57	27.8	25.2
2011-12	994.74	n/a	37.23	26.7	28.9

## Sheldon High School

2455 Willakenzie Road, Eugene, OR 97401

**Principal: Bob Bolden**

Sheldon High School provides all students the opportunity to learn in a caring and supportive environment. Rigorous curriculum provides an opportunity for students to meet Oregon state standards and the Knowledge and Skills for University Success college readiness standards. Academic programs, along with a wide array of extracurricular activities, challenge students, staff and Sheldon families to create a student-centered culture that emphasizes intellectual competence, active participation and mutual respect for the qualities each member brings to a multicultural and diverse community. Sheldon is one of three campuses that host the Eugene International High School (IHS) program.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2015-16	1,388.00	25.3	46.25	30.0	Not available
2014-15	1,376.00	21.7	46.00	29.9	26.7
2013-14	1,439.00	22.2	48.15	29.9	27.2
2012-13	1,426.00	22.4	48.77	29.2	24.9
2011-12	1,416.20	n/a	51.86	27.3	31.2

# About Our District

## South Eugene High School

400 East 19th Avenue, Eugene, OR 97401

Principal: J. Andrew Dey

South Eugene's rigorous curriculum includes college preparatory science and math courses, vibrant literature offerings, relevant experiences in the social studies, and a variety of fine, applied and performing arts, in addition to health and physical education classes. Students interested in music and theater thrive at South, as do those interested in fine arts, culinary arts, advanced computer skills and business/marketing. Students and staff take pride in the sheer number of exceptional opportunities available at the open-campus school. South Eugene is one of three campuses that host the Eugene International High School (IHS) program.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio	Average Class Size
2015-16	1,466.00	20.1	48.00	30.5	Not available
2014-15	1,381.00	16.9	45.25	30.5	29.4
2013-14	1,388.00	16.2	45.00	30.8	29.3
2012-13	1,345.50	15.9	45.50	29.6	29.8
2011-12	1,417.66	n/a	51.74	27.4	32.5

## Early College & Career Options (ECCO)

4000 E. 30th Avenue, Building 10, Eugene, OR 97405

Administrator: Brad New

Early College & Career Options (ECCO) High School is 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. Opportunities for independent study and nontraditional methods for completing graduation requirements are provided. The academic programs stress community, personal growth and social success. Instruction is largely individualized and students are encouraged to take responsibility for their own learning and discipline. A school-to-work and school-to-college transition program allows students to explore career opportunities or attend Lane Community College while they earn high school credit.

### *Budgeted Teacher Allocation History:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio
2015-16	250.00	91.7	10.50	23.8
2014-15	250.00	72.6	9.75	25.6
2013-14	255.00	76.8	10.25	24.9
2012-13*	226.00	59.6	8.73	25.9
2011-12*	270.63	n/a	10.21	26.5

\*Eugene Education Options

As of 2014-15, ECCO is program staffed at maximum enrollment of 250 students as enrollment can fluctuate significantly throughout the program year.

Note that average class size is not tracked for the ECCO program.

# About Our District

## Open Books Project

The Open Books Project provides information about Oregon K-12 school spending in a simple, easy-to-understand format, and also presents information about how well schools are meeting the needs of students. Information is available on district spending, and users can compare districts.

Information is also available from Oregon's school and district report cards, including student progress and outcomes, the curriculum and learning environments, and student demographics. For more information visit the Open Books Project website: [www.openbooksproject.org](http://www.openbooksproject.org).

**OREGON REPORT CARD 2012 - 13**

**EUGENE SD 4J**  
COMPARE TO OTHER DISTRICTS »

Find in this district: Elementary Schools (23) »  
Middle Schools (7) »  
High Schools (6) »

HOME DISTRICT PROFILE PROGRESS OUTCOMES CURRICULUM & LEARNING ENVIRONMENT FEDERAL TITLE I DESIGNATION 2011/12 FINANCIALS

**FROM THE DISTRICT SUPERINTENDENT**  
SUPERINTENDENT Sheldon Berman

200 N Monroe St  
Eugene, OR 97402-4295, (541) 790-7700  
<http://www.4j.lane.edu>

At Eugene School District 4J, we are proud of our history of excellence, equity and choice. That history is built on the work of outstanding students, creative teachers, dedicated staff members, involved parents and a supportive community, all working together to create a system of remarkable schools.

We believe that every student in every school can excel—and that we have a responsibility to ensure every student has that opportunity. Overall, our student achievement, growth and graduation results are strong. However, we still have a distance to go in fulfilling our commitment to help all students succeed.

We are focusing our efforts to: • Increase achievement for all students • Close the achievement gap • Implement the Common Core State Standards • Prepare all students to be ready for college and career • Increase graduation rates to 100% by 2020–21.

To learn more about Eugene School District 4J and the comprehensive education provided by our outstanding schools, please visit [www.4j.lane.edu](http://www.4j.lane.edu) or contact your school.

Thank you,  
Superintendent Dr. Sheldon Berman

**Key academic highlights:**  
Did at least 95% of students in this district take state exams?  
 YES  NO

For more report card measures including detailed demographic information visit [www.ode.state.or.us/go/SchoolRC](http://www.ode.state.or.us/go/SchoolRC)

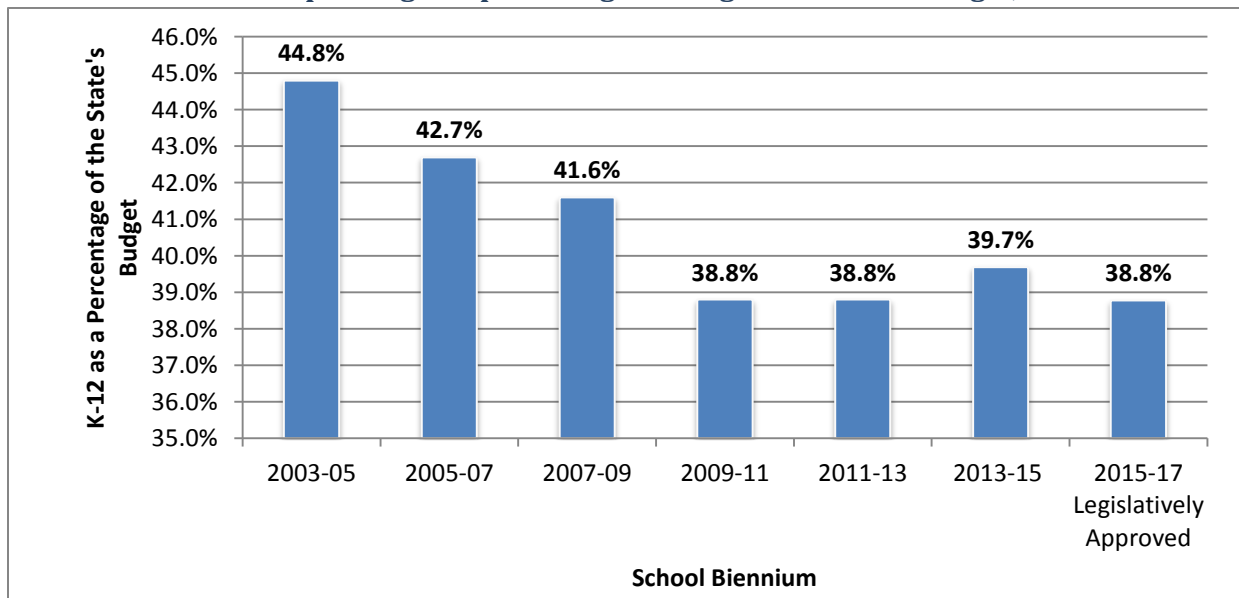
# About Our District

## History of State Funding

Over the last twelve years, K-12 education's share of the Oregon state budget has fallen from 44.8% to only 38.8% of the 2015-17 Legislatively Approved budget (Figure 1). It recovered some ground in the 2013 legislative session, but will once again fall based on the current Legislatively Approved budget. 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 2 shows the decline in state school funding per pupil since 2007-08. This is shown adjusted for inflation in Figure 3. State school funding levels in 2013-14 and 2014-15 show continued improvement over prior years, 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. We are not certain of the future of sequestration cuts and the budget reflects revenues as reported by agencies.

**Figure 1. K-12 Education spending as a percentage of Oregon's Biennial Budget, 2003-05 to 2015-17**

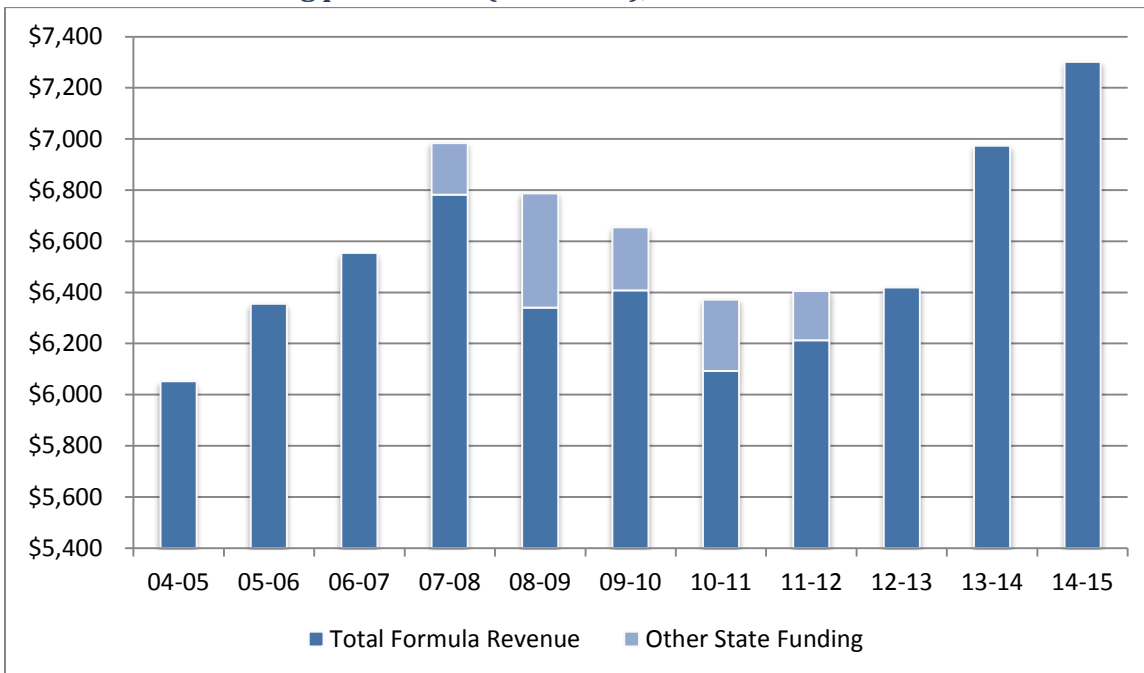


Source: COSA; Oregon Legislative Fiscal Office 2013-15 Legislatively Approved budget; 2015-17 Legislatively Approved budget



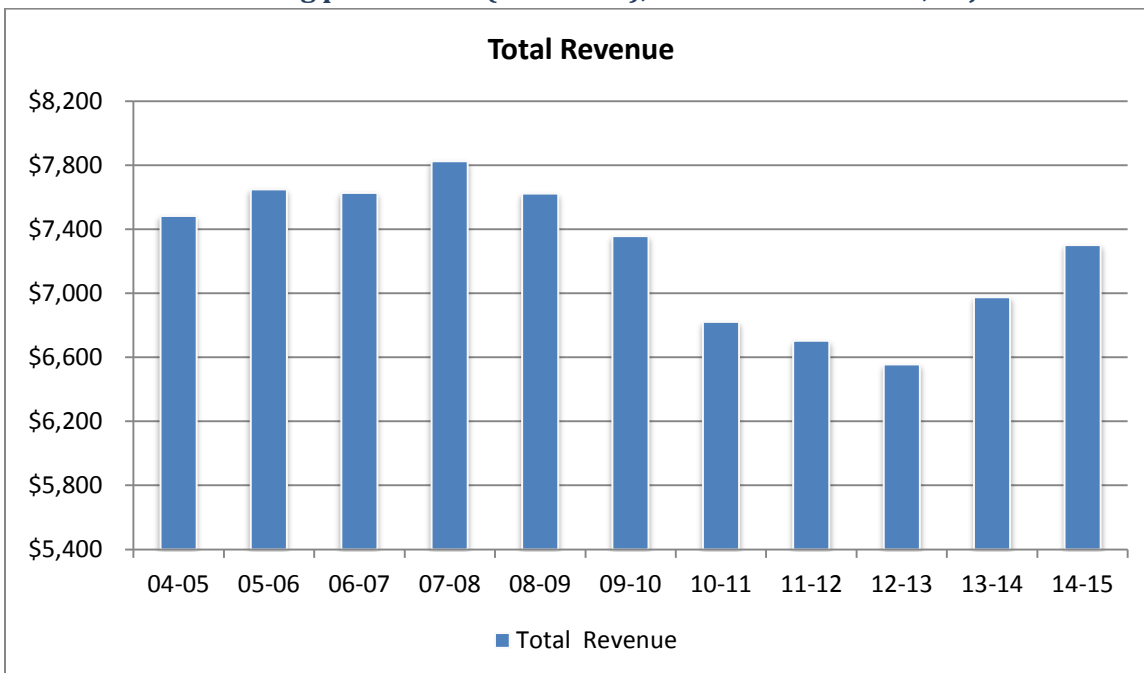
# About Our District

**Figure 2. State School Funding per student (statewide), 2004-05 to 2014-15**



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

**Figure 3. State School Funding per student (statewide), 2004-05 to 2014-15, adjusted for inflation**



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

# About Our District

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## History of Local Support

### Oregon Property Tax Measures

#### ***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% 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 real market 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).

The original Measure 50 language did not allow school districts or educational service districts to use local option levies; however legislation passed in 1999 enabled school districts to seek approval of local option levies to support operations and/or capital needs starting in 2000-01. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option levies for more than a year may be filed as either a fixed dollar amount per year or a tax rate. Operating levies cannot exceed five years, and capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s). Revenues from local option levies are outside the State School Fund Formula.

#### ***Measure 56***

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

# About Our District

## Local Support

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 three renewals of the local option levy.

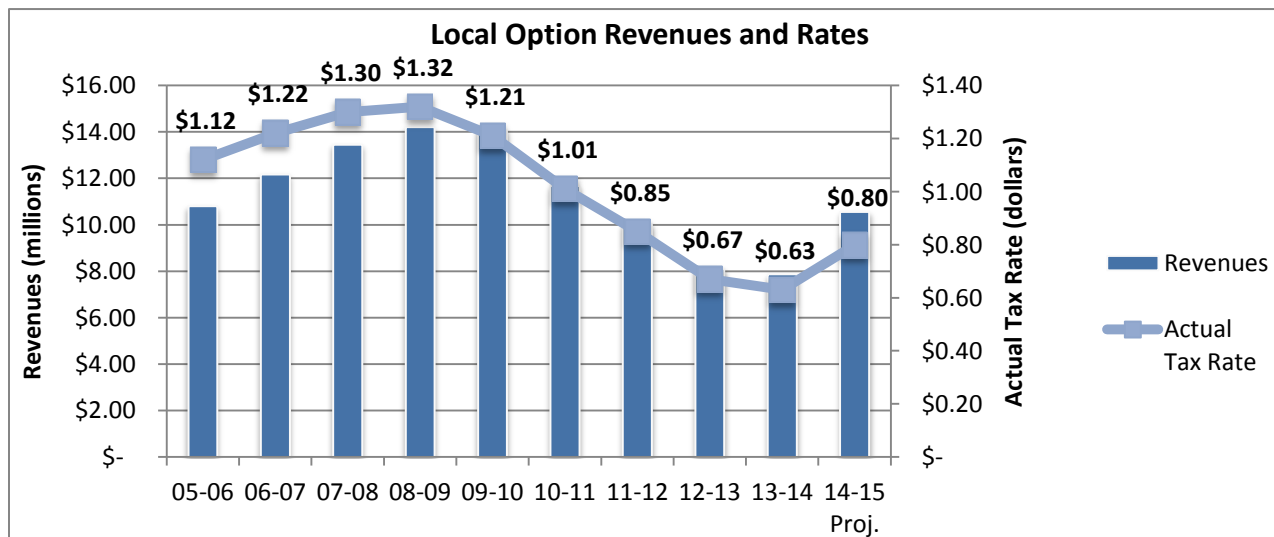
### Local Option Levy Revenue

In May 2000, District voters approved a five-year local option levy of \$1.50 per \$1,000 of assessed property value to assist with operations. Since the passage of Measure 5 in 1990, this was the first opportunity for District voters to increase school operating funds above the State School Fund formula. Voters renewed the local option in November 2004, 2008 and 2014. The current local option will be levied for five years from 2015-16 through 2019-20.

The stability of this revenue source is largely dependent on the real market value of each property in the District increasing by at least the same rate as the assessed value (which is limited to a 3% increase per year up to the real market value). In a slower economy, real market value may increase at a slower rate than assessed value or fall.

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. When the gap between real market value and assessed value is not sufficient to generate the full \$1.50 tax rate, a property is said to be “in compression” and the taxes paid are only a part of the tax rate imposed. On one end, if assessed value and real market value are the same for a particular property, no taxes are due. On the other end, if the assessed value is well below the real market value, the full \$1.50 rate is due. Most taxpayers are paying less than the full rate. Since 2005-06 the average “actual rate” received by the District has been as low as \$0.63 per \$1,000 in 2013-14 (\$7.9 million total) and as high as \$1.32 in 2008-09 (\$14.2 million total). The falling real market values beginning in 2010 drove down the actual rate every year between 2010 and 2014. Local option revenue is projected to rise to \$0.80 per \$1,000 in 2014-15 (\$10.6 million total), due to the recovering economy.

The local option calculation requires that compression be calculated for each property separately and it is therefore difficult to predict the effect of compression on District revenue.



# About Our District

## 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. However, in 2009, the 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 Financial Plan section of the budget document, under Debt Service Fund.

## Bond and Levy Election Record <sup>1</sup>

Year	Type of Election	Amount			
		Requested	Yes Votes	No Votes	% Passed
11/03/1992	G.O. Bonds	\$74,300,000	38,717	27,939	58.1%
11/08/1994	G.O. Bonds	6,000,000	28,378	22,632	55.6
11/03/1998	G.O. Bonds	12,200,000	32,294	16,823	65.7
05/15/2000	Local Option Levy <sup>2</sup>	27,100,000	28,449	16,229	63.7
05/21/2002	G.O. Bonds	116,000,000	26,248	12,681	67.4
11/02/2004	Local Option Renewal <sup>3</sup>	31,250,000	53,674	20,845	72.0
11/04/2008	Local Option Renewal <sup>4</sup>	80,140,000	49,568	28,297	63.7
05/17/2011	G.O. Bonds	70,000,000	27,162	15,838	63.2
05/21/2013	G.O. Bonds	170,000,000	24,672	14,266	63.4
11/04/2014	Local Option Renewal <sup>5</sup>	40,000,000	48,036	15,344	75.8

<sup>1</sup> Lane County voters only.

<sup>2</sup> Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years from 2000-01 through 2004-05. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

<sup>3</sup> Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years from 2005-06 through 2009-10. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

<sup>4</sup> Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years from 2010-11 through 2014-15. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

<sup>5</sup> Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years from 2015-16 through 2019-20. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

# About Our District

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## **Achievement Compact**

An achievement compact is an annual partnership agreement between the state and each school district or other public education institution that defines key measures of student success and sets targets for achievement, as determined by the district or institution.

The goals outlined in the District's 2014-15 Achievement Compact on the following page were set to be both realistic and challenging. Whenever possible, the target rate of improvement in each indicator was set at the same level as in previous achievement compacts.

The goals related to passing rates in student statewide assessments were set in terms of passing rates in the Oregon Assessment of Knowledge and Skills (OAKS), even though Oregon moved in 2014-15 to administer the Smarter Balanced assessments instead of the OAKS. Our hope is that when passing rates for the Smarter Balanced assessments are announced, their equivalents in terms of OAKS passing rates will also be announced.

# About Our District

## Eugene SD 4J Achievement Compact 2014-2015

College and Career Ready: Are students completing high school ready for college or career?										
	2008-09 Cohort	Disadvantaged	2009-10 Cohort	Disadvantaged	2010-11 Cohort	Disadvantaged	2011-12 Cohort Goal	Disadvantaged Goal	2014-15 Cohort 4-yr. Goal	Disadvantaged 4-yr Goal
4-Year Graduation Rate	66.1%	55.1%	64.0%	47.8%	NA	NA	77.0%	66.0%		
5-Year Completion Rate	81.5%	72.7%	NA	NA	91.0%	84.0%				
3+ College Level Courses	NA	NA	NA	NA	NA	NA	30.0%	25.0%		
Post-Secondary Enrollment	53.5%	48.6%	NA	NA	NA	NA	71.0%	60.0%		

Progression: Are students making sufficient progress toward college and career readiness?										
	All Students 2011-12	Disadvantaged	All Students 2012-13	Disadvantaged	All Students 2013-14	Disadvantaged	Goal (All) 2014-15	Disadvantaged Goal	4-Year Goal (All) 2017-18	Disadvantaged 4-yr Goal
Kinder Assessment Participation	NA	NA	NA	NA	98.5%	98.3%	99.0%	99.0%		
3rd Grade Reading Proficiency	79.7%	70.8%	78.9%	70.0%	76.6%	65.8%	83.0%	70.0%		
5th Grade Math Proficiency	65.0%	50.9%	63.4%	47.9%	60.1%	47.3%	68.0%	50.0%		
6th Grade Not Chronically Absent	89.6%	86.1%	83.6%	78.4%	98.8%	98.1%	87.0%	85.0%		
8th Grade Math Proficiency	74.7%	61.1%	71.3%	59.2%	73.4%	61.0%	77.0%	62.0%		
9th Grade On Track to Graduate	NA	NA	NA	NA	79.5%	67.3%	87.0%	79.0%		
9th Grade Not Chronically Absent	83.1%	75.3%	79.0%	71.5%	94.5%	90.4%	82.0%	77.0%		

Equity: Are students succeeding across all buildings and populations?					
	2012-13	2013-14	2014-15	2015-16 Goal	4-Year Goal (2018-19)
Priority & Focus Schools (Includes schools with lowest overall rating on Oregon Report Card)	NA	4	4	4	

Local Priorities: What other measures reflect key priorities in the district? (Optional, up to 3)										
	All Students 2011-12	Disadvantaged	All Students 2012-13	Disadvantaged	All Students 2013-14	Disadvantaged	Goal (All) 2014-15	Disadvantaged	4-Year Goal (All) 2017-18	Disadvantaged 4-yr Goal

Investment: What is the public investment in the district? (Does not include capital investments)				
	2012-13 (Actual)	2013-14 (Budgeted)	2014-15 (Budgeted)	2014-15 QEM calculation of district share
Formula Revenue	\$120,501,294	\$129,093,359	\$134,989,799	\$162,109,535
Local Revenue (Not passed through formula)			\$21,865,778	
Federal Revenue			\$13,189,583	
State Grants (Not passed through formula)			\$1,134,129	

KEY for 2013-2014 ACHIEVEMENT COMPACT
<i>Italics Bold</i> = District provided goal
<b>Bold</b> = ODE provided outcome
<i>Italics</i> = District provided optional field
NA = Not Available

# About Our District

## Academic Performance Indicators

### Board Goals

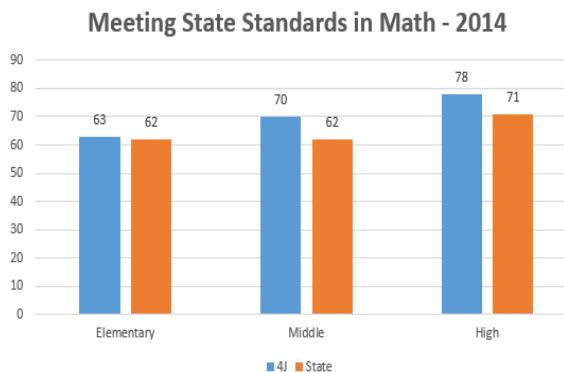
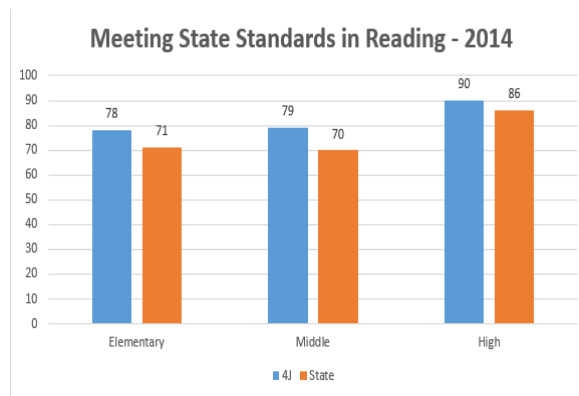
- Increase achievement for every student and close the achievement gap.
- Build our staff capacity to perform at a high level.
- Provide prudent stewardship of district resources to best support student success, educational equity and choice.
- Engage students, families, staff, the community, elected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

### Introduction

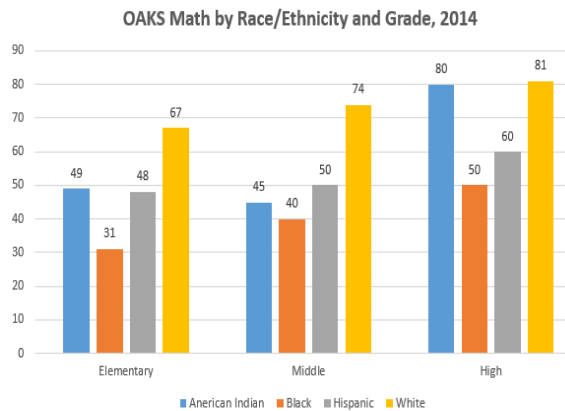
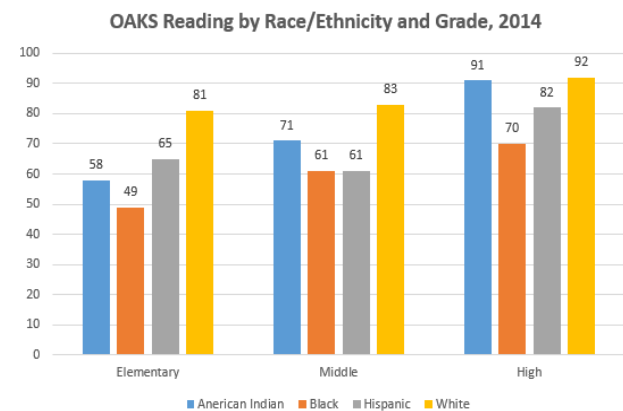
Eugene School District 4J strives for excellence in all areas of its operations, driven by its mission to do what's best for students. In this section are key indicators of how well the District is carrying out this mission.

### Student Achievement

The District has a strong record of fostering student achievement. Results of the 2014 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.



# About Our District

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## *Progress on the Achievement Gap*

Closing the achievement gap continues to be a primary goal of the School Board. 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 and Asian 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
2011-12	60%	>90%	62%	63%	82%
2012-13	66%	82%	58%	62%	81%
2013-14	58%	91%	49%	65%	81%

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

	Am. Indian	Asian	Black	Hispanic/Latino	White
2011-12	68%	76%	60%	58%	80%
2012-13	62%	86%	58%	60%	81%
2013-14	71%	87%	61%	61%	83%

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

	Am. Indian	Asian	Black	Hispanic/Latino	White
2011-12	82%	90%	75%	69%	92%
2012-13	73%	90%	74%	78%	90%
2013-14	91%	94%	70%	82%	92%

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

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

	Am. Indian	Asian	Black	Hispanic/Latino	White
2011-12	53%	85%	41%	48%	72%
2012-13	46%	79%	38%	49%	69%
2013-14	49%	80%	31%	48%	67%

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

	Am. Indian	Asian	Black	Hispanic/Latino	White
2011-12	45%	82%	46%	51%	73%
2012-13	38%	85%	49%	52%	72%
2013-14	45%	89%	40%	50%	74%

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

	Am. Indian	Asian	Black	Hispanic/Latino	White
2011-12	67%	85%	36%	49%	77%
2012-13	60%	90%	47%	56%	76%
2013-14	80%	81%	50%	60%	81%

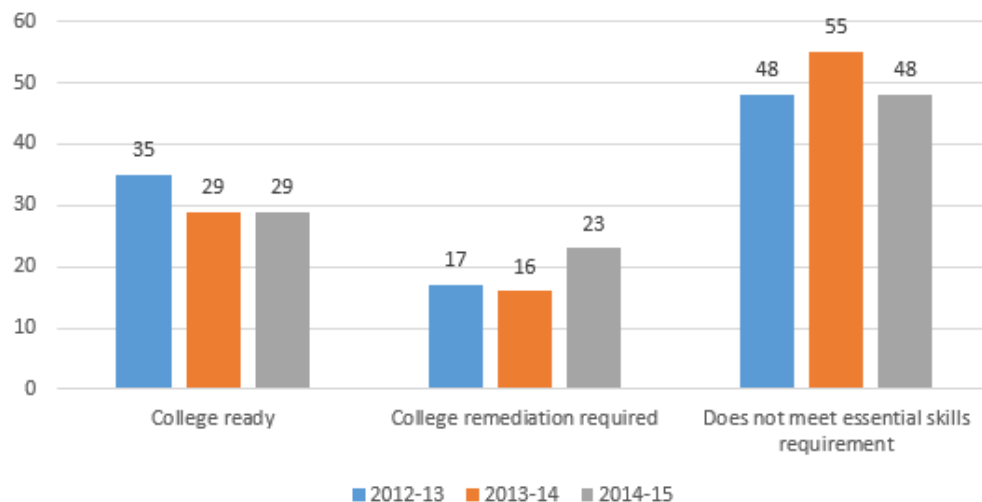


# About Our District

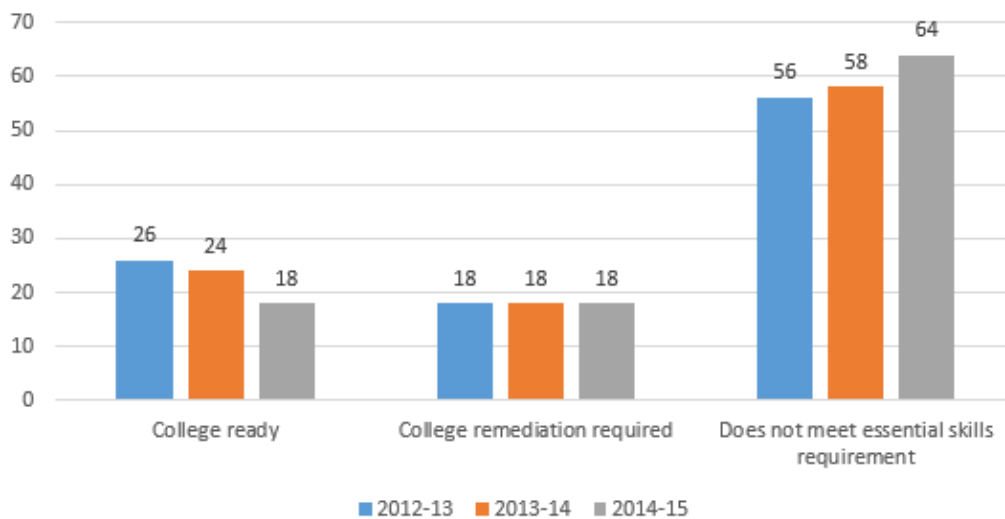
## College and Career Readiness

The PLAN test predicts college and career readiness. Recent results indicate the majority of the District's 10<sup>th</sup> graders in 2014-15 are not on track to be prepared for success in college.

### PLAN test prediction of college and career readiness for 10<sup>th</sup> graders reading, 2012-13 to 2014-15



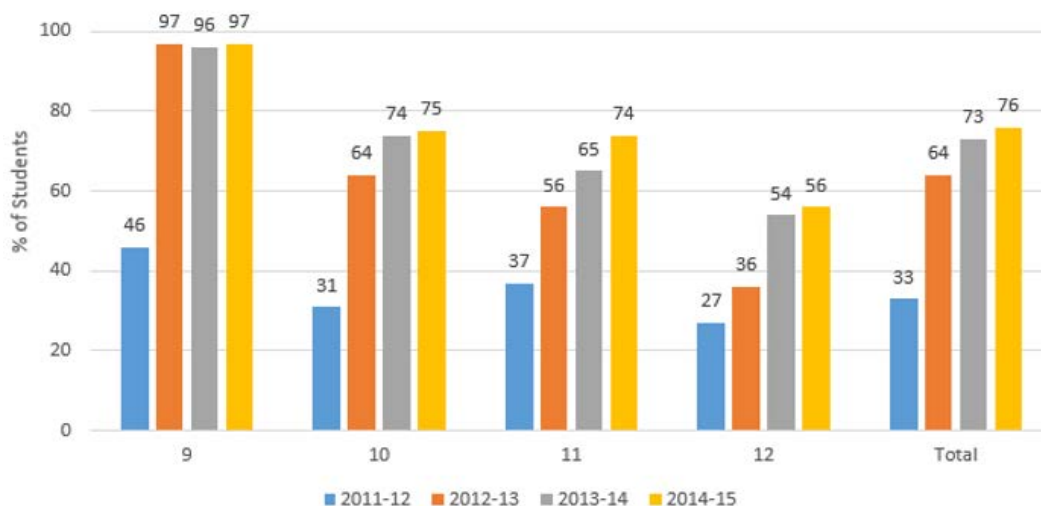
### PLAN test prediction of college and career readiness for 10<sup>th</sup> graders math, 2012-13 to 2014-15



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 9<sup>th</sup> graders. Providing all 9<sup>th</sup> grade students with a full academic schedule has already increased learning time at the beginning of students' high school careers.

# About Our District

## Percentage of students in 4J comprehensive high schools with full schedules



### State Report Card Results 2011-14

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. The report card for the District and each school may be viewed at: <http://www.ode.state.or.us/data/reportcard/reports.aspx>. Once at the website, select Eugene SD 4J from the drop-down box. Information in this section has been obtained from Eugene School District's report card and other District data.

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	2014
Early College & Career Options	NR	NR	1	1
Churchill	Sa	Sa	4	4
North Eugene	N	N	3	2
Sheldon	N	O	4	3
South Eugene	Sa	O	4	3

# About Our District

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## Middle Schools

Schools	2011	2012	2013	2014
Arts & Technology Academy	Sa	O	4	4
Cal Young	O	O	4	4
Kelly	Sa	Sa	3	3
Kennedy	O	O	4	4
Madison	Sa	Sa	3	4
Monroe	Sa	O	4	4
Roosevelt	O	O	5	4
Spencer Butte	O	O	4	5

## Elementary Schools

Schools	2011	2012	2013	2014
Adams	O	O	4	3
Awbrey Park	Sa	Sa	4	4
Buena Vista	O	O	5	5
Camas Ridge	Sa	Sa	4	4
César Chavez	Sa	Sa	2	2
Charlemagne	O	O	4	4
Corridor	Sa	Sa	4	3
Edgewood	O	Sa	4	4
Edison	O	O	5	4
Family	O	O	4	4
Gilham	Sa	Sa	4	4
Holt	Sa	Sa	3	3
Howard	Sa	Sa	3	3
McCornack	Sa	Sa	4	3
River Road	Sa	Sa	3	3
Spring Creek	Sa	Sa	3	3
Twin Oaks	O	O	4	3
Willagillespie	O	N	4	4
Yujin Gakuen	O	O	4	4

### Performance:

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

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 – 2012-14

#### *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.

# About Our District

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Grade 3	2012		2013		2014	
	Dist.	State	Dist.	State	Dist.	State
Reading/Literature	78	70	78	70	75	66
Math	71	64	71	64	64	60

Grade 5	2012		2013		2014	
	Dist.	State	Dist.	State	Dist.	State
Reading/Literature	78	69	78	69	73	68
Math	65	60	65	60	60	59
Science <sup>1</sup>	75	70	75	70	74	69

Grade 8	2012		2013		2014	
	Dist.	State	Dist.	State	Dist.	State
Reading/Literature	73	68	73	68	75	66
Math	73	65	73	65	72	62
Science	72	66	72	66	74	65

Grade 11	2012		2013		2014	
	Dist.	State	Dist.	State	Dist.	State
Reading/Literature	89	84	89	84	89	84
Math	73	66	73	66	77	70
Writing <sup>2</sup>	79	67	79	67	69	59
Science	75	64	75	64	67	62

<sup>1</sup> Science tests are only administered to grades 5, 8, and 11.

<sup>2</sup> Writing tests are now only administered in 11th Grade.

## 4J High School Dropout Rates – 2012–2014

School	2012	2013 (**)	2014
Churchill High School	0.8%	1.2%	0.9%
North Eugene High School	1.5%	2.3%	2.1%
Sheldon High School	1.6%	2.5%	1.9%
South Eugene High School	0.4%	1.2%	0.9%
DISTRICT RATE*	3.6%	5.8%	3.9%
STATEWIDE RATE*	3.4%	4.0%	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.

# About Our District

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## *4J High School Four-Year Cohort Graduation Rates – 2012–14*

<b>School</b>	<b>2012</b>	<b>2013</b>	<b>2014 (**)</b>
Churchill High School	69.2%	72.7%	82.7%
North Eugene High School	70.7%	61.8%	71.4%
Sheldon High School	72.4%	76.6%	85.4%
South Eugene High School	79.4%	76.1%	87.0%
<b>DISTRICT RATE *</b>	<b>66.1%</b>	<b>64.0%</b>	<b>71.9%</b>
<b>STATEWIDE RATE*</b>	<b>68.4%</b>	<b>68.7%</b>	<b>72.0%</b>

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

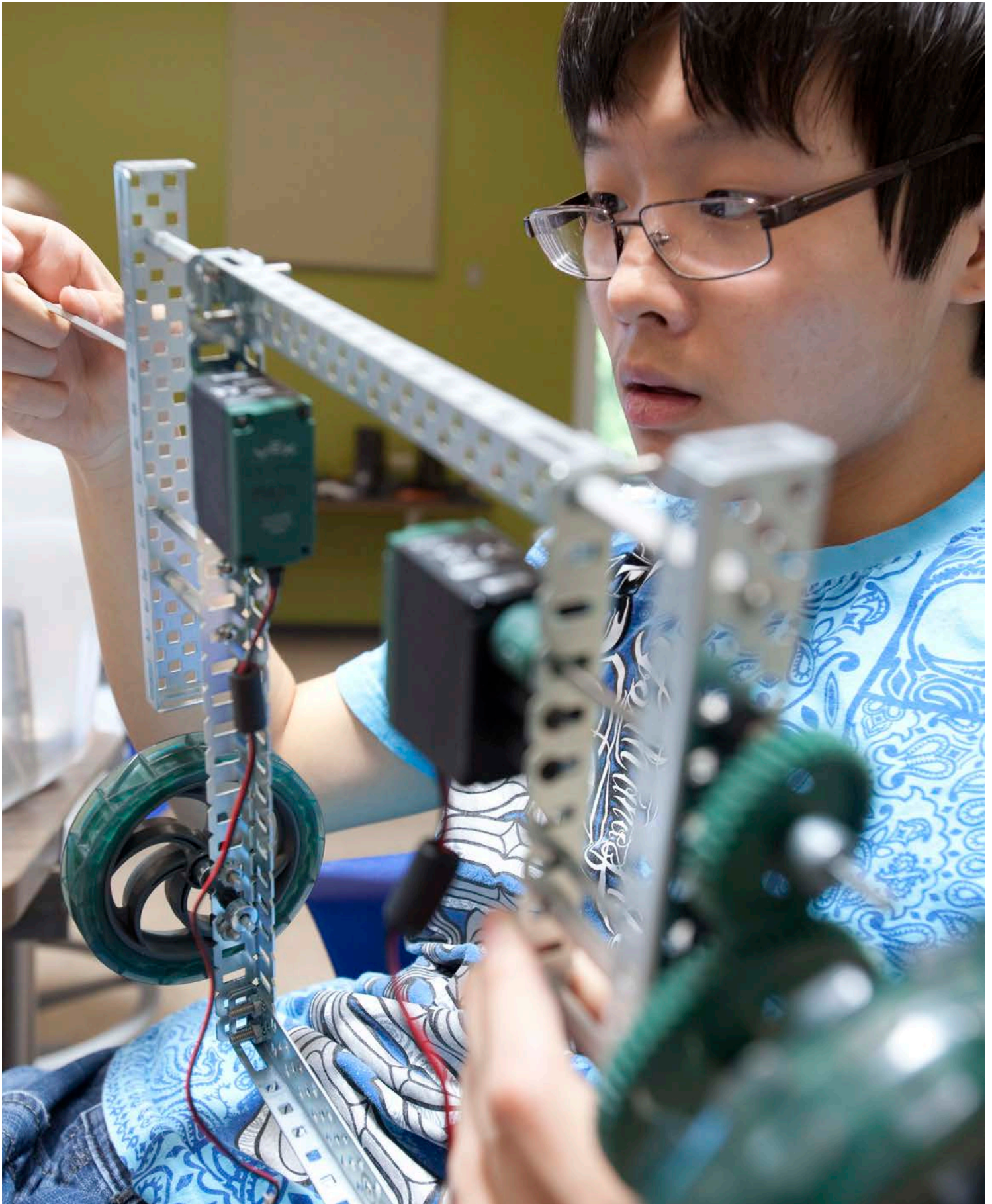
\*\* In 2014 there was a change in the way graduation rates are computed.

## *4J High School Five-Year Cohort Graduation Rates – 2012–14*

<b>School</b>	<b>2012</b>	<b>2013</b>	<b>2014 (**)</b>
Churchill High School	88.2%	82.2%	88.6%
North Eugene High School	85.8%	83.8%	83.3%
Sheldon High School	84.9%	82.3%	85.7%
South Eugene High School	90.4%	87.4%	88.6%
<b>DISTRICT RATE *</b>	<b>78.3%</b>	<b>74.8%</b>	<b>75.2%</b>
<b>STATEWIDE RATE*</b>	<b>72.4%</b>	<b>73.2%</b>	<b>75.9%</b>

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

\*\* In 2014 there was a change in the way graduation rates are computed.





# Planning for the Future

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# Planning for the Future

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## **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.



# Planning for the Future

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## **Strategic Investments**

During fiscal year 2014-15, the District developed a set of strategic investments that will not only help the District set future priorities but will enable staff to sustain current efforts through the transition to a new superintendent.

“Current Strategic Investments” presents each Board goal with corresponding strategies. This is meant to deepen knowledge of how the District is currently working to achieve its goals and highlight the most significant investments in funding and staff time. It is not a comprehensive list of all the work that is going on in the District to achieve its goals, but rather a snapshot of current strategy.

A top priority is implementing full-day kindergarten; this already has been deemed a priority by the Board and has been included in assumptions for preparing the 2015–16 budget. In addition, some of the funding for the adoption of new science curriculum has been carried over to the 2015-16 budget to support district-wide implementation.

Strategic Investments included in 2015–16 budget assumptions:

- Implement full-day kindergarten: \$5.27 million
- Adopt and implement science curriculum aligned to the new standards: \$0.15 million

The “Workplan for 2014-16 Strategic Goals and Investments” is a work plan that outlines the current work going on in the District related to each goal and strategy. Most activities in the work plan (besides the new investments mentioned above) do not require additional funding, and instead redirect current resources to address high-impact activities and projects. Each initiative has an identified leader as well as timelines and metrics for assessing progress. At the time of publication, the metrics given were conceptual. As these strategies are finalized, department staff will enter the baseline for each metric (where data is currently available) as well as a realistic target for progress to be made by June 30, 2016. This is a working plan and will therefore change over time. The goal of the work plan is to provide a guide through fiscal year 2015-16 so that the important work of the District has continuity and retains momentum.

# Goal I: Student Achievement

*Increase academic, functional and social-emotional achievement for a productive future for every student.*

## *Closing the Achievement Gap*

- Class size reduction
- Cultural proficiency professional development
- Social-emotional learning programs (e.g. Caring for Kids)
- Equity Action Committee
- BEST after-school program
- AVID
- Targeted interventions

## *Rigorous & Aligned Curriculum*

- Full-day kindergarten
- Professional development on new standards & assessments
- Educator effectiveness & growth system
- Parent information forums

## *Data-Informed Instructional Practice*

- School-based data teams
- Improved data systems
- Staff development specialists & regional essential skills coordinators

## *High-Quality Materials & Technology*

- Curriculum upgrades
  - Math
  - Science
  - Reading
  - Writing
  - Interventions
- Instructional technology initiatives
  - 1:1
  - IT3

## *College & Career Readiness*

- Full schedules for high school students
- AVID
- Accelerated opportunities for college credit
- STEM (science, technology, engineering & math) initiatives
- Career technical education initiatives
- Early College & Career Options
- School-to-work transitions

# Goal II: Staff Capacity Building

*Build staff's instructional capacity to perform at a high level to provide every child an excellent education.*

## Targeted Professional Development

- Cultural proficiency
- Common Core State Standards
- Skillful Teacher
- Being a Writer
- AVID
- Math instruction
- Technology integration
- Social-emotional learning
- Facing History
- Instructional leadership for administrators

## Diverse Workforce

- New recruitment strategies
- Improved staffing process
- New retention strategies

## Educator Effectiveness & Growth

- Implementation of educator effectiveness & growth system
- Professional development on coaching for professional feedback on instruction
- Peer observations & instructional rounds

# Goal III: Stewardship of District Resources

*Provide prudent stewardship of district resources to best support all students.*

## Sustainable & Transparent Budget

- Understandable budget materials
- Strategic investment planning process

## Equitable Resource Allocation

- Needs index
- Collaborative budget development process

## Efficient & Responsive Systems

- New business systems
- New phone system
- Upgraded technology infrastructure

## Grants & Partnerships

- Collective impact initiatives (ConnectEd Lane County, Early Learning Alliance)
- Planning for career technical education grants
- STEM (science, technology, engineering & math) funding initiatives

## Long-Range Facility Plan

- Four new schools
- Key capital projects
- Disposal of surplus property
  - Civic Stadium
  - Dunn School
- Co-location of Roosevelt & YMCA

# Goal IV: Community Engagement

*Engage all community stakeholders, including students, parents, staff, community members and elected officials, in supporting our schools to improve educational outcomes for every student.*

## School Culture

- School climate survey
- Social-emotional learning programs
- School-based cultural proficiency initiatives
- Affinity groups for students & staff

## Family-Centered Communication

- Interpretation & translation services
- Parent & community forums
- Parent leader network
- Communications via multiple channels

## Stakeholder Input

- Engagement strategies for key initiatives
- Surveys
- Meeting evaluations

## Legislative Advocacy

- Legislation & budget tracking
- Legislator meetings
- Editorials
- Regional & state collaborative advocacy

Eugene School District 4J  
**WORKPLAN FOR 2014–16 STRATEGIC GOALS AND INVESTMENTS**

**Overarching Goal: Ensure educational excellence and equity for every student.**

**FOCUS AREA I: STUDENT ACHIEVEMENT**

**GOAL: Increase academic, functional, and social-emotional achievement for a productive future for every student.**

**Strategy 1:** Implement culturally responsive and inclusive instruction, curriculum, and counseling to enhance students’ social-emotional development while also reducing achievement, opportunity, and access gaps among all groups of students.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
1.1	Provide professional development to support socio-emotional development (Caring for Kids) and culturally responsive pedagogy (Coaching for Educational Equity (CFEE) and Taking It Up).	<ul style="list-style-type: none"> <li>100% of counselors trained in CFEE or Taking It Up, and increased percentage of teachers and staff trained</li> </ul>	Elem. Dir., Diversity Coord. & ESS Dir.			
1.2	Include elements of culturally responsive practice in teachers’ professional practice goals.	<ul style="list-style-type: none"> <li>Student and parent perceptions of school climate, analyzed by sub-groups (student and parent survey)</li> </ul>	Equity Coord., Diversity Coord., Fed. Prog. Admin. & Staff Eff. Admin.	Feb. 2015	On-going	Metric: Stakeholder surveys have been developed and are currently being administered.
1.3	Delineate elements of culturally responsive curriculum and instructional strategies for teachers and administrators to integrate into daily practice.		Diversity Coord. & Fed. Prog. Admin.	Started process Oct 2014 Fall 2015	On-going	A team of certified staff are meeting, learning and developing processes and tools. Carmen and I will be collaborating with administrators and certified staff (15/16) to develop ways to incorporate CRP into systems, structures and practices. (OLN, etc.)
1.4	Use equity decision-making tool in committee work, including budget committee.	<ul style="list-style-type: none"> <li>Gaps in new state assessment, EasyCBM, and other assessment scores</li> <li>Gaps in 4- and 5-year graduation rates</li> <li>Gaps in attendance rates</li> <li>Increase in number of Modified Diplomas as opposed to Certificates of Completion</li> </ul>	Diversity Coord.			
1.5	Articulate culturally responsive and inclusive social skills curriculum from pre-K through age 21.		Elem. Dir. & ESS Dir.			
1.6	Expand social studies and language arts courses at secondary level that focus on multi-cultural content and social justice issues.		Sec. Dir.	9/1/15	6/15/16	Working with Diversity Coord. to integrate multiple cultural perspectives into SS units. Registered several more teachers for Facing History training this summer.

## FOCUS AREA I: STUDENT ACHIEVEMENT

**GOAL: Increase academic, functional, and social-emotional achievement for a productive future for every student.**

**Strategy 2:** Provide rigorous curriculum and instructional strategies aligned to the Common Core State Standards (CCSS), Next Generation Science Standards (NGSS), National Education Technology Standards (NETS), and the Oregon Essential Skills (required for graduation) to challenge and support each student.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
2.1	Implement, with fidelity, curriculum and/or pedagogy aligned to the current standards.	<ul style="list-style-type: none"> <li>State assessment scores for math, English/language arts, and science at all tested grade levels (special attention to percentage of students reading proficiently by 3rd grade)</li> <li>Increased percentage of students demonstrating mastery of essential skills at 12<sup>th</sup> grade in math, reading and writing</li> </ul>	Instructional Directors	On-going	On-going	AVID/WICOR PD throughout MS and HS both at site and district level. Sending appx. 80 educators to AVID Summer Institute (much of it grant funded) and expanding AVID/WICOR strategies school-wide. PD and textbook adoption for science in full swing, based on NGSS. Strengthening implementation of College Preparatory Math.
2.2	Continue professional development aimed at strengthening instruction that meets the needs of all students.	<ul style="list-style-type: none"> <li>Data indicating preparation for next levels: percentage of 6th and 9th graders enrolled in and passing grade-level math (algebra for grade 9), language arts, and science courses, and percentage of students enrolled in remedial courses in middle school and high school</li> </ul>	ESS Dir., Fed. Prog. Admin. & Diversity Coor.	Fall 2015	On-going—based on inquiry cycle and data	<p>A team has been meeting since the fall of 2014, looking at our PD system, trying to develop it in a way that is responsive, effective, aligned, efficient use of time, etc.</p> <p>Data Dives (4)—2 of 4 have happened examining data relative to demographic sub-groups that we under-serve. Goal—to develop a systematic culture, process and system of data examination at the district level to inform district resources, services and support.</p>
2.3	Align the student learning goals that are part of the teacher and administrator effectiveness and growth models to the more rigorous Common Core State Standards.	<ul style="list-style-type: none"> <li>Percentage of teachers using student growth data as a key measure to improve instructional practice, as indicated in end-of-year teacher evaluation report</li> </ul>	Admin.	Aug 2014	On-going	Professional development early fall 2014. Planning professional development for fall 2015.

**FOCUS AREA I: STUDENT ACHIEVEMENT**

**GOAL: Increase academic, functional, and social-emotional achievement for a productive future for every student.**

**Strategy 2:** Provide rigorous curriculum and instructional strategies aligned to the Common Core State Standards (CCSS), Next Generation Science Standards (NGSS), National Education Technology Standards (NETS), and the Oregon Essential Skills (required for graduation) to challenge and support each student.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
2.4	Align and integrate technology-related skills across the curriculum as defined in district scope and sequence for technology skills and concepts to enable students to demonstrate their learning on current standards and assessments.	<ul style="list-style-type: none"> <li>• Student demonstration of technology-related skill at key benchmark grades through “hands-on” skills proficiency tasks</li> </ul>	Tech. Asst. Dir.			
2.5	Align instructional supports and curriculum to increase access to general education for special education and non-dominant culture students, including English language learners.	<ul style="list-style-type: none"> <li>• Increased percentage of special education and English language development (ELD) students who are successfully participating in core content general education classes</li> </ul>	ESS Dir., ELL Coor. & Research Dir.			
2.6	Implement full-day kindergarten.	<ul style="list-style-type: none"> <li>• Chart full-day kindergarten student growth in EasyCBM results between half-day program and full-day program</li> </ul>	Elem. Dir./ESS Dir.			



## FOCUS AREA I: STUDENT ACHIEVEMENT

**GOAL: Increase academic, functional, and social-emotional achievement for a productive future for every student.**

**Strategy 3:** Use data to inform instructional practice to strengthen a diagnostic approach to teaching and learning.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
3.1	Provide leadership and supported facilitation of data teams by staff development specialists and essential skill coordinators (i.e., progress monitoring).	<ul style="list-style-type: none"> <li>Data team assessment that includes the following measures: frequency of meetings, self-assessment using the data team process tool, and annual impact report from each site</li> </ul>	Research Dir./ESS Dir.	On-going		Data team meetings on schedule
3.2	Provide achievement trend data across grade levels and specific populations for use by data teams.		Research Dir.	On-going		Data provided to data teams at the school, region, and district levels
3.3	Provide criteria for the effective functioning of data teams at the elementary, middle, and high school levels, and professional development for administrators to provide leadership.		Research Dir./ESS Dir.	Summer		In the process of summarizing the work of the last two years
3.4	Use longitudinal state assessment data progress reports of intact cohort groups to inform teaching and learning.	<ul style="list-style-type: none"> <li>Percentage of teachers using student growth data as a key measure to improve instructional practice, as indicated in end-of-year teacher evaluation report</li> <li>Increase in average school-wide educator effectiveness scores for student growth (data not available until student growth added to educator effectiveness score)</li> </ul>	Research Dir.	4/1/2015	4/30/15	
3.5	Focus teacher and administrator effectiveness and growth process on data-based student learning goals and strategies.		Staff Eff. Admin.	Aug 2014	On-going	Professional development early fall 2014. Planning teacher professional development for fall 2015. Planning administrator professional development for 2015-16.
3.6	Provide professional development on formative assessment and data analysis so that teachers can most effectively use student growth data to improve instruction.		Research Dir.	On-going		PD provided by ODE, SDS, and REESC, but considering other alternatives
3.7	Improve our data system to provide streamlined access to timely instructional and demographic data, supporting coherency and alignment of instructional practice and professional learning focused on students' strengths and needs.		Research Dir.	On-going		First version of the early warning system completed

**FOCUS AREA I: STUDENT ACHIEVEMENT**

**GOAL: Increase academic, functional, and social-emotional achievement for a productive future for every student.**

**Strategy 3:** Use data to inform instructional practice to strengthen a diagnostic approach to teaching and learning.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
3.8	Evaluate existing school improvement plans and strategies in Indistar, determine their effectiveness, and modify as required by the Oregon Department of Education.	<ul style="list-style-type: none"> <li>Number of schools that have a completed comprehensive school improvement plan in Indistar</li> </ul>	Fed. Prog. Admin.			

**FOCUS AREA I: STUDENT ACHIEVEMENT**

**GOAL: Increase academic, functional, and social-emotional achievement for a productive future for every student.**

**Strategy 4:** Provide high-quality instructional materials and technology to improve teaching and learning with technology.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
4.1	Develop thorough and explicit textbook/materials adoption process.	<ul style="list-style-type: none"> <li>Increase access to current models of “student-to-mobile devices” (laptop or tablet) for all students</li> </ul>	Chief of Staff			
4.2	Adopt new science textbooks/materials, followed by other academic disciplines.		STEM Admin.			
4.3	Continue implementation and integration of technology, including Crossroads and 1:1 programs.	<ul style="list-style-type: none"> <li>Increase technology readiness competency assessment scores</li> </ul>	Tech. Asst. Dir.			
4.4	Provide professional development for teachers to integrate technology in the classroom.	<ul style="list-style-type: none"> <li>Student and teacher responses in survey tool (see Goal I, Strategy 1)</li> </ul>	Tech. Asst. Dir.			

## FOCUS AREA I: STUDENT ACHIEVEMENT

**GOAL: Increase academic, functional, and social-emotional achievement for a productive future for every student.**

**Strategy 5:** Implement a comprehensive college and career readiness approach so that students graduate ready for success in postsecondary education, careers, and increased life opportunities.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
5.1	Provide full schedules for all 9th graders and for other high school students as much as possible.	<ul style="list-style-type: none"> <li>Percentage of high school students on track to graduate at each grade level</li> </ul>	Sec. Dir./ESS Dir.	On-going	On-going	9 <sup>th</sup> graders with full schedules are @ 90 – 100%
5.2	Encourage seniors to take rigorous schedule, including mathematics.		Sec. Dir.	On-going	On-going	Conversation with principals and counselors about research that senior year rigor correlates to college success.
5.3	Expand programs and strategies such as AVID to develop college aspiration levels at middle schools.	<ul style="list-style-type: none"> <li>Explore/Aspire8 and PLAN/Aspire10 results</li> </ul>	Sec. Dir.	On-going	On-going	At middle school level, AVID is now expanded to all 8 schools. Add'l classes are being offered, including at 6 <sup>th</sup> grade level, and AVID strategies are expanding school-wide.
5.4	Implement Naviance as a tool for use by all students and staff across high schools.	<ul style="list-style-type: none"> <li>Percentage of high school students completing essential skills career-related learning standards (CRLS)</li> <li>Increase in students earning National Career Readiness Certificate (NCRC)</li> </ul>	Counselor on Spec. Assignmt.			
5.5	Strengthen vocational programs in high schools.		Sec. Dir. & Alt. Ed. Assoc. Dir. /ESS Dir.	9/1/14	6/15/16	Key district staff have met, including principals, to begin design of CTE pathways which might also be a focus for CTE revitalization grant
5.6	Identify potential career and technical education (CTE) pathways for implementation that appeal to students of all demographic subgroups and that lead to 4-year and 2-year postsecondary education and direct entry into the workforce.		Sec. Dir. & Alt. Ed. Assoc. Dir. /ESS Dir.	9/1/14	6/15/16	Key district staff have met, including principals, to design CTE pathways which might also be a focus for CTE revitalization grant
5.7	Strengthen accelerated learning opportunities to provide increased access to postsecondary learning.	<ul style="list-style-type: none"> <li>4-year and 5-year graduation rates</li> </ul>	Sec. Dir., Alt. Ed. Assoc. Dir. & ESS Dir. (TAG)	9/1/14	6/15/16	Some of this relates to plans above. Other initiatives are resource dependent.

## FOCUS AREA II: STAFF CAPACITY BUILDING

**GOAL: Build staff's instructional capacity (academic, social-emotional and functional) to perform at a high level to provide every child an excellent education.**

**Strategy 1:** Strengthen professional development for all staff so that staff members have and use the skills, knowledge and abilities to be culturally responsive and highly effective.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
1.1	Provide a basic level of professional development in instructional areas of focus: e.g., Skillful Teacher, required Oregon state standards, Smarter Balanced assessments, culturally responsive practice, AVID, IT3, International Baccalaureate, Caring for Kids, and Being a Writer.	<ul style="list-style-type: none"> <li>• Survey of students and staff on impact and utilization of all instructional professional development</li> <li>• Development of exit surveys for all professional development activities and alignment of the professional development with achievement compact measures to provide concrete measures of progress</li> <li>• Alignment of professional development plan to the district needs assessment as indicated in the Title I Survey, electronic Continuous Improvement Plan (eCIP), special education key indicators, and peer review of the evaluation system</li> </ul>	Inst. Cabinet			
1.2	Provide training in differentiated instruction to support the inclusion of students with special education needs.		ESS Dir., Elem. Dir., Sec. Dir., & Fed. Prog. Admin.			
1.3	Conduct strategies such as walk-throughs and instructional rounds that provide feedback to improve instructional practice.		Elem. Dir. & Sec. Dir. & ESS Dir.	9/1/14	6/15/16	We take part in co-observations with Facil. Dir., Deb, and school admins as part of our work with RBT and Teacher Effectiveness.
1.4	Extend the work of Coaching for Educational Equity (CFEE) and Taking It Up, as well as efforts focused on students living in poverty, into instructional practice and provide professional development in culturally responsive pedagogy strategies.		Elem. Dir. & Diversity Coord.			
1.5	Develop professional development plans for all staff in each operations department that includes culturally responsive practice.		Diversity Coord. & Fed. Prog. Admin.	Fall 2015	On-going	Not developed yet...happy to collaborate with directors and Gus to develop.

## FOCUS AREA II: STAFF CAPACITY BUILDING

**GOAL: Build staff's instructional capacity (academic, social-emotional and functional) to perform at a high level to provide every child an excellent education.**

**Strategy 2:** Recruit and retain a workforce that represents excellence in their individual fields and is reflective of our student population.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
2.1	Develop and implement a culturally responsive induction program for new staff that includes information about district supports and best practices.	<ul style="list-style-type: none"> <li>Increase in staff retention rates over time, broken down by demographics and job categories</li> </ul>	Diversity Coord. & Fed. Prog. Admin.			
2.2	Increase participation in staff affinity groups to support staff of color.	<ul style="list-style-type: none"> <li>Longitudinal comparison of demographic profiles of staff and students</li> <li>Longitudinal comparison of demographic profiles of staff in 4J, other surrounding districts, and the state</li> </ul>	Diversity Coord. & Fed. Prog. Admin.	Winter 2013	On-going	<p>Carmen and I have been holding staff of color affinity groups for over a year now—voluntarily without any formal request.</p> <p>Every staff of color is invited, attendance fluctuating with the time of the year. Staff of color have to donate their time to learn and support one another in this venue. Carmen and I have donated our time to make this happen.</p>
2.3	Encourage building administrators to focus on inclusion and retention of a diverse staff.		Elem. Dir., Recruit. Admin. & Staffing Admin.	July 2014	On-going	<p>Information sessions held Spring of 2014 and 2015 with Principals by HR staff.</p> <p>Review of State report card demographic has been conducted for data collection to better assist in efforts of retention.</p> <p>Progress – work with outside organization to help support and build a cohort for diverse teachers with the Eugene/Springfield area</p>
2.4	Implement, provide training in, and report on hiring practices that promote a diverse, high-quality workforce.	<ul style="list-style-type: none"> <li>Increase in the percentage of new hires that reflects student diversity within the district</li> </ul>	Elem. Dir., Recruit. Admin. & Staffing Admin.	July 2014	On-going	<p>In progress:</p> <p>Building of an action plan for retention of diverse staff that better reflects the student population.</p> <p>Building of partnerships with colleges and universities that work closely with diverse populations of students.</p> <p>Attending recruitment fairs that cater to diverse teachers – CAFE, PDX Job Fair, State EL Alliance Conference, OALA.</p>

2.5	Be more timely with our recruiting and hiring of staff; work with our teacher union to provide an early hiring timeline to enable the district to meet targeted staffing needs.		Elem. Dir., Recruit. Admin. & Staffing Admin.	July 2014	April 2015 and Fall 2015	Worked with union leadership to have early hiring EXPO Spring 2014 and again Spring 2015 (April). Continuing will be negotiated in Fall 2015
2.6	Expand recruiting networks to include UO, Pacific and other education schools and recruiting efforts to increase the diversity of our workforce and meet district's targeted needs.		Elem. Dir., Recruit. Admin. & Staffing Admin.	July 2014	On- going	Meeting to increase network are on-going. Meeting in w/Pacific Nov 2014. Meetings with UO, OSU, NCU staff are frequent. Meeting with WOU Feb 2015. Need to develop action plan to include a broader scope of resources and network.
2.7	Create incentives for educational assistants to pursue teaching degrees.		Elem. Dir., Recruit. Admin. & Staffing Admin., ESS Dir.	July 2014	On- going	Pathways program – has limited funding. Need to develop incentives.

## FOCUS AREA II: STAFF CAPACITY BUILDING

**GOAL: Build staff's instructional capacity (academic, social-emotional and functional) to perform at a high level to provide every child an excellent education.**

**Strategy 3:** Provide formative and summative feedback for all staff to enhance professional growth and improve student outcomes.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
3.1	Implement teacher, licensed staff, and administrator evaluation systems that embed cultural competency as part of the evaluation.	<ul style="list-style-type: none"> <li>Analysis of the quality of feedback as indicated by a teacher survey</li> </ul>	Staff Eff. Admin.	Aug 2014	On- going	Teacher evaluation system implemented and under review for improvements.  Administrator evaluation system in development for implementation fall 2015.
3.2	Continue to prepare administrators in providing actionable feedback to teachers.	<ul style="list-style-type: none"> <li>Increase in observation and evaluation completion rates to 75%</li> </ul>	Staff Eff. Admin.	Aug 2014	On- going	Professional development for administrators done on-going through 2014-15. Planning professional development for 2015-16.
3.3	Provide training for the implementation of evaluation systems and for utilization of TalentEd (comprehensive online evaluation system).	<ul style="list-style-type: none"> <li>Analysis of the number and types of quantitative and qualitative reports generated and used from TalentEd (comprehensive online evaluation system)</li> </ul>	Staff Eff. Admin.	Aug 2014	On- going	TalentEd training for administrators Jan and Feb 2015. Planning professional development for 2015-16.
3.4	Provide training on the use of quantitative and qualitative reports generated from TalentEd and use this information to advise school and district level directions.		Staff Eff. Admin.	Jan 2015	On- going	HR staff engaging in professional development on reports available from TalentEd Jan–June 2014.  Creation of TalentEd data plan summer–fall 2015.

**FOCUS AREA III: STEWARDSHIP OF DISTRICT RESOURCES**

**GOAL: Provide prudent stewardship of district resources to best support all students.**

**Strategy 1:** Develop a sustainable and easily understandable budget that supports and aligns to the district’s goals and strategies.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
1.1	Determine a fiscally prudent level of general fund reserve/ending fund balance for the district and develop a plan to achieve it.	<ul style="list-style-type: none"> <li>Actual ending balance of 4.25% or higher for the general fund as of June 30, 2015; budgeted general fund ending fund balance of 4.5% or greater for 2015–16, with a plan to attain the district policy of 5.0% by 2017–18</li> </ul>	Superintendent	April 2015	June 2017	Subject to recommendation by the district’s budget committee and approval by the board
1.2	Ensure that all On-going initiatives are funded through continuing funding sources.	<ul style="list-style-type: none"> <li>Track the percentage of budgeted On-going expenditures that are supported by On-going recognized revenues (excluding one-time revenue sources such as reserves, grants, bond funds, and school fundraising)</li> <li>Identify which district initiatives (e.g., class size reduction, AVID, RBT, BEST, facility improvements) are supported by an identified funding source that is adequate for their duration, and which are not</li> </ul>	CFO	April 2015	On-going	Not met 2015-16. Subject to superintendent and board decision making. The May 2015 superintendent’s proposed budget will include use of one-time funds to balance the budget.
1.3	Present clear and consistent budget materials in a language and presentation that are more easily accessible by a layperson.	<ul style="list-style-type: none"> <li>Track various methods of dissemination of budget information</li> </ul>	CFO	April 2015	On-going	The budget document is being revised to simplify the presentation and align with GFOA’s new school budget standards (which are still under development through 2016).

**FOCUS AREA III: STEWARDSHIP OF DISTRICT RESOURCES**

**GOAL: Provide prudent stewardship of district resources to best support all students.**

**Strategy 2:** Allocate resources in a transparent and equitable manner to meet every student’s needs.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
2.1	Explain the needs index in plain language.	<ul style="list-style-type: none"> <li>Increase in budget committee members’ and school administrators’ level of understanding of how resources are allocated, including enrollment projections and the needs index, as indicated through an annual survey</li> </ul>	Research Dir. & CFO	April 2015	On-going	Revised description of the way that school’s receive resources in the budget document.
2.2	Show how resources have been allocated and how they are budgeted to be allocated.	<ul style="list-style-type: none"> <li>Adjust allocation of resources based on student performance/goal 1 or 2 measure to show the outcome of applying the needs index</li> </ul>	Research Dir. & CFO			As above

**FOCUS AREA III: STEWARDSHIP OF DISTRICT RESOURCES**

**GOAL: Provide prudent stewardship of district resources to best support all students.**

**Strategy 3:** Align business systems, practices and resources to increase operating efficiencies and provide responsive service to schools, departments, and the public.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
3.1	Continue to explore cost savings through the centralization of services.	<ul style="list-style-type: none"> <li>Develop an action plan and identify key performance indicators (e.g., work orders submitted vs. completed) for on-going evaluation and monitoring of business and operating systems</li> <li>Design and implement strategies to obtain feedback on the responsiveness and effectiveness of central support services, including training and support on new systems</li> <li>Evaluate performance of operational departments through key performance indicators and feedback on responsiveness and effectiveness of central support services as measured by appropriate strategies (focus groups, surveys, etc.)</li> </ul>	Operations cabinet	April 2015	On-going	Individual directors will be responsible for analyzing potential cost efficiencies of centralizing or outsourcing services.
3.2	Compare or benchmark district processes and use of resources against other similar Oregon districts, and identify differences.		CFO	Sept. 2015	On-going	This work will require additional staffing.
3.3	Provide resources and training to support the rollout of new business processes and computer programs (e.g., student information system, student body financial system).		CFO & Tech. Dir.	On-going		<p><i>Will need to discuss with Simone. Will schedule accordingly</i></p> <p>Student Body and Attendance were implemented in 2014-15; FSS has been reorganized to provide as much on-going support of resources as possible, but staffing levels limit capacity. Synergy...</p> <p>Not Started</p>



**FOCUS AREA III: STEWARDSHIP OF DISTRICT RESOURCES**

**GOAL: Provide prudent stewardship of district resources to best support all students.**

**Strategy 4:** Identify and pursue external partnerships and funding opportunities aligned to district goals to increase revenue and resources.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
4.1	Align district goals with state OEIB and governor goals to more easily access grants.	<ul style="list-style-type: none"> <li>Increase in the percentage of successful grant submissions focused on targeted initiatives</li> </ul>	Grant Writer			
4.2	Develop a formal grant development and tracking process to continue to pursue federal, state, and other funding sources and partnerships that provide the best opportunities for the district to secure important grants aligned to district goals.		Grant Writer			
4.3	Identify short-term or capacity-building initiatives versus on-going initiatives that require additional revenues, and develop sustainability plans for desired on-going initiatives that are currently grant-funded.	<ul style="list-style-type: none"> <li>Increase in the percentage of grant-funded on-going initiatives that have a sustainability plan</li> </ul>	Directors			
4.4	Foster involvement in regional collective impact initiatives and partnerships such as Connected Lane County, collaboration with University of Oregon, Lane Community College, Lane County Department of Youth Services, Early Learning Council, and Oregon Education Investment Board (OEIB) STEM Hub.	<ul style="list-style-type: none"> <li>Documented outcomes resulting from district-level collaborations and partnerships</li> </ul>	Sup't			

**FOCUS AREA III: STEWARDSHIP OF DISTRICT RESOURCES**

**GOAL: Provide prudent stewardship of district resources to best support all students.**

**Strategy 5:** Continue to implement the Long-Range Facilities Plan updated in 2013 that includes new construction, renovations, and dispositions of current district holdings to create the best conditions for student learning.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
5.1	Develop periodic reports on progress and spending for all initiatives in the 2013 Facilities Plan.	<ul style="list-style-type: none"> <li>Percentage of projects that are on time and within budget, and an explanation of any differences</li> </ul>	Facil. Dir.			
5.2	Facilitate the disposal of surplus property identified in the 2013 Facilities Plan.		Facil. Dir. & Chief of Staff			
5.3	Facilitate the implementation of the construction of four schools and key capital projects outlined in the 2011 and 2013 bond measures and the 2013 Facilities Plan.	<ul style="list-style-type: none"> <li>Progress on scheduled bond expenditures</li> </ul>	Facil. Dir.			
5.4	Ensure facility improvements are coordinated with key instructional initiatives.	<ul style="list-style-type: none"> <li>Upon completion, buildings meet all education specifications</li> </ul>	Facil. Dir. & Inst. Directors			

**FOCUS AREA IV: COMMUNITY ENGAGEMENT**

**GOAL: Engage all community stakeholders, including students, parents, staff, community members, and elected officials, in supporting our schools to improve educational outcomes for every student.**

**Strategy 1:** Ensure each school’s culture promotes a welcoming, supportive, safe, inclusive, culturally responsive and healthy environment for all students and their families, including students from racial and ethnic minority groups, students from economically disadvantaged backgrounds, GLBTQ students, students who have disabilities, and students and families who speak languages other than English.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
1.1	Revise and expand current school climate survey and/or Title I parent surveys to measure welcoming, supportive, safe, inclusive, culturally responsive, and healthy school environment; include all schools; and obtain a representative sample of multiple perspectives from students, parents and guardians, and staff.	<ul style="list-style-type: none"> <li>• Increase in students and parents indicating that their school is a welcoming, supportive, safe, inclusive, culturally responsive and healthy environment, as measured by surveys</li> <li>• Decrease in barriers (e.g. language barriers, digital divide) identified by students and parents to feeling welcome, supported, included, and safe, as measured by surveys</li> </ul>	Fed. Prog. Admin., ESS Dir.	Done	On-going	<p>All Stakeholder surveys are completed-administered by May 2015, results reflected back to schools/district as a whole to inform SIPs, District CIP, Equity Committee and other stakeholder groups.</p> <p>Improvements to the surveys will be made every year prior to administration.</p>
1.2	Evaluate whether school improvement plans address parental engagement and support for all groups of students.	<ul style="list-style-type: none"> <li>• Increase in number of school improvement plans that address parental engagement and support for all groups of students</li> </ul>	Diversity Coord., & ESS Dir.			
1.3	Develop an action plan to improve parental engagement based on the results of the school improvement plan evaluation.		Diversity Coord., & ESS Dir.			
1.4	Continue to deepen the climate, culture, and social-emotional learning efforts that are part of Caring for Kids and explore expansion of this program to the middle school level.		Elem. Dir.			
1.5	Support the School Climate Steering Committee.		Beh. Sup. Spec. & Diversity Coord.			

**FOCUS AREA IV: COMMUNITY ENGAGEMENT**

**GOAL: Engage all community stakeholders, including students, parents, staff, community members, and elected officials, in supporting our schools to improve educational outcomes for every student.**

**Strategy 2: Provide timely, transparent, family-centered communication, using multiple approaches, to better support student learning and success in school and strengthen connections between our communities and our students.**

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
2.1	Create and implement a comprehensive communication strategy that provides more family-centered, timely, transparent, two-way communication.	<ul style="list-style-type: none"> <li>Increase in view and interaction rates for district communications (both at district and school levels)</li> </ul>	Comm. Coord.			
2.2	Increase access to and consistency of communication and outreach from schools including multiple approaches to meet diverse needs.	<ul style="list-style-type: none"> <li>Increase in number of parents accessing Synergy ParentVUE</li> </ul>	Comm. Coord., ESS Dir., & Tech. Dir.			
2.3	Organize and increase interpretation and translation services to provide sufficient services to non-English-speaking students and families.	<ul style="list-style-type: none"> <li>Increase in number of communications available in Spanish and other languages</li> </ul>	ELL Coord.			

**FOCUS AREA IV: COMMUNITY ENGAGEMENT**

**GOAL: Engage all community stakeholders, including students, parents, staff, community members, and elected officials, in supporting our schools to improve educational outcomes for every student.**

**Strategy 3:** Collect and use input and feedback from representative stakeholders to guide district decision-making and increase support for district goals and initiatives.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
3.1	Administer student, parent and staff surveys district-wide.	<ul style="list-style-type: none"> <li>Increase in response rate to surveys by students, parents, and staff</li> </ul>	Fed. Prog. Admin., ESS Dir.	Done	On-going	See above.
3.2	Design engagement strategies into major initiatives.	<ul style="list-style-type: none"> <li>Documentation of stakeholder engagement within each initiative</li> </ul>	Comm. Coord.			
3.3	Implement meeting evaluations to collect feedback.	<ul style="list-style-type: none"> <li>Increase in number of meeting evaluation forms returned by meeting participants including parents, staff, and community members</li> </ul>	Chief of Staff			
3.4	Strengthen relationships with families to increase engagement and understanding of multiple perspectives across the community.	<ul style="list-style-type: none"> <li>Increase the number of home visits at critical transition points</li> </ul>	Diversity Coord.			

**FOCUS AREA IV: COMMUNITY ENGAGEMENT**

**GOAL: Engage all community stakeholders, including students, parents, staff, community members, and elected officials, in supporting our schools to improve educational outcomes for every student.**

**Strategy 4:** Advocate for legislation and reasonable regulations that improve student achievement and provide adequate and sustainable funding.

#	Initiative	Metric(s)	Point Person	Start Date	End Date	Status/ Progress
4.1	Identify and track recommended legislation that would improve student achievement and provide adequate sustainable school funding	<ul style="list-style-type: none"> <li>Track the number and outcomes of key legislative proposals that impact the district</li> </ul>	Chief of Staff			
4.2	Maintain a presence in Salem through superintendent and board dialogue with legislators		Sup't			
4.3	Maintain alliances with organizations that have lobbyists		Sup't			
4.4	Coordinate with other entities regionally to align advocacy efforts		Sup't & Chief of Staff			

# Planning for the Future

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Building the Budget 



# Building the Budget

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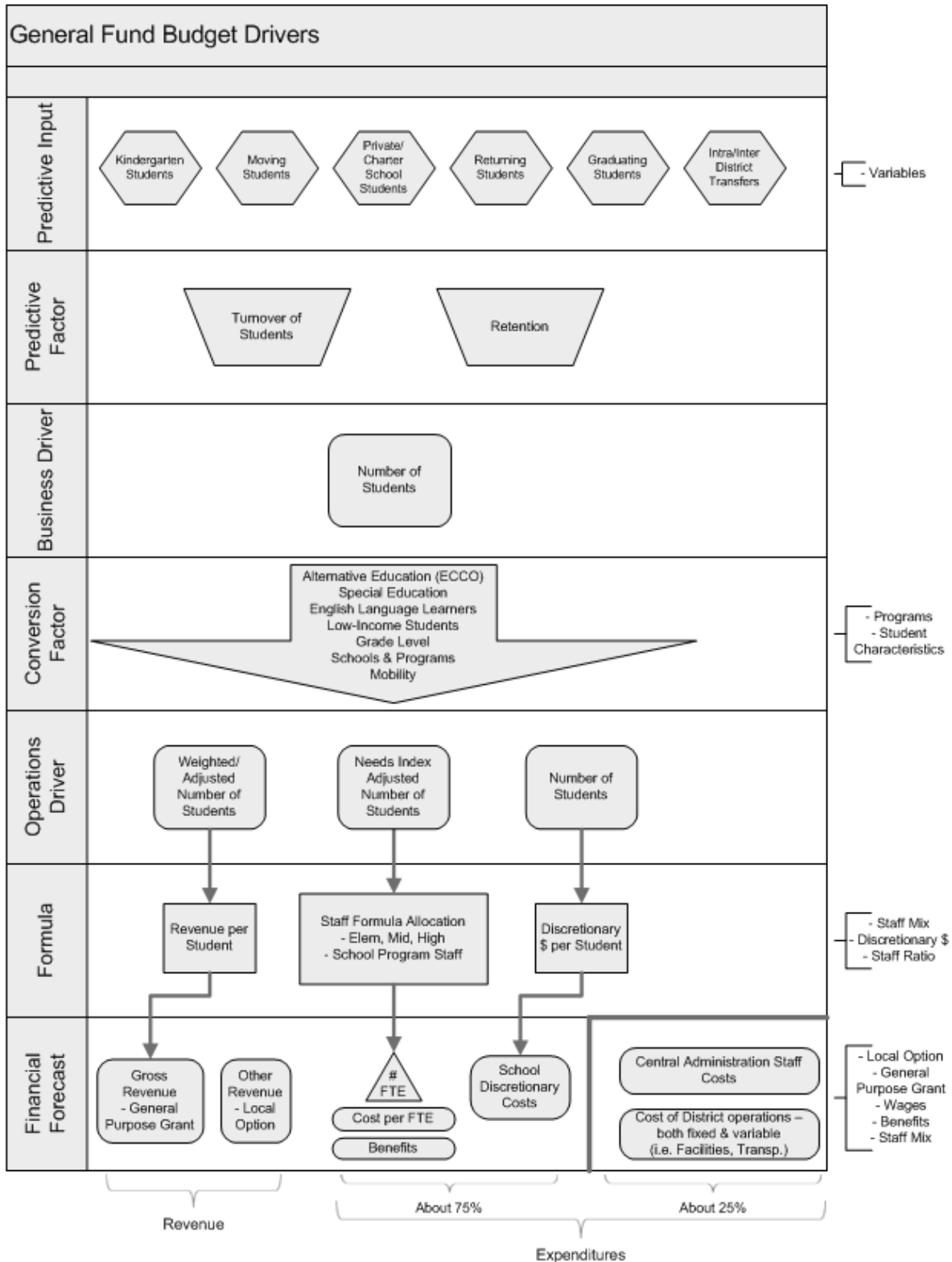
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# Building the Budget

## Budget Drivers

The following chart describes the key drivers of the District's budget.



# Building the Budget

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## Requirements for Budget Development

### **Oregon Budget Law**

The budget is a financial plan that estimates the cost to operate District schools, departments and programs for the next fiscal year. Board Policy DB directs the process by which the District prepares its annual budget to be in accordance with provisions of Oregon Local Budget Law ([ORS 294](#)), which provides standard procedures for the preparation, presentation, administration and appraisal of budgets for Oregon municipalities. The law mandates public involvement in budget preparation, public exposure and discussion of the budget, and controls over the expenditure of public funds. The law also requires that the budget be balanced; that is, projected resources must equal projected requirements in each fund.

### ***Basis of Budgeting and Accounting***

The budget was developed in accordance 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.

All the District's funds are appropriated through Board resolution at the conclusion of the budget process. All the funds included in the budget are included in the applicable year's audited financial statements.

### ***The Budget Process***

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

The District's Budget Committee includes all seven elected members of the School Board and seven community members appointed by the Board to three-year terms of service. The Budget Committee typically meets in December or January to receive enrollment and financial projections, and to give feedback to the Superintendent 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 or 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 website at least ten days before the meeting date.

# Building the Budget

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Once the budget document is given to the Budget Committee, community members may access the information on the District's website at [www.4j.lane.edu/finance/docs](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 for submission to the School Board. The Budget Committee also declares tax rates for the next year and approves the Debt Service Levy. The Committee may meet as many times as needed to complete their work.

The budget, tax rates and Debt Service Levy approved by the Budget Committee are then forwarded to the School Board for adoption in June. A public hearing must be conducted at the meeting where 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, tax rates or 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 held. After the budget hearing and before June 30th, the Board must adopt the budget, make appropriations, and impose and categorize each tax rate and levy.

## ***Supplemental Budgets***

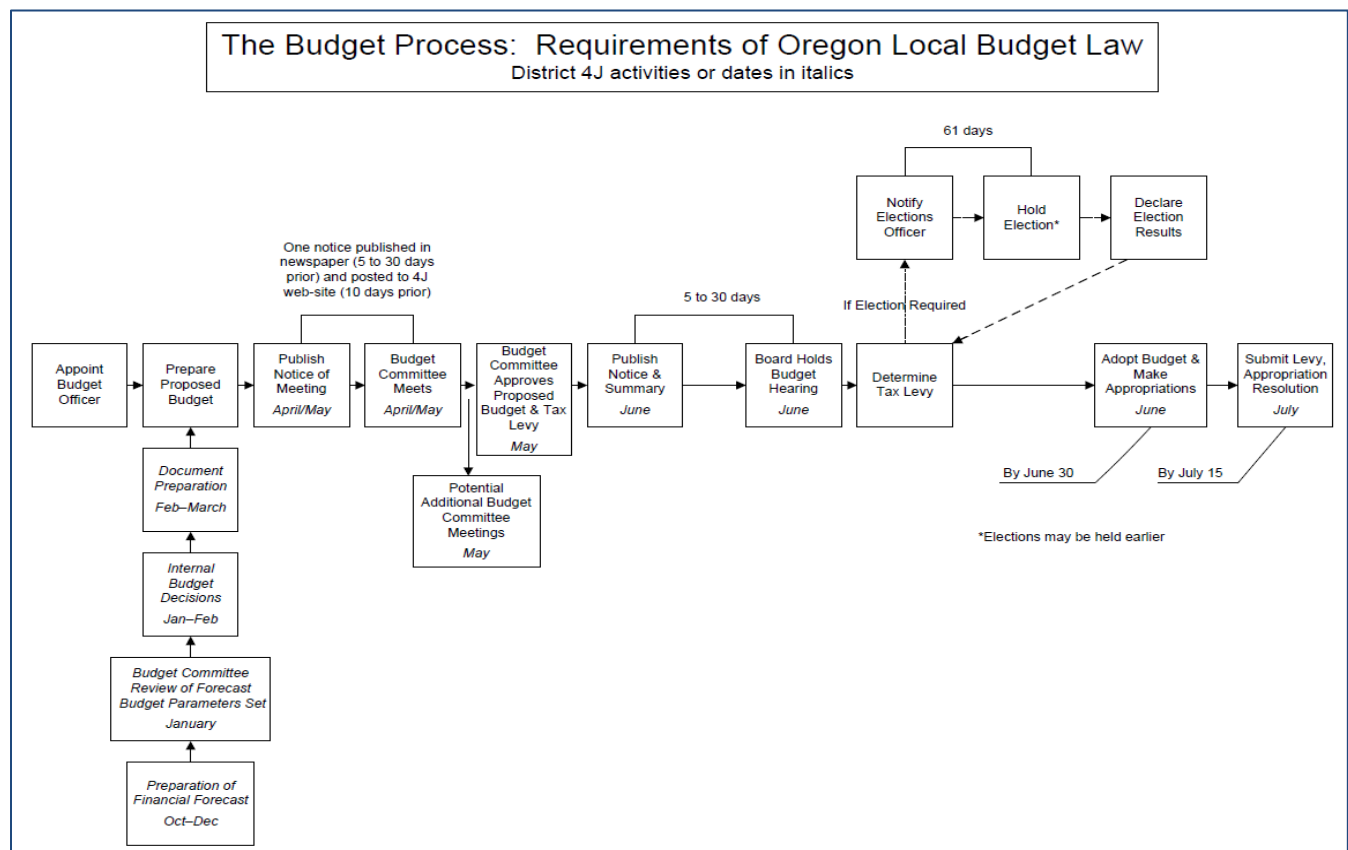
If the District receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

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.

# Building the Budget

## Budget Calendar

Board meeting: Appoint new Budget Committee members	November 5, 2014
Budget Committee meeting: Elect officers, introduce new members, set meeting schedule, and receive presentation on enrollment, the Needs Index, and 2014-15 available resources for schools and departments	December 8, 2014
Budget Committee meeting: Presentation of five-year financial forecast	February 2, 2015
Budget Committee meeting: Presentation regarding full-day kindergarten	March 30, 2015
Publish notice of Budget Committee meeting on district's website at least 10 days before the meeting	April 30, 2015
Publish notice of Budget Committee meeting in newspaper 5-30 days before the meeting	May 11, 2015
Budget Committee meeting: Receive Superintendent's 2015-16 budget message and proposed budget, and receive public comment	May 20, 2015
Budget Committee meeting: Approve Superintendent's 2015-16 proposed budget and declare tax rates and debt service levy	June 1, 2015
Publish notice of budget hearing 5 to 30 days before the hearing	June 10, 2015
Board meeting: Hold budget hearing	June 17, 2015
Board meeting: Enact resolutions to adopt budget, make appropriations, and impose and categorize taxes	June 24, 2015
Submit tax certification documents to assessor	July 15, 2015
Submit copy of complete budget document to county clerk	September 30, 2015



# Building the Budget

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## District Policies and Practices

### ***School Board Policy, Section D: Fiscal Management***

Key policies related to fiscal management adopted by the Board are presented below. Additional policies may be viewed at: [www.4j.lane.edu/board/policies](http://www.4j.lane.edu/board/policies).

### **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.

### **DB. Budget**

The superintendent and school board shall comply with Oregon's local budget laws in preparation and approval of the annual budget. In accordance with Oregon Revised Statutes, the board shall appoint members to serve on the district's budget committee.

#### *Membership and Terms of Office*

The district budget committee shall consist of the seven members of the Board of Directors and seven qualified electors appointed by the board as required by law. (ORS 294.336)

# Building the Budget

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Terms of the appointed members shall be three years each, staggered so that one-third or approximately one-third of the terms end each year.

## *Function*

It shall be the function of the budget committee to approve budget estimates to cover the total operating expenses for the school district during the ensuing school year.

The budget estimate as provided by the budget committee shall be acted on by the Board of Directors independently for the purpose of adopting the amount of the tax rate. The Board of Directors is the levying body for the district, as established by ORS 294.435.

## **DFD. Real Property Management**

In order to carry out its educational mission, the district owns and operates a number of school facilities and properties. Because of changes in characteristics of the district, such as enrollment, it may from time to time be necessary to add or reduce, on a temporary or permanent basis, the number of facilities and properties operated to support the educational program.

The purpose of this policy is to provide direction for the management of school district real property not currently in use to support the educational program. This property will be managed within the framework of existing law and school board policies and to carry out the following objectives:

1. Support the district's identified short-term and long-term educational needs;
2. Provide for the district's long-term property needs;
3. Provide financial support for district facilities.

## *Classification of Real Property*

At least every two years, the district will review and classify its real property, using the following classifications:

1. In Use: Property that houses or supports the educational program;
2. Reserve: Property that is not in use but which is or may be needed for a definable future district use. Reserve property shall be managed to preserve its use for future district requirements;
3. Surplus: Property as may not in the judgment of the school board be required for school purposes may be sold or leased (ORS 332.155). This may include property currently in use for some district function (other than a school) but that function 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.

## *Use of Revenue*

Net proceeds from the sale or lease of facilities will be placed in a district capital improvement fund and used to acquire and develop land and/or upgrade and improve district facilities unless the board decides otherwise for compelling reasons.

# Building the Budget

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## DI. Financial Management Policies

### *Resource Planning and Allocation Policies*

1. The district estimates revenues, operating and capital expenditures, and debt service each year for the following five years. Annually, the superintendent will propose a financial forecast that is reviewed and potentially modified by the budget committee or Board. This forecast serves as the basis for budget instructions to the superintendent for the following year and for other financial planning activities.
2. The superintendent's proposed annual budget will reflect the official five-year forecast approved by the Board, incorporate operating and capital budgets, and respond to current district goals and policies and other long-range plans and needs of the district.
3. The operating and capital budgets will be proposed by the superintendent and approved by the budget committee consistent with the following criteria:
  - a. The physical safety of students and employees;
  - b. Instructional services that meet the needs of all students;
  - c. Support services to efficiently manage the human, financial, capital, facility and information resources of the district;
  - d. Development of new capital assets to meet enrollment changes or otherwise improve the safety, efficiency or quality of district instructional services.

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

4. The district's education program must be responsive to the changing needs of the community and its students. To respond to these changes, a portion of the operating budget may be reserved each year for research and development purposes.
5. The district will gradually fund reserve and replacement accounts for its future liabilities, claims and fixed assets. Each reserve account will include explicit standards for setting the amount of the reserve.

### *Accounting and Financial Practices Policies*

1. The district will maintain an accounting and financial reporting system that conforms to both Generally Accepted Accounting Principles (GAAP) adopted by the Government Accounting and Standards Board (GASB) and Oregon local budget law, and will issue a Comprehensive Annual Financial Report (CAFR).
2. The Board will establish funds as needed to support effective and efficient service delivery. The budget committee and the Board will review each fund annually as the budget is prepared and reviewed. If certain funds are not found to enhance the district's services or financial goals, they will be restructured or eliminated.
3. Reserve Funds  
The Board may establish one or more reserve funds to hold moneys to be accumulated and expended for the purpose of financing the cost of any service, project, property or equipment. The Board shall review established reserve funds annually and determine whether the fund will be continued or abolished, as part of the budget process.
4. Contingency Funds



# Building the Budget

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The Board requires each fund to maintain an appropriate contingency account to meet unanticipated requirements that may occur during the budget year. Cash reserves and fund balances will be consistent with generally accepted accounting practices and local budget law.

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

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

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

The Board must approve any transfers from the contingency appropriation.

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

## 5. 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

# Building the Budget

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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)

# Building the Budget

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(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.

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;

# Building the Budget

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- 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.
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.

# Building the Budget

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4. The district will comply with debt issuance laws and regulations established by federal and state government and with Board policies.
5. The district will follow state law and local investment guidelines and abide by the following prioritized criteria when making investments:
  - a. Preserve capital through prudent financial investments;
  - b. Maintain sufficient liquidity so that funds are available when needed; and
  - c. Achieve the best available rate of return on investments.

## *Organizational Policies*

1. The superintendent will review the district's organizational structure and operating programs periodically to assure that it is responsive to current needs and avoids service duplication or inefficiencies.
2. The district will maintain a plan for balancing the cost of services with available revenues in order to minimize uncertainty about employment and services. The plan will be consistent with the adopted forecast.
3. The compensation of employees will be competitive with that of comparable public and private sector employers in the relevant recruiting or market area. The criteria for reviewing employee wages and benefits will also include internal comparability for similar jobs, ability to pay and relevant federal or state requirements.
4. The district will, within available resources, maintain the productivity of staff through a supportive working environment which includes appropriate equipment, supplies, materials, and professional staff development.
5. The district will routinely evaluate its support services and determine whether the services are being provided at a competitive market cost. The district will develop corrective plans for any services that are not efficient or effective.
6. The district will use intergovernmental service contracts to minimize the duplication of services and to ensure the most effective and efficient delivery of services to the taxpayers.

## **DID. Capital Assets**

The district will maintain a formalized program of accountability and controls over district capital assets. The purpose of the inventory will be to protect the district against losses that would significantly affect the district's students, staff, property, budget or ability of the district to fulfill its stewardship responsibilities. The inventory also satisfies financial and insurance reporting requirements.

Capital assets includes all district-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playgrounds, etc.) and equipment, as defined by the *Program Budget and Accounting Manual*, published by the Oregon Department of Education, that are used in operations and that have initial useful lives extending beyond a single reporting period, have an initial value greater than \$5,000 and which satisfy the definition of capital asset in governmental accounting standards (GASB).

Federal law requires a physical inventory of federally-funded assets at least once every two years. These assets shall be accounted for following guidelines issued by the Oregon Department of Education. Reconciled inventory reports will be provided to the grant manager. Such report will identify lost, damaged or stolen capital assets.

# Building the Budget

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Attractive assets are defined as those initial, additional, and replacement items of equipment that are not strictly capital assets, but are moveable and valuable. Attractive assets include, but are not limited to, computers and computer equipment, communication devices, and other items that are movable and valuable. Directors and building principals are required to inventory computers and computer equipment.

Capital assets that are missing or damaged because they have been lost or stolen must be reported to Risk Management within 24 hours or as soon as practically possible if reasons for a delay exist. Missing or damaged assets will be removed from district property records by a vote of the Board.

Capital assets such as computer equipment may be removed from district premises when used in the performance of district duties and activities. They may be removed from school district property for personal or nonschool use in accordance with criteria established by the superintendent.

The superintendent shall establish criteria for a system of accountability and control of capital assets in rules or procedures.

# Building the Budget

## General Fund 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

In 1991, the State School Fund (SSF) was created by the Oregon Legislature to distribute state funding to school districts. A formula was developed with the goal of providing a base level of funding to all school districts, with funds allocated on a per-student basis. This base level of funding is “weighted” to provide additional resources to address the unique student population of each district, and adjusted to reflect each district’s cost structure.

The State School Fund formula takes into account two funding sources in the calculation of K-12 school and Education Service District funding: the Oregon State Legislature’s biennial appropriation for K-12 education and projected local revenue available to fund education. Both of these resources are heavily dependent on tax collections, which can fluctuate significantly depending on economic factors. Funding can also be impacted by legislative actions, investment returns, and changes in the student population at the state or local level. As a result, the level of funding provided to each school district by the State School Fund will fluctuate from year to year and also throughout each year.

The District’s State School Fund budget is built with the revenue assumption that the state K-12 appropriations for the 2015-17 biennium will be \$7.36 billion. Unlike the previous biennium, \$7.255 billion will be split evenly between 2015-16 and 2016-17, and an additional \$105 million is expected to be available in 2016-17 to fund district operations.

Funding Source	State Budget	State Budget	\$ Per Pupil (ADMw) (Total Formula Revenue)		
	2013-15 Biennium	2015-17 Biennium	2013-14	2014-15	2015-16
State School Fund	\$6.55 billion (plus \$100 million for 14-15)	\$7.255 billion (plus \$105 million for 16-17)	\$6,888	\$7,173	\$7,220

The process of calculating the District’s state funding level begins with a projection of student enrollment for the coming school year. The District’s director of research and planning projects enrollment by school and grade level based on various factors including current enrollment, birth rates, and historic trends. This projection is adjusted by expected student attendance levels to establish a resident average daily membership (ADMr) for the coming year.

The District’s ADMr is then “weighted” to provide additional funding support in the following areas:

- Students in English as a Second Language (ESL) programs
- Students in pregnant and parenting programs
- Students with an Individualized Education Plan (IEP)
- Students in poverty
- Students in foster care and neglected/delinquent

# Building the Budget

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The weighted average daily membership (ADMw) for the coming year is compared to the current year's ADMw. State statute permits SSF funding to be based on current year or projected ADMw, whichever is higher. For districts with declining enrollment, this option delays funding decreases by one year and provides the district with time to make more thoughtful adjustments to its instructional programs and infrastructure.

The selected ADMw is then multiplied against the District's General Purpose Grant per ADMw amount, which is provided by the Oregon Department of Education. The Oregon Department of Education uses a formula established by statute to calculate a statewide General Purpose Grant per ADMw amount based on the biennial budget approved by the Oregon Legislature for K-12 schools and education service districts and the projected level of local funding for education. This base level of support is then adjusted for each district to reflect that district's average teacher experience relative to the state average teacher experience. As a result, individual district General Purpose Grant amounts may be more or less than the statewide amount depending on the tenure of district teaching staff.

To complete the calculation of Total Formula Revenue, which includes the General Purpose Grant total calculated above, the District must also calculate reimbursable transportation expenditures. The SSF formula includes a transportation grant to reimburse a portion of the costs of transporting students to and from school. This grant will reimburse the District for 70% of all eligible transportation expenditures.

Total Formula Revenue represents funding from two sources – the biennial state budget for K-12 education and local revenue available to fund education. Local property taxes, Common School Fund payments, County School Fund payments and Federal Forest Fees are deducted from formula revenue to determine the State School Fund grant paid to a district from the biennial state budget. Each of these local revenue sources are discussed below.

The District also receives funding through the High Cost Disability Grant, which is part of the State School Fund process. This grant provides additional support for students with disabilities who require services that cost over \$30,000 a year.

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***

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. Other sources of income for the Common School Fund include investment earnings on unclaimed property balances held in trust by the state, and a portion of the proceeds from the sale of federal lands.

Fund value ranges from \$600 million to \$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. The Oregon Department of Education provides the District with a preliminary estimate of Common School Fund payments for the coming year for use in the budget development process, and updates this estimate throughout the year.



# Building the Budget

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## ***County School Fund***

Twenty-five percent of revenues received by counties from the sale of timber cut on federal forest land and other miscellaneous sources are provided to local school districts. Funds are distributed to school districts on a per student basis. The Oregon Department of Education provides the District with a preliminary estimate of payments for the coming year for use in the budget development process, and updates this estimate throughout the year.

## ***Federal Forest Fees***

Under the Secure Rural Schools Act, the federal government makes payments to counties financially affected by cutbacks in federal logging. The timber revenue program was established in 2000 and expired in 2006, but has received multiple extensions and was recently reauthorized through 2016. The Oregon Department of Education will provide the District with a preliminary estimate of payments for 2015-16 soon. Until a preliminary estimate is available, federal forest revenues have been excluded from State School Fund and District revenue estimates for 2015-16.

## **Property Taxes**

### ***Operating Levy***

Under Measure 50, District property taxes are based on a permanent tax rate of \$4.7485 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.

The estimate of property tax revenue for the coming year begins with an assumption of the assessed value of real and personal property located within the District. For 2015-16, growth in assessed value is estimated at 3% over 2014-15 values. This amount is multiplied against the permanent tax rate to determine the base level of tax revenue available to the District. The base tax level is then adjusted for “compression” – a situation where the real market value of a property is less than the assessed value and tax must be imposed on the lower value. For 2015-16 the compression loss is estimated at 1.21% of the base tax level. The final amount represents the imposed tax level for the coming year.

Based on prior year tax collections, the District expects to collect approximately 95% of imposed taxes in the year they are due. Taxes not collected in the year in which they were imposed are collected in subsequent years. It is estimated that approximately 55% of uncollected prior years’ property taxes will be received in 2015-16.

Other tax revenues include interest and penalties related to delinquent taxes, and other miscellaneous local government tax collections. The District estimates these revenues based on prior year collections.

### ***Local Option Levy***

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 in 2008-09) per student, 20% of state resources, or the difference in taxes under Measure 5 and Measure 50, whichever is

# Building the Budget

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smallest. Levies may be approved for up to five years for operations and ten years for capital. Proceeds are excluded from the State School Fund formula.

In May 2000, District voters approved a five-year local option levy of \$1.50 per \$1,000 of assessed property value to assist with operations. Since the passage of Measure 5 in 1990, this was the first opportunity for District voters to increase school operating funds above the State School Fund formula. Voters renewed the local option in November 2004, 2008 and 2014. The current levy will expire in fiscal year 2019-20 if not renewed.

The estimate of local option levy tax revenue for the coming year begins with an assumption of the assessed value of real and personal property located within the District. For 2015-16, growth in assessed value is estimated at 3% over 2014-15 values. This amount is multiplied against the local option tax rate to determine the base level of tax revenue available to the District. The base tax level is then adjusted for “compression” – a situation in which the gap between real market value and assessed value is not sufficient to generate the full \$1.50 per \$1,000 tax rate and the taxes paid are only a part of the tax rate imposed. On one end, if assessed value and real market value is the same for a particular property, no taxes are due. On the other end, if the assessed value is well below the real market value, the full \$1.50 rate is due. Currently, most taxpayers pay less than the full rate. For 2015-16 the compression loss is estimated at 43.8% of the base tax level. The final amount represents the imposed local option tax level for the coming year.

Based on prior year tax collections, the District expects to collect approximately 95% of imposed taxes in the year they are due. Taxes not collected in the year in which they were imposed are collected in subsequent years. It is estimated that approximately 55% of uncollected prior years’ property taxes will be received in 2015-16.

Other tax revenues include interest and penalties related to delinquent taxes. The District estimates these revenues based on prior year collections.

## ***Debt Service Levy***

The debt service levy funds principal and interest payments on long-term general obligation debt. Amounts received from this levy are held in the Debt Service Fund. Total requirements are the amount of principal and interest due during the fiscal year, plus an amount to cover principal and interest payments for the following July and August as tax revenue does not begin to come in until around November of each year.

Total resources are current year taxes, prior year taxes, interest, federal subsidy revenue, and net working capital (the amount levied the prior year for July and August payments). Prior year taxes, interest, and federal subsidy revenue are all estimated based on what has been received in prior years and what the District expects to receive in the budget year. Net working capital is based on an estimate of what the prior year’s unappropriated ending fund balance is expected to be. Current year taxes are the remaining revenue required to meet the District’s payment obligations.

The amount certified for the debt service levy is the total revenue required for current year taxes, plus an estimate of uncollected tax. The 2015-16 budget assumes a collection rate of 94.5% (the percent of property taxes collected in Lane County in 2013-14). The estimate of uncollected tax is added to the total levy to ensure that the District collects enough to meet its debt service obligations.

# Building the Budget

The total certified levy is divided by assessed value (3% higher than 2014-15 assessed value) and multiplied by 1,000 to get the dollar tax rate. For 2015-16, the projected tax rate is \$1.5871.

For more details on debt service obligations refer to the Debt Service Fund information in the Financial Plan section of this budget document.

## Tax Levy Computation

	2014-15 Budget				2015-16 Budget			
	General Fund		Debt Service Fund	All Funds Total <sup>1</sup>	General Fund		Debt Service Fund	All Funds Total <sup>1</sup>
	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	\$159,413,558		\$29,939,188	\$189,352,746	\$170,688,906		\$32,912,025	\$203,600,931
Total Resources	(101,731,558)		(9,736,383)	(111,467,941)	(109,894,906)		(12,143,834)	(122,038,740)
Revenue Required to Balance	57,682,000	7,616,000	20,202,805	85,500,805	60,794,000	11,089,000	20,768,191	92,651,191
Loss Due to Constitutional Limit (Compression)	1,500,000	11,879,000		13,379,000	782,000	9,091,000		9,873,000
Uncollected Tax	3,035,895	400,842	1,063,306	4,500,043	3,538,275	645,392	1,208,731	5,392,398
Estimated Tax Imposed	62,217,895	19,895,842	21,266,110	103,379,847	65,114,275	20,825,392	21,976,922	107,916,589
Total Certified Levy	\$62,217,895	\$19,895,842	\$21,266,110	\$103,379,847	\$65,114,275	\$20,825,392	\$21,976,922	\$107,916,589
	<b>2014-15 Actual</b>				<b>2015-16 Projected</b>			
Tax Rate	\$4.7485	\$1.5000	\$1.5817 <sup>3</sup>	\$7.8302	\$4.7485	\$1.5000	1.5871 <sup>3</sup>	\$7.8356
Assessed Value (bonds approved before 2001) <sup>2</sup>				\$13,244,235,395			\$0.0179	\$13,641,562,457
Assessed Value (bonds approved after 2001)				\$13,446,328,961			\$1.5692	\$13,849,718,830
							\$1.5871	

<sup>1</sup> Budget summaries containing resources and requirements for all funds may be found in the Financial Plan section.

<sup>2</sup> 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.

<sup>3</sup> The maximum debt service tax rate is \$1.60 per \$1,000 as publicized to voters during the 2013 bond measure.

# Building the Budget

## Tax Rate Comparison

	2011-12	2012-13	2013-14	2014-15	2015-16 Budget
<b>Permanent Tax Rate Operating Levy</b>	\$4.7485	\$4.7485	\$4.7485	\$4.7485	\$4.7485
<b>Local Option Levy</b>	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000
<b>Debt Service Levy</b>	\$1.2866	\$1.1299 <sup>1</sup>	\$1.5951 <sup>2</sup>	\$1.5817 <sup>3</sup>	\$1.5871

<sup>1</sup> Includes G.O. bonds issued in 2011. Debt service levy is lower from interest savings on Qualified School Construction Bonds.

<sup>2</sup> 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.

<sup>3</sup> Reflects the issuance of a portion of bonds approved in May 2013.

## Other Resources

### Other Local Resources

While the primary source of revenue supporting District operations continues to be the State School Fund and local taxes, the District does receive funding from other sources.

### Lane Education Service District (Lane ESD) Pass-Through Funding

State ESDs receive funding through the State School Fund (SSF) formula based on student enrollment reported for districts within their service area. Each ESD must spend at least 90% of their total SSF funds directly on school district programs or services. The other 10% is allocated for the operation of the ESD.

Each district within the ESD receives a portion of available funding based on their projected enrollment. For 2015-16, the District will use half of its available funding to obtain services directly from the ESD and receive the other half in the form of cash payments to support District-based special education programs and services.

In 2015-16, the District expects to receive approximately \$2.5 million from Lane ESD to support district special education services and programs.

### Interest Income

Interest income is calculated based on projected cash balances for the coming year, and an estimated rate of return based on current rates available for the State of Oregon Local Government Investment Pool and financial institutions authorized to hold District funds. For 2015-16 the District expects to receive approximately \$0.1 million.

### School-Related Receipts

School-related receipts include gate receipts from athletic events at high schools, student body card revenue from high schools, and athletic participation fees at middle and high schools. These are budgeted based on historic receipt patterns and, in the case of athletic participation fees, the percentage of fees expected to be

# Building the Budget

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remitted to the District by schools. For 2015-16, the District expects to receive about \$0.4 million in school-related receipts.

## **Reimbursements**

Reimbursements include student activity transportation reimbursements (payments received from schools for bus trips), child care reimbursements (reimbursable salaries for child care providers at four schools), and other local reimbursements such as reimbursements from schools' student body funds. These are budgeted based on historic receipt patterns. For 2015-16, the District expects to receive about \$1.6 million in reimbursements.

## **Building Rentals**

Revenue is received from two sources: 1) the rental of school buildings no longer used by the District (closed schools), and 2) the rental of open District facilities. This revenue budget is based on historic receipt patterns, with adjustments made to reflect known changes in the availability of facilities for rental and the expressed intent of current renters (e.g. the sale of a building that was previously rented or a renter moving to an alternative location). For 2015-16, the District expects to receive about \$0.2 million in rental revenue.

## **Grant Administration**

Direct grant costs generally include expenses such as staffing, materials, supplies and equipment purchased solely for use on a specific grant award or contract. Indirect costs represent the expenses of doing business that are not easily identifiable to a specific grant, but are necessary for the general operation of the organization and the conduct of activities it performs. For example, costs like heat, light, and support personnel such as accounting staff cannot easily be identified with specific cost objectives of a grant award or contract. Many grants or programs benefit from these types of activities so it is fair and necessary to distribute these indirect costs to grants.

An indirect cost rate represents each grant program's share of departmental administration costs. Each year, the District uses a methodology provided by the Department of Education to calculate an indirect cost rate for the coming year. This rate must be formally approved by the Department of Education before it is applied to District grant programs.

The District's approved indirect rate is applied to all activities in the Federal, State and Local Programs Fund, except when the grant agreement or contractual terms specifically exclude an administrative or indirect charge to the program. Estimated revenue has been calculated based on projected grant resources and the 2014-15 approved indirect rate of 5.08% of direct charges. For 2015-16, the District expects to receive approximately \$0.6 million.

## ***Interfund Transfers***

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

## ***Beginning Fund Balance***

The beginning fund balance includes unexpended resources and the unappropriated ending fund balance carried over from the previous year.

# Building the Budget

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## General Fund Requirements

### Schools

#### ***Position Budgeting***

Licensed staffing is assigned in a variety of ways. General classroom allocations of licensed staff members are based on three key factors: 1) projected enrollment, 2) the student-to-teacher staffing ratio for each grade level, and 3) the Needs Index. The majority of staffing (60% of available staffing resources) is allocated strictly on enrollment, while the remaining 40% takes into account each school's level of need as reflected in the Needs Index. Schools also receive program staffing – a set level of staffing resources – for specific positions such as elementary physical education (PE) and music teachers, counselors, essential skills coordinators, and athletic directors. A separate process is undertaken to allocate special education and English language development teaching resources, as these resources must be distributed based on the needs of specific student populations, and even individual students, within the District. Schools also may receive additional staffing through external resources such as grants, fundraising, and federal/state programs.

Classified staffing is also assigned using multiple methodologies. General school allocations of classified staff time are based on projected enrollment and the number of students eligible for the District's free or reduced price meal program at each school. The number of classified hours available for allocation are limited by grade level (elementary, middle, high). Schools also receive program staffing – a set level of staffing resources – for specific positions such as school secretaries, crossing guards, records and scheduling assistants, office support, school safety coordinators and assistants, registrars, and school-to-work coordinators. A separate process is undertaken to allocate special education and English language development classified resources, as these resources must be distributed based on the needs of specific student populations, and even individual students, within the District. Schools also may receive additional staffing through external resources such as grants, fundraising, and federal/state programs.

Key factors are detailed below, followed by a brief description of licensed and classified staffing methodologies.

#### ***Enrollment***

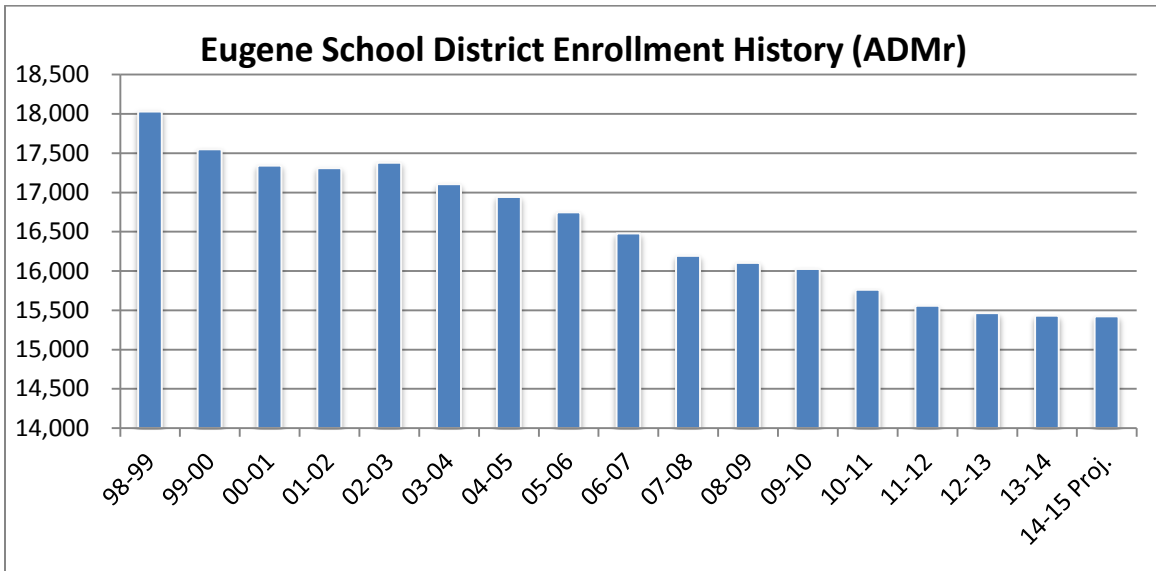
##### **Enrollment History**

During the past several decades Eugene School District 4J has experienced steady enrollment declines. The most recent respite has been 2002-03; however, it was brief and the increase was small. This is illustrated in the following graph.

Student enrollment reached its highest point in the mid-1970s at approximately 22,000 students and declined to 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 17,379. 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 districts for the five-year period of 2012-13 through 2016-17 has had a positive impact on slowing the rate of decline.

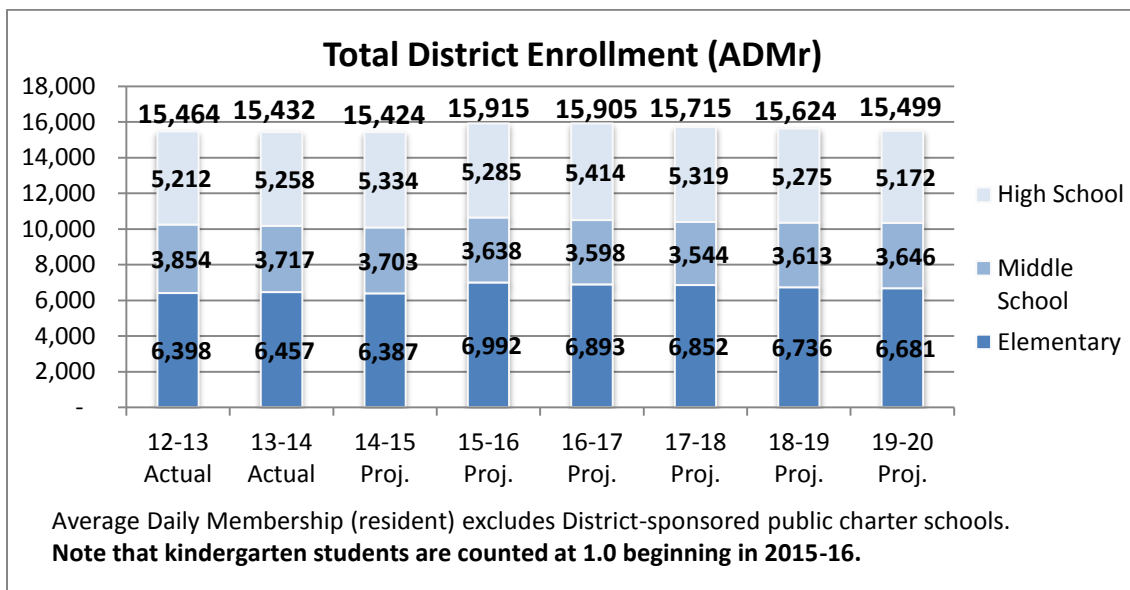
# Building the Budget



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, most of it passed through to the provider, for students placed in alternative education programs or enrolled in District-sponsored charter schools. ADMr for 1997-98 through 2010-11 excludes students enrolled in charter schools and alternative education programs. Beginning in 2011-12, the ADMr above includes alternative education programs.

## Enrollment Projections

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. Enrollment for 2015-16 is projected to be 15,915.



# Building the Budget

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## **Methodology Used for Enrollment Projections**

Each year, as part of the annual planning cycle, an estimate is made of the coming year's enrollment by school, by grade level, and for the District as a whole 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:

- The number of live births in Lane County and the birth-to-kindergarten average capture ratio over the last three years.
- The number of students who continue in the system from one year to the next adjusted for the average retention ratio for the last three years.
- Three-year enrollment history.
- 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 Students from Open Enrollment**

As a result of HB3681, Oregon districts may freely enroll students from other districts within a specified open enrollment window. The District has elected to allow such enrollment and defines open enrollment students as 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 2015-16 on our experience in 2012-13 to 2014-15, the first three years when open enrollment was available.



# Building the Budget

## Eugene School District 2015-16 Enrollment Projection Summary by School and Region (headcount, K=1.0)

Churchill Region											
	10/1/2014	2015-16	Projected		10/1/2014	2015-16	Projected		10/1/2014	2015-16	Projected
	Enrollment	Projection	Change		Enrollment	Projection	Change		Enrollment	Projection	Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
César E. Chávez	423	415	(8)	Arts & Tech.	297	329	32	Churchill	1,140	1,162	22
Family School	163	168	5	Kennedy	501	446	(55)				
McCornack	338	347	9		798	775	(23)				
Twin Oaks	222	215	(7)								
	<u>1,146</u>	<u>1,145</u>	<u>(1)</u>								

North Eugene Region											
	10/1/2014	2015-16	Projected		10/1/2014	2015-16	Projected		10/1/2014	2015-16	Projected
	Enrollment	Projection	Change		Enrollment	Projection	Change		Enrollment	Projection	Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
Awbrey Park	383	374	(9)	Kelly	399	403	4	North Eugene	976	971	(5)
Corridor	277	271	(6)	Madison	459	452	(7)				
Howard	373	382	9		858	855	(3)				
River Road	335	367	32								
Spring Creek	343	346	3								
Yujin Gakuen	270	292	22								
	<u>1,981</u>	<u>2,032</u>	<u>51</u>								

Sheldon Region											
	10/1/2014	2015-16	Projected		10/1/2014	2015-16	Projected		10/1/2014	2015-16	Projected
	Enrollment	Projection	Change		Enrollment	Projection	Change		Enrollment*	Projection*	Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
Bertha Holt	548	542	(6)	Cal Young	527	519	(8)	Sheldon	1,419	1,421	2
Buena Vista	399	430	31	Monroe	507	495	(12)				
Gilham	495	490	(5)		1,034	1,014	(20)				
Willagillespie	497	479	(18)								
	<u>1,939</u>	<u>1,941</u>	<u>2</u>								

South Eugene Region											
	10/1/2014	2015-16	Projected		10/1/2014	2015-16	Projected		10/1/2014	2015-16	Projected
	Enrollment	Projection	Change		Enrollment	Projection	Change		Enrollment	Projection	Change
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>			
Adams	444	431	(13)	Roosevelt	583	572	(11)	South Eugene	1,443	1,475	32
Camas Ridge	418	400	(18)	Spencer Butte	449	436	(13)				
Charlemagne	324	338	14		1,032	1,008	(24)				
Edgewood	387	359	(28)								
Edison	348	340	(8)								
	<u>1,921</u>	<u>1,868</u>	<u>(53)</u>								

Total Projected Eugene School District Enrollment			
	10/1/2014	2015-16	Projected
	Enrollment	Projection	Change
Total Elementary School Enrollment	6,987	6,986	(1)
Total Middle School Enrollment	3,722	3,652	(70)
Total High School Enrollment	4,978	5,029	51
District-wide Alternative Education High School - ECCO	319	319	-
<b>Total</b>	<b>16,006</b>	<b>15,986</b>	<b>(20)</b>

# Building the Budget

## ***Student-to-Teacher Staffing Ratio***

The District uses a student-to-teacher staffing ratio, differentiated by grade level as noted below, to determine the number of licensed staff positions available for a given school year. In simple terms, projected enrollment is divided by the ratio amount and then adjusted to reflect staffing allocation levels: 1) elementary staffing is allocated in 0.50 full-time equivalent (FTE) increments, 2) middle school staffing is allocated in 0.20 FTE increments, and 3) high school staffing allocations are in 0.25 increments. For example, if projected enrollment was 100 students in grades 9-12, initial staffing would be 3.43 FTE (100 students ÷ 29.16 staffing ratio). However, as high school staffing is allocated in 0.25 FTE increments, we would round this to 3.50 FTE. A staffing formula is then used to allocate positions between schools based on projected enrollment and need.

As the staffing ratio decreases the number of available licensed positions increases – the opposite is true for periods when the staffing ratios are increasing. Staffing ratios increased sharply during the economic downturn, but have stabilized with the return of economic growth. For 2015-16 the District will see a significant decline in the staffing ratio for grades K-5 due to the implementation of full-day kindergarten. As part of this implementation the student-to-teacher staffing ratio for kindergarten was decreased to 23. This decrease improves the overall K-5 staffing ratio by 1.13, and adds 28.5 additional FTE to address next year’s full-day instructional plan. The middle school staffing ratio will improve slightly in 2015-16, while the high school ratio will remain relatively unchanged for the coming year.

	2011-12	2012-13	2013-14*	2014-15	2015-16	5-Year Change
<b>“Represents 1 Licensed FTE for Every ___ Students”</b>						
Grades K-5	27.55	26.45	27.15	26.98	25.85	-1.70
Grades 6-8	29.06	27.65	28.15	28.06	27.80	-1.26
Grades 9-12	29.38	28.79	29.22	29.18	29.16	-0.22

\* 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/student 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.*

## ***Needs Index***

Beginning in 2012-13, the District began using a needs index to allocate a portion of general classroom licensed staffing and distribute targeted funding to schools. Each school receives a needs index score, which is the weighted average of four key characteristics of the school’s student population:

- Poverty (50% of the score): the percentage of students at the school who qualify for free or reduced-price school meals.
- Mobility (30% of the score): the proportion of students who enroll or depart the school mid-year (October 1<sup>st</sup> through June 1<sup>st</sup>). This is calculated by taking the total number of arrivals and departures and dividing this number by the school’s enrollment.
- Special education (15% of the score): the percentage of students at the school receiving special education services.
- English language learners (5% of the score): the percentage of students identified as English language learners at the school.

# Building the Budget

Each school's needs index score is reported on a scale of 0 – 100. This score is used to develop each school's needs-weighted enrollment as follows:

**Example**

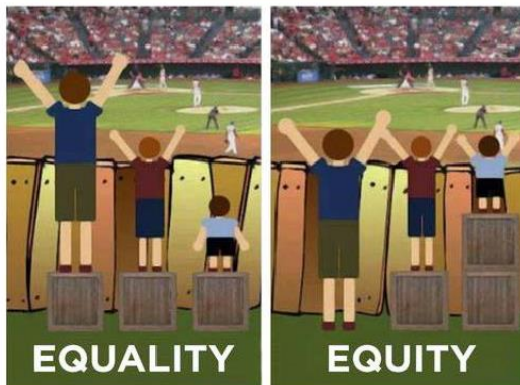
School's needs index score	25
	÷ 100
	+ 1
School's needs-index weighting	= 1.25
School's needs-index weighting	1.25
School's projected enrollment, e.g. 300	x 300
School's needs-weighted enrollment	= 375

Needs-weighted enrollment is used to allocate 40% of available licensed staffing resources and distribute targeted funding amounts. A more detailed description of these calculations is included in the licensed staffing and targeted funding sections of Building the Budget.

It is important to note that the Needs Index does not provide additional resources. Very simply put, the use of this index in staffing and targeted funding shifts existing resources between schools at each grade level (elementary, middle, high) based on need. It seeks to ensure staffing equity based on the needs of each school, instead of providing equal amounts of staffing at each school.

## NEEDS INDEX: WHY DO WE USE IT?

**EQUITY ≠ EQUALITY**  
**EQUALITY = same inputs**  
**EQUITY = same outcomes**



- Every child deserves to get the support they need to succeed.
- Students have different needs, based on their life circumstances.
- So we target more of our limited resources to where our students need them most.
- That means providing staffing based on the needs of students, not just the number of students.

# Building the Budget

## Needs Index

Weights >>>	50%	15%	5%	30%	100%
SCHOOL	% FRL	% SPED	% LEP	% Mobility	Needs Index
Adams	45.8	17.0	1.1	15.2	30.1
Awbrey Park	60.7	15.6	2.9	22.4	39.6
Buena Vista	35.8	3.5	6.3	9.3	21.5
Camas Ridge	44.3	9.8	6.2	20.0	29.9
César E. Chávez	81.8	16.0	11.6	34.3	54.2
Charlemagne at Fox Hollow	18.5	3.7	0.3	5.5	11.5
Corridor	44.3	11.7	0.4	14.3	28.2
Edgewood	32.5	13.6	1.3	16.2	23.2
Edison	34.2	10.9	3.9	26.3	26.8
Family School	62.0	11.0	0.6	12.4	36.4
Gilham	43.1	13.5	4.0	19.8	29.7
Holt	56.0	16.3	5.9	24.6	38.1
Howard	77.3	16.2	6.9	29.5	50.3
McCornack	73.5	12.5	11.9	23.2	46.2
River Road/El Camino del Río	73.1	10.0	25.5	28.1	47.8
Spring Creek	66.9	22.0	2.1	25.3	44.4
Twin Oaks	53.2	9.1	1.8	15.5	32.7
Willagillespie	49.6	12.4	3.3	21.8	33.4
Yujin Gakuen	38.1	5.9	5.9	8.6	22.8
Arts & Technology Academy	75.9	16.3	1.7	19.5	46.4
Cal Young	32.7	8.4	2.1	15.6	22.4
Kelly	67.7	11.1	1.8	23.9	42.8
Kennedy	53.1	16.6	1.2	16.2	34.0
Madison	55.8	14.1	0.0	15.9	34.7
Monroe	44.1	13.2	1.6	17.7	29.4
Roosevelt	26.8	6.3	1.4	15.6	19.1
Spencer Butte	35.7	12.4	0.0	11.9	23.3
Churchill	50.6	11.6	1.0	22.6	33.9
Early College & Career Options	53.6	8.9	0.6	211.7	91.7
North Eugene	57.5	13.8	1.1	51.1	46.2
Sheldon	29.8	12.6	0.8	28.3	25.3
South Eugene	28.5	8.4	0.3	15.4	20.1

FRL - percentage of students receiving free and reduced price lunches as of January 1st, 2015

SPED - percentage of students receiving special education services in 2014-15 as submitted to ODE

LEP - percentage of students identified as English language learners for 2014-15, as of January 2015

MOBILITY - percentage of students who entered or exited school in 2013-14 (mobility rate)

# Building the Budget

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## *School Staffing Methodology*

### **General Licensed Staff Allocation**

#### *Classroom Allocations*

The process begins when the Financial Services Department receives initial projected enrollment numbers for the coming year and an updated Needs Index from the director of research and planning. Enrollment is projected by school and by grade level within each school. Projected enrollment of students with special education needs is also provided at the school level, as the general classroom allocation formula only provides a small portion of the support resources for this student population (see *Education Support Services Staffing* for additional information). This information is entered into the staffing allocation model. With the implementation of full-day kindergarten in 2015-16, all general education students are reflected in the model as full-time students (previously kindergarten students were counted at 0.5 to reflect a half-day program) and special education students are counted at quarter-time (0.25 per student). This calculation produces the projected enrollment for staffing that is carried forward to the next step in the calculation.

Available staffing resources at each grade level (elementary, middle and high school) are determined by dividing projected enrollment by the student-to-teacher staffing ratio for that grade level. The staffing allocation model then calculates each school's base staffing using the following formula: 1) 60% of available resources is allocated to schools based on their projected enrollment, and 2) 40% of available resources is allocated based on the needs-weighted enrollment for each school. This split is intended to provide balance and mitigate staffing impacts to schools with low needs index scores.

While the first part of the formula is relatively straightforward, the second half can be harder to visualize. The calculation is essentially:

$$\begin{aligned} & 40\% \text{ of available resources at each grade level} \\ \div & \text{ Sum of all needs-weighted enrollment at that grade level} \\ = & \text{ Per-student allocation for needs-weighted enrollment} \\ \\ & \text{School's needs-weighted enrollment} \\ \times & \text{ Per-student allocation for needs-weighted staffing resources} \\ = & \text{ School's needs-weighted staffing allocation} \end{aligned}$$

Once this calculation has been completed, the raw staffing number is rounded in accordance with the District's staffing methodology. Elementary allocations are rounded to the nearest 0.5 FTE, while middle school staffing is rounded to the nearest 0.2 FTE and high school staffing is rounded to the nearest 0.25 FTE.

At this point the Superintendent will review preliminary staffing allocations and may authorize discretionary adjustments to address rounding issues and other concerns. Targeted additions may also be made to address exceptionally large classes at a specific school. These changes are one-time fixes – they do not carry forward to the next year's staffing allocation.

Following this process, the final general classroom staffing allocation is provided to schools and the Human Resources Department for use in the development of staffing plans for the coming year.

# Building the Budget

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## *Program Staffing Allocations*

Schools also receive program staffing – a set level of staffing resources – for specific licensed positions. Program staffing is assigned by grade level and school. The method used to allocate these resources differs based on grade level and purpose. As a result, schools within each grade level may not receive the same level of program staffing. For 2015-16, licensed program staffing allocations include:

- Elementary – 5.0 FTE for counselors
- Middle School – 8.0 FTE for counselors
- High School – 10.0 FTE for counselors, 7.2 FTE for athletic directors, trainers, and freshman specialists, 6.27 FTE for additional support related to high-needs students, and 11.5 FTE to support fully scheduling ninth grade students.

## **General Classified Staffing Allocations**

### *Classroom and School Allocations*

Schools are allocated hours of classified staffing support for classrooms and other services based on projected enrollment. For 2015-16, classified classroom and school allocations include:

- Elementary – 218.0 hours (27.25 FTE) for kindergarten education assistants allocated to schools based on their projected kindergarten enrollment, and approximately 221 hours (27.63 FTE) allocated to schools for general support based on projected enrollment.
- Middle School – 7.55 hours (.94 FTE) allocated based on the number of students qualifying for the free/reduced lunch program at each school and an additional 7.55 hours allocated based on projected enrollment for general support.
- High School – approximately 142 hours (17.75 FTE) allocated based on projected enrollment and an additional 102.5 hours (12.8 FTE) allocated based on the number of students qualifying for the free/reduced lunch program at each school for administration and general support.

### *Program Staffing Allocations*

Schools also receive program staffing – a set level of staffing resources – for specific classified positions. Program staffing is assigned by grade level and school. The method used to allocate these resources differs based on grade level and purpose. As a result, schools within each grade level may not receive the same level of program staffing. For 2015-16, classified program staffing allocations include:

- Elementary – 152 hours (19.0 FTE) for office management, 9.5 hours (1.19 FTE) for crossing guards, 6.4 hours (.8 FTE) for schools with enrollment over 450 students, and 243 hours (30.38 FTE) for custodial services.
- Middle School – 192 hours (24.0 FTE) for office management, 30 hours (3.75 FTE) for school safety, 3 hours (.38 FTE) for crossing guards, and 179 hours (22.38 FTE) for custodial services.
- High School – 47 hours (5.88 FTE) for school safety, 16 hours (2.0 FTE) for registrar assistance, 16 hours (2.0 FTE) for school-to-work coordinators, and 166 hours (20.75 FTE) for custodial services.

# Building the Budget

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## **Educational Support Services (Special Education) Staffing Allocation**

Educational Support Services begins their calculation of licensed and classified staffing by determining a projected student case load for the coming year. This calculation uses current year enrollment, the current year case load (which is sampled at least three times during the year), and projected enrollment for the coming year to determine a projected case load as follows:

$$\text{Projected Case Load} = (\text{current year case load} \div \text{current year enrollment}) \times \text{projected enrollment}$$

Once a projected case load is determined, staffing is allocated to establish a “base” staffing level. This staffing is reviewed and adjusted based on various issues or concerns in the program (e.g. 0.914 FTE projected rounds down to 0.9 FTE base and can be adjusted by 0.1 FTE to make the final allocation 1.0 FTE) if this makes sense given the continuum of services for the program, current significant needs in the program, staffing or personnel issues or concerns, etc. This final area is subjective and is based upon the ESS administrator's review of students, program and school challenges during the instructional year. It is also based upon case load swings during the instructional year. This additional staffing is at the discretion of the Director of ESS based upon overall special education staffing levels (school based and itinerant) throughout the District.

## **English Language Learners (ELL) Staffing Allocation**

At the elementary level, the District considers grade level and language proficiency in addition to the number of ELL students when allocating licensed resources. For example, a 5th grader cannot be put with a 1st grader just because they both have low language proficiency.

Keeping this in mind, the program’s general "rule of thumb" for elementary licensed and classified staffing is:

<b># of ELL Students</b>	<b>FTE</b>
1-5	0.1-0.2 licensed FTE
5-10	0.2-0.3 licensed FTE
10-20	0.3-0.4 licensed FTE
20-30	0.4-0.6 licensed FTE
30-35	0.6-0.8 licensed FTE
35-50	0.8-1.0 licensed FTE
over 50	1.0 licensed FTE and a 4- to 6-hour classified instructional assistant

Almost every middle school and high school needs at least one class period (0.2 FTE or 0.25 FTE, respectively) regardless of the number of English learners. For schools with high levels of English learner needs, the District typically provides two class periods so students can have a level 1 and level 2 English language development class.

## **Grants, Fundraising, and Federal/State Programs**

School licensed and classified staffing may be augmented by any of the following sources:

- Grants – schools may receive grants from private organizations or other municipal governments to provide resources for specific programs or activities. Staff are allocated to grant funding based on the terms of the grant agreement, and District grant managers are responsible for ensuring that work completed complies with grant terms.



# Building the Budget

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- Fundraising – private individuals and organizations may contribute to school staffing during fundraising events sponsored by a variety of groups including the Eugene Education Foundation, parent organizations, alumni groups, school clubs and athletic teams, and individual schools. The District requires that funding must be received before licensed or classified staffing is added.
- State and Federal Programs – the District receives funding through a variety of federal and state grants. For example, in 2014-15 schools benefited from millions of dollars in grant funds from the Elementary and Secondary Education Act (Title I, II, and III funding), the Individuals with Disabilities Act (IDEA), and the BEST Afterschool Program (21<sup>st</sup> Century Community Learning Center). Licensed and classified staffing under these programs is allocated to schools based on federal and state criteria, and District grant managers are responsible for ensuring that work completed complies with requirements. As many of these programs target resources to specific student populations, not all schools will be eligible for additional funding.

## **Extra Duty Stipends and Staffing**

Additional funding is provided to schools to compensate staff members for extra duty assignments related to school leadership, student activities, student athletics, and student supervision:

- School Leadership – each middle and high school receives a leadership increment to be used to compensate licensed staff members serving on school leadership committees/teams. This flat grant is increased annually by the rate of any cost of living adjustment (COLA) in place for licensed staff. In addition to this amount, high schools also receive COLA-adjusted stipends for contractual payments related to athletic directors and media specialists.
- Student Activities – the District provides a set level of funding to elementary, middle and high schools to compensate licensed staff who oversee student activities. At the elementary level, funding is provided for music instruction. Middle school funding includes orchestra, band, choir, drama and journalism. High schools receive funding for orchestra, choir, band, a school paper, yearbook, rally (cheerleading), dance team, drama, and musicals.
- Student Athletics – each middle and high school receives funding for head and assistant coaches for various sports. The only sports supported at the middle school level are track. At the high school level boys, girls, and coed sports include: football, basketball, baseball, wrestling, soccer, tennis, volleyball, softball, track, swimming and cross country.
- Student Supervision – each middle and high school receives a supervision increment to be used to compensate staff members who supervise students during school events. This flat grant is increased annually by the rate of any COLA in place for licensed staff.

For student activities and athletics, each school receives a set stipend amount (reflected as a percentage of licensed salary) for every activity leader, head coach and assistant coach position authorized by the District. Allowable stipend percentages are detailed in section 5.1 of the collective bargaining agreement between the Eugene Education Association and the District. Over the last 5 years District funding for student activities and athletics has been reduced, and in some cases eliminated, to resolve spending deficits. As a result, not all of the positions listed within the bargaining agreement are currently funded by the District.



# Building the Budget

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## ***Discretionary Budgets – Schools***

Schools are allocated discretionary budgets to provide funds to cover various operating costs (e.g. supplies, textbooks, repairs and maintenance, field trips and equipment). These budgets are primarily allocated to schools in three ways: 1) a set amount per pupil, 2) flat grants for specific purposes, and 3) additional funding for small schools.

Per pupil amounts are based on total projected enrollment and support both regular and special education programs. For 2015-16, per pupil allocations are \$80.71 for elementary schools, \$99.89 for middle schools, and \$126.58 for high schools. Supplemental funding is provided to small schools, as they may not have enough students to generate funding to meet their minimum building costs. Elementary schools under 250 students and middle schools under 400 students receive an additional per pupil allocation to support services at their location.

Funding for custodial and building maintenance supplies is determined centrally based on each school's expected level of need (number of students, square footage of school, age of school, etc.).

Flat grants support advisory and site council supplies, small building remodels and site improvement projects for all schools, intramural sports for middle schools, and vehicle supplies, athletics and career center funds for high schools. Flat grants are allocated based on the student population served (elementary, middle or high school).

Schools are responsible for developing and managing their discretionary budgets. For 2015-16, school discretionary budgets have been increased to reflect expected cost increases of 1.4% (based on the Portland Consumer Price Index).

# Building the Budget

## BUDGETING GUIDELINES - 2015-16 PER PUPIL AND FLAT GRANT AMOUNTS

### ELEMENTARY SCHOOL ALLOCATIONS

Cost Center	School Name	Projected Enrollment *	Per Pupil Allocation	Custodial and Building Maintenance Supplies	Flat Grants	Small School Funding	General Fund (Fund 100)
104	Adams	432	\$34,867	\$4,890	\$2,738		\$42,495
109	Awbrey Park	375	30,266	5,280	2,738		38,284
270	Bertha Holt	542	43,745	6,596	2,738		53,079
373	Buena Vista	431	34,786	4,778	1,062		40,626
282	Camas Ridge	401	32,365	4,361	2,738		39,464
320	Cesar Chavez	415	33,495	5,985	2,738		42,218
189	Charlemagne	339	27,361	4,155	2,738		34,254
372	Corridor	272	21,953	2,677	1,900		26,530
248	Edgewood Community	360	29,056	3,892	2,738		35,686
170	Edison	341	27,522	4,205	2,738		34,465
375	Family School	168	13,559		1,062		14,621
193	Gilham	491	39,629	6,795	2,738		49,162
213	Howard	368	29,701	4,603	2,738		37,042
265	McCormack	348	28,087	5,043	2,738		35,868
307	River Road	368	29,701	4,831	2,738		37,270
326	Spring Creek	347	28,006	4,116	2,738		34,860
343	Twin Oaks	215	17,353	3,132	2,738	1,362	24,585
364	Willagillespie	480	38,741	5,952	2,738		47,431
371	Yujin Gakuen	293	23,648	2,884	1,900		28,432
Total		6,986	\$563,841	\$84,175	\$46,994	\$1,362	\$696,372

\* Enrollment projected as of December 2, 2014.

\$80.71 Per Pupil Amount - General Fund

\$38.92 Additional Per Pupil Amount - Small Schools

## BUDGETING GUIDELINES - 2015-16 PER PUPIL AND FLAT GRANT AMOUNTS

### MIDDLE SCHOOL ALLOCATIONS

Cost Center	School Name	Projected Enrollment *	Per Pupil Allocation	Custodial and Building Maintenance Supplies	Flat Grants	Small School Funding	Sixth Grade Visitation **	General Fund (Fund 100)
436	Arts and Tech	331	\$33,077	\$6,380	\$8,206	\$3,151	\$1,901	\$52,715
506	Cal Young	521	52,053	6,086	8,206		2,606	68,951
524	Kelly	389	38,834	6,349	8,206	514	2,022	55,925
545	Kennedy	448	44,742	5,690	8,206		2,147	60,785
554	Madison	454	45,371	5,634	8,206		2,295	61,506
557	Monroe	497	49,611	5,902	8,206		2,565	66,284
566	Roosevelt	574	57,330	7,004	8,206		2,942	75,482
578	Spencer Butte	438	43,780	5,376	8,206		2,277	59,639
Total		3,652	\$364,798	\$48,421	\$65,648	\$3,665	\$18,755	\$501,287

\* Enrollment projected as of December 2, 2014.

\*\* Based on projected sixth grade enrollment.

\$99.89 Per Pupil Amount - General Fund

\$45.75 Additional Per Pupil Amount - Small Schools

# Building the Budget

## BUDGETING GUIDELINES - 2015-16 PER PUPIL AND FLAT GRANT AMOUNTS

### HIGH SCHOOL ALLOCATIONS

Cost Center	School Name	Projected Enrollment *	Per Pupil Allocation	Custodial and Building Maintenance Supplies		Flat Grants	MSAN	International Baccalaureate	International High School	General Fund Total
				Membership	Payback **					
640	North	971	\$122,909	\$12,246	\$107,961	\$1,029	\$11,020			\$255,165
652	Sheldon (1)	1,109	160,123	14,979	107,961	1,029			4,061	288,153
660	South (2)	1,055	160,124	18,032	107,961	1,029			5,812	292,958
678	Churchill (3)	900	130,504	14,395	107,961	1,029			3,250	257,139
610	Early College & Career Options	319	40,379		10,115					50,494
661	International High School	994	62,910		2,377			11,020	(17,123)	59,184
Total		5,348	\$676,949	\$59,652	\$444,336	\$4,116	\$22,040		(4,000)	\$1,203,093

\* Enrollment projected as of December 2, 2014.

\*\* International High School is budgeted to pay \$16.22 per IHS student to the high school where those students attend. This payback is reduced by \$1,000 for each high school with IHS students and by \$1,000 for IHS itself, for a total of \$4,000 to go to the Instruction Department to cover International Baccalaureate related training costs.

\$126.58 Per Pupil Amount - General Fund

\$63.29 IHS Per Pupil Amount - General Fund

Notes: (1) Allocation includes 50% Per Pupil Allocation for 312 IHS students  
(2) Allocation includes 50% Per Pupil Allocation for 420 IHS students  
(3) Allocation includes 50% Per Pupil Allocation for 262 IHS students

### Targeted Funding

In addition to the discretionary budgets described above, schools receive a targeted funding allocation that is based on their needs-weighted enrollment. Total targeted funding allocated to schools for 2015-16 is approximately \$0.65 million.

Targeted funding is typically used by principals to fund additional staffing, but this resource is available for any instructional purpose. Of the available funds in 2015-16, elementary schools will receive 28.2% (\$0.18 million), middle schools will receive 29.9% (\$0.20 million), and high schools (including ECCO) will receive 41.9% (\$0.27 million). Within each level, available funds are allocated to individual schools based on their needs-weighted enrollment for the year, which is developed as part of the licensed staffing allocation process.

### Departments

#### Staffing Methodology

Department staffing budgets are set based on an authorized level of staffing (number of FTE) for licensed, classified, administrative, professional, and classified supervisor positions. Staffing budgets are adjusted to reflect contractual terms of employment (step increases for eligible employees, COLAs, new steps, furlough days).

Normally, changes to a department's staffing must be cost-neutral. If a department wants to permanently increase staffing or reclassify existing positions they must: 1) eliminate other positions or reclassify them to offset costs, or 2) take a permanent reduction in their discretionary budget to fund the change. Outside of this process, the Superintendent may authorize additional staffing for a department to address critical concerns

# Building the Budget

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impacting the department's ability to provide services to students or district staff. Approved staffing increases become a part of the department's permanent budget.

## ***Discretionary Budgets***

Departments are allocated discretionary budgets to cover various operating costs (e.g. supplies, purchased services and equipment). Department discretionary budgets normally do not change year-to-year, with the exception of a small annual increase (2015-16 increase is 1.4% based on the Portland Consumer Price Index) to help departments absorb increases in the cost of goods and services.

The Superintendent must approve any increase to a department's discretionary budget. A "baseline" increase – a permanent addition to a department's discretionary budget – may be requested to address a cost increase outside of the department's control (e.g. utility cost increase), a critical workload concern (e.g. additional funding for day-treatment programs for students), or any other critical concern impacting the department's ability to provide services to students or district staff. Approved baseline increases become a part of the department's permanent budget.

## ***Program Budgets***

The Educational Support Services and Instructional Services departments develop and administer central budgets for many district programs. Budget development generally follows two patterns:

- Funding-based programs – budgets are based on the level of funding available for the specific program or activity. Resources are centrally managed by District program staff, and allocated to schools based on specific criteria. Most state and federal programs follow this budget pattern.
- Need-based programs – budgets are based on the level of required services for a specific program or activity. District program staff determine the level of resources required based on the needs of specific student populations, and centrally manage and allocate resources to monitor service delivery.

## **Charter School Funding and Its Effect on the District**

In Oregon, a charter school is a public school operated by a group of parents, teachers and/or community members as a semi-autonomous school of choice within a school district. Under Oregon law (see [ORS 338](#)), a charter school is a separate legal entity operating under a binding agreement with a sponsor, which is in this case the District. Charter schools within the District are given the authority to operate under a contract or "charter" between the members of the charter school community and the District. Public charter schools are subject to certain laws pertaining to public schools, are released from others, and must operate consistent with the charter agreement. There are currently four charter schools operating within the District: Coburg Community Charter School, Network Charter School, Ridgeline Montessori Public Charter School, and The Village School.

Under Oregon law, for purposes of distributing State School Funds (SSF), charter school students are considered residents of the school district in which the public charter school is located. The sponsoring school district contracts with the charter school to pay for educational services. The contracted payment must be at least:

- 80% of the amount of the school district's General Purpose Grant per weighted Average Daily Membership (ADMw) for students in grades K-8, or

# Building the Budget

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- 95% of the amount of the school district's General Purpose Grant per ADMw for students in grades 9-12.

The Oregon Department of Education (ODE) distributes all attributable SSF to the district in which the charter school is located. The district, in turn, must establish the payment arrangements and the timely transfer of a percentage of these funds to each charter school in the district. Payments must be made within 10 days after the district receives payment from the State School Fund, per ORS 327.005.

The District budgets the amount of flow-through SSF payments to its charter schools by using ADMw projections provided by the charter schools and per pupil funding estimates provided by ODE. ADMw is then multiplied by 80% (grades K-8) or 95% (grades 9-12) of the SSF per pupil amount to arrive at an estimated amount for each charter school.

In addition to SSF payments, the District also pays a portion of local option levy revenue received to the charter schools for students that resided within District boundaries during that year. To budget this, projected local option revenue is divided by projected District resident Average Daily Membership (ADMr), including charter school students, to come up with a per student amount. Charter school payments are then determined by multiplying the total of charter school students within District boundaries by either 80% or 95% of the per student amount, depending on grade level.

For charter school students who live outside the boundaries of the District, the District is required to return to the resident school district one half of the SSF payment retained on behalf of those students. As the District retains 20% of funds for students in grades K-8 and 5% of funds for students in grades 9-12, the District must return 10% or 2.5% of the SSF payment to the student's resident school district. The budget for this is calculated by multiplying half of the balance retained by the District by the number of charter school students estimated to live outside district boundaries.

## **Equipment & Capital**

Appropriations for capital outlay and depreciable equipment includes new buildings, building improvements, site improvements, new or replacement equipment, technology, vehicles and buses. The District defines capital assets as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. The majority of equipment and capital expenditures budgeted in the General Fund include building improvement, repair and maintenance at schools, and vehicle purchasing, servicing, and maintenance in the Transportation Department's bus fleet.

## **Other Requirements**

Expenditures for principal, interest, dues and fees, as well as insurance and judgments are included in other requirements. The District provides a budget in the General Fund for dues and fees for membership in professional organizations or associations.

The District self-insures for costs up to policy deductible limits that range from \$25,000 for physical fleet damage and liability, up to \$150,000 each for building and business personal property damages and public entity liability. Other appropriations in the General Fund include budgets for liability and property insurance as well as deductibles as described.

# Building the Budget

## ***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 2015–16. The \$1 budgeted for potential interest expense preserves the District’s budgetary authority to borrow if it should experience unforeseen cash flow difficulties.

## ***Transfers***

This category represents transactions for interchanging money from one fund to another and does not represent a purchase. The District has appropriated payments from the General Fund to other funds that include transfers to the risk management fund and insurance reserve funds as noted below. These transfers cover program administration of the insurance reserve funds, fund the Risk Management program, and are implemented as outlined in the collective bargaining agreements.

Transfers between funds:

		From					
	General Fund	Special Purpose Reserve	Capital Projects Fund	Licensed Insurance Reserve	Classified Insurance Reserve	Admin. Insurance Reserve	Postemp. Benefits Fund
	<b>General Fund</b>	170,000	206,802	330,000	198,000	1	1
	<b>Nutrition Svcs.</b>	132,901			32,000		
	<b>Risk Mgmt.</b>	875,000					
<b>To</b>	<b>Lcnd. Ins. Res.</b>	135,000					
	<b>Clas. Ins. Res.</b>	75,000					
	<b>Admin. Ins. Res.</b>	40,000					
	<b>Wellness Clinic</b>	1					

## ***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.

## ***Board Priorities Reserve***

The Board Priorities Reserve was established by the Board on June 18, 2014 for the purpose of reinvesting in instruction. Spending from this reserve is at the discretion of the Board, and the reserve has been funded at a minimum level of \$0.284 million in 2015-16.

## ***Operations Reserve***

An Operations Reserve was established by the Board on May 6, 2015 to address the following:

- On April 24, 2015, the District received an updated State School Fund estimate from the Oregon Department of Education reducing funding to the District for the 2015-16 budget by \$1 million. This reduction is due to the impact on statewide extended Average Daily Membership – weighted (ADMw) related to the movement of Oregon Connections Academy (an online charter school) between school districts. Current law states that a district may receive the greater of this year’s ADMw or the previous

# Building the Budget

year's ADMw as a basis for funding. As a result, in 2015-16 the district losing Oregon Connections Academy could receive funding based on the previous year, which included these students, and the district gaining this charter school could be funded at an ADMw that also reflects these students. This situation has increased the statewide ADMw by 4,000 students and reduced the District's funding per ADMw by approximately \$50 per student.

The Oregon Legislature is currently reviewing House Bill (HB) 2150, legislation that would change the calculation of charter school ADMw when a charter school leaves a district or closes. This legislation would amend the State School Fund formula and reduce the impact of this type of event on other school districts in the state.

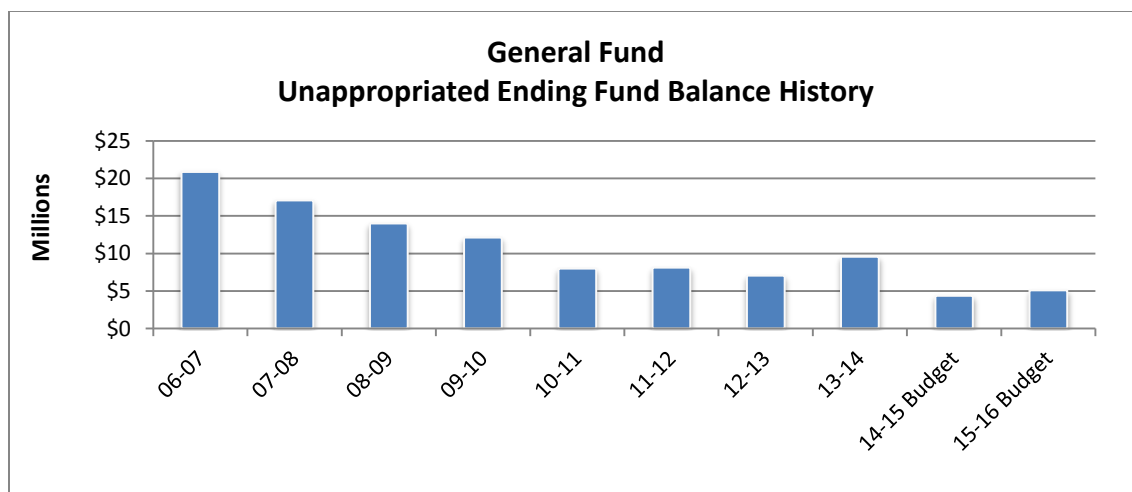
- Due to a change in the State School Fund from a 49/51 percent split to a 50/50 percent split in allocating funds over the two years of the biennium (2015-17), the District will receive additional State School funding during 2015-16 but will experience a funding shortfall in 2016-17. To mitigate the impact of this shortfall, funding can be maintained within this reserve for future use.

This reserve was created due to the uncertainty of the outcome of HB 2150 and State School funding for the 2015-16 budget and second year of the biennium. Should these concerns be resolved through future legislative actions, the Superintendent may propose and the Board approve using reserve funds to address other District operational needs or Board priorities. Use of this reserve will require Board approval through resolution or the adoption of a supplemental budget.

## ***Unappropriated Ending Fund Balance***

The UEFB represents a cash carryover 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.

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.





# Building the Budget

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## **Other Funds**

### **Federal, State & Local Programs Fund**

This fund accounts for grants received from federal, state and local governments, and private grant foundations. The District's estimate of available grant funding for the coming year is based on a variety of factors including current grant funds that will be carried forward to the coming year, multi-year grant programs, award letters already received for the upcoming year, and anticipated new grants. Budgeted amounts are based on estimated funding; however, grant funds must be officially awarded before any spending can occur. For 2015-16 the District's estimate of available grant funding is \$15.4 million.

### **School Resources Fund**

#### ***Special Purpose Reserve***

The Financial Services department estimates potential General Fund savings for departments and schools that could be carried forward into the next fiscal year. Appropriations are then set to ensure that schools and departments can spend the savings for items such as equipment, additional staff, and instructional materials such as textbooks and library books. For 2015-16 the District estimates that \$4.5 million in current and prior year savings will be available to schools and departments.

#### ***Student Body Funds***

Student body fund revenues include school fundraising, student fees, athletic participation fees and gate receipts, and other school-related activities. Some student body amounts are dedicated to specific expenditures, such as staffing or specific program purchases. Other amounts may be used for any educational purpose. For 2015-16 the District estimates that \$5.3 million will be available to support operations. This is based on an analysis of prior year actual amounts spent and received.

### **Debt Service Fund**

The Debt Service Fund accounts for principal and interest payments on long-term general obligation and limited tax pension obligation debt. Expenditures budgeted each year represent the portion of principal and interest on outstanding debt that must be paid during that fiscal year. Amounts budgeted in the unappropriated ending fund balance will be levied in 2015-16 to cover payments due in July or August 2016 and recorded as expenditures in 2016-17. Sources of revenue include the debt service levy on local property taxes, interest earnings on investments, and charges to other funds. Budgeted debt service costs of \$37.5 million in 2015-16 reflect the District's repayment of general obligation and pension obligation bonds.

### **Capital Projects Fund**

The District maintains multiple capital project funds that provide resources for capital projects. Each fund has a distinct purpose and funding source, and revenues are used for authorized bond purchases and capital construction projects within each fund. A Long-Range Facilities Plan guides the District's capital programs. In the process of preparing the Long-Range Facilities Plan, projects were identified, prioritized, and matched to anticipated funding sources and streams (primarily approved bond measures). Combined resources for the capital projects funds for fiscal year 2015-16 are approximately \$92.1 million.



# Building the Budget

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## **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 – matching revenues and expenditures.

Operating costs include menu planning, meal production and service, operations management (purchasing, inventory, warehouse, delivery), and management of information services (student meal accounts, data collection). The Nutrition Services staffing budget is calculated based on meals per labor hour within a standard range for each school level (elementary, middle and high school), projected enrollment and an estimated level of participation. Other variables include the timing of meals, facilities layout, menu customization, and other site-based programs including summer school and after-school snacks.

Salaries and other payroll costs are budgeted at \$2.48 million while food and other expenses are estimated to be \$2.57 million. The Nutrition Services department provides meals in five high schools, eight middle schools, and nineteen elementary schools.

## **Insurance Reserve Fund**

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

### ***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 a contingency for insurance deductibles in the event of claims (\$0.5 million). The budgeted expenditures for this fund are primarily funded by payroll collections for workers compensation and unemployment insurance and transfers from the General Fund.

### ***Insurance Reserves***

The insurance reserve funds are jointly controlled by the Joint Benefits Committee (JBC), comprised of District representatives and representatives of each of the employee groups (licensed, classified, and administrative). Contributions are made to the insurance reserves by the District based on full-time FTE (2014-15 – \$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). The 2015-16 adopted budget estimates OEBB rates and employee contributions to be at rates higher than in the current year (approximately 8%). Adjustments for actual rate increases may be made through supplemental budgets, if required.

### ***Wellness Clinic***

The 4J Wellness Clinic is a health care service available for most 4J employees that has operated since October 1988. Oversight for this service is provided by the JBC. The District has contracted with Cascade Health Solutions to provide a full range of healthcare services at the clinic since July 2012. To address funding concerns, in May 2015 the JBC voted to increase the amount each employee contributes from \$10 per month to \$20 per month beginning in fiscal year 2015-16. The fund's primary resource is the monthly employee contribution, and expenditures consist mainly of services provided by the clinic.

# Building the Budget

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## **Postemployment Benefits Fund**

The Postemployment Benefits Fund 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. At the time the plan was discontinued for administrators and teachers, employees were given the option to convert to a plan that offered increased District-paid tax sheltered annuities.

The annual cost of retirement benefits is estimated for the next year based on employees eligible to retire and those who have retired that are currently receiving benefits. To cover the annual cost of retirement benefits, the District budgets a percentage of salary costs in the General Fund to be contributed to the Postemployment Benefits Fund. For 2015-16, \$1.5 million is budgeted in the General Fund to cover these costs.

# Building the Budget

## District 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. Information is presented as full time equivalent (FTE) staffing.

Eugene School District 4J	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	5-Year Difference	2015-16 Salary Cost
<b>Classroom Services and Support<sup>1</sup></b>							
<b>Elementary Schools</b>							
<i>Licensed</i>							
Classroom Teachers	257.790	249.802	220.630	251.000	289.800	32.010	\$ 17,590,860
Counselors	3.550	5.000	5.000	5.000	5.000	1.450	\$ 303,500
<i>Classified</i>							
Attendance Clerk	-	0.250	-	-	-	-	\$ -
Bilingual Educational Assist	2.988	4.206	6.299	5.360	5.560	2.572	\$ 176,168
Department Assistant	0.750	0.920	1.000	-	-	(0.750)	\$ -
Department Secretary	0.400	0.375	0.500	0.500	0.500	0.100	\$ 16,668
Educational Assistant	30.037	21.479	19.228	18.000	15.440	(14.597)	\$ 428,112
Elem School Secretary	19.000	18.500	17.000	18.500	19.000	-	\$ 716,814
Elementary Schl Asst	1.006	2.399	5.824	4.390	3.050	2.044	\$ 76,939
Kinder Educational Assistant	6.186	6.277	7.292	11.270	27.330	21.144	\$ 817,771
Library IMC Asst	0.250	-	-	-	0.130	(0.120)	\$ 3,351
Office Support Bicult/Biling	2.125	2.159	1.937	1.000	1.580	(0.545)	\$ 43,342
School Crossing Guard	1.000	1.188	1.187	1.180	1.210	0.210	\$ 20,785
School Plus Program Coord	-	0.500	-	0.500	0.190	0.190	\$ 6,236
Technology Integration Assistant	-	-	-	-	0.750	0.750	\$ 25,978
<i>Administrators</i>							
Elementary Principal	17.000	17.000	17.500	17.500	17.500	0.500	\$ 1,707,707
<i>Licensed Staff</i>	261.340	254.802	225.630 <sup>2</sup>	256.000	294.800	33.460	\$ 17,894,360
<i>Classified Staff</i>	63.742	58.253	60.267	60.700	74.740	10.998	\$ 2,332,164
<i>Professional Staff</i>	-	-	-	-	-	-	\$ -
<i>Administrators</i>	17.000	17.000	17.500	17.500	17.500	0.500	\$ 1,707,707
<b>Subtotal Elementary School</b>	<b>342.082</b>	<b>330.055</b>	<b>303.397</b>	<b>334.200</b>	<b>387.040</b>	<b>44.958</b>	<b>\$ 21,934,231</b>
<b>Middle Schools</b>							
<i>Licensed</i>							
Classroom Teachers	139.178	136.330	127.670	131.800	130.000	(9.178)	\$ 7,891,000
Counselors	4.950	7.500	8.000	8.000	8.000	3.050	\$ 485,600
<i>Classified</i>							
Bilingual Educational Assist	0.125	0.125	0.360	0.700	0.228	0.103	\$ 5,952
Department Assistant	0.835	0.607	2.771	0.200	-	(0.835)	\$ -
Department Secretary	-	0.406	0.120	-	0.250	0.250	\$ 8,334
Education Skills Trainer	-	0.493	-	0.740	0.250	0.250	\$ 8,443
Educational Assistant	4.396	1.327	1.367	2.060	0.730	(3.666)	\$ 20,285

# Building the Budget

Eugene School District 4J	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	5-Year Difference	2015-16 Salary Cost
Library IMC Asst	0.250	-	-	-	-	(0.250)	\$ -
Middle School Attendance Clerk	5.750	6.719	5.550	8.010	8.000	2.250	\$ 215,586
Middle School Secretary	7.500	7.500	8.731	7.500	8.000	0.500	\$ 300,681
Read Right Educational Assist	-	0.300	-	0.300	-	-	\$ -
Records & Scheduling Asst	10.000	8.000	6.500	8.000	8.000	(2.000)	\$ 247,388
School Crossing Guard	0.250	0.375	0.250	0.380	0.380	0.130	\$ 6,528
School Volunteer Coordinator	-	0.375	0.534	-	-	-	\$ -
Student Supervision Assistant	2.757	2.777	3.755	1.670	3.753	0.996	\$ 115,296
<b>Administrators</b>							
Secondary Asst Principal	8.000	8.000	8.000	8.000	8.000	-	\$ 697,724
Secondary Principal	7.000	7.500	7.500	7.500	7.500	0.500	\$ 811,570
<i>Licensed Staff</i>	144.128	143.830	135.670 <sup>2</sup>	139.800	138.000	(6.128)	\$ 8,376,600
<i>Classified Staff</i>	31.863	29.004	29.938	29.560	29.591	(2.272)	\$ 928,493
<i>Professional Staff</i>	-	-	-	-	-	-	\$ -
<i>Administrators</i>	15.000	15.500	15.500	15.500	15.500	0.500	\$ 1,509,294
<b>Subtotal: Middle Schools</b>	<b>190.991</b>	<b>188.334</b>	<b>181.108</b>	<b>184.860</b>	<b>183.091</b>	<b>(7.900)</b>	<b>\$ 10,814,387</b>
<b>High Schools</b>							
<b>Licensed</b>							
Classroom Teachers	183.338	192.300	181.790	196.570	199.070	15.732	\$ 12,086,944
Counselors	11.250	11.000	10.000	10.000	10.750	(0.500)	\$ 652,525
High School Extra-Curricular	6.200	5.950	6.200	6.200	6.200	-	\$ 376,340
<b>Classified</b>							
Bilingual Educational Assist	0.200	0.739	-	1.000	0.780	0.580	\$ 18,912
Career Center Assistant	1.000	1.000	2.098	2.500	1.250	0.250	\$ 31,104
Career Center Specialist	-	0.425	-	-	-	-	\$ -
Department Assistant	3.500	1.750	2.500	2.000	0.750	(2.750)	\$ 20,172
Department Secretary	3.150	4.375	5.038	4.850	4.650	1.500	\$ 155,014
Educational Assistant	11.407	3.150	5.000	0.420	0.880	(10.527)	\$ 24,121
Educational Assistant Day Care Prog	2.625	-	-	-	-	(2.625)	\$ -
Finance Clerk	4.000	4.000	4.000	4.000	4.000	-	\$ 151,948
General Services Assistant	-	0.750	0.742	1.000	0.850	0.850	\$ 23,131
High School Attendance Clerk	2.000	3.250	1.817	3.400	4.380	2.380	\$ 141,918
High School Secretary	6.000	4.711	4.000	2.700	4.750	(1.250)	\$ 188,539
Post Grad Planning Specialist	-	-	-	4.000	4.235	4.235	\$ 127,883
Program Coordinator	-	-	-	-	0.550	0.550	\$ 23,358
Program Coord Assistant	1.068	-	0.500	-	1.000	(0.068)	\$ 31,090
Read Right Educational Assist	-	1.200	0.770	1.750	0.500	0.500	\$ 14,477
Registrar	5.000	4.750	4.750	4.750	4.750	(0.250)	\$ 194,817
School Volunteer Coordinator	-	0.500	-	-	-	-	\$ -
Student Supervision Assistant	5.876	4.125	5.930	4.800	5.881	0.005	\$ 180,547
Voc Training Assistant	2.287	2.888	1.194	1.000	1.000	(1.287)	\$ 31,356

# Building the Budget

Eugene School District 4J	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	5-Year Difference	2015-16 Salary Cost
<b>Administrators</b>							
Secondary Asst Principal/Program Administrator	8.000	8.000	8.000	9.000	9.000	1.000	\$ 784,940
Secondary Principal	4.000	4.000	4.000	4.000	4.000	-	\$ 432,837
<i>Licensed Staff</i>	200.788	209.250	197.990 <sup>2</sup>	212.770	216.020	15.232	\$ 13,115,809
<i>Classified Staff</i>	48.113	37.613	38.339	38.170	40.206	(7.907)	\$ 1,358,387
<i>Professional Staff</i>	-	-	-	-	-	-	\$ -
<i>Administrators</i>	12.000	12.000	12.000	13.000	13.000	1.000	\$ 1,217,777
<b>Subtotal: High Schools</b>	<b>260.901</b>	<b>258.863</b>	<b>248.329</b>	<b>263.940</b>	<b>269.226</b>	<b>8.325</b>	<b>\$ 15,691,973</b>
<b>Special Programs</b>							
<b>Licensed</b>							
Alternative Education Teachers	7.767	5.767	8.267	5.270	5.267	(2.500)	\$ 344,766
Counselors	-	0.880	-	-	-	-	\$ -
English-Language Teachers	12.877	12.877	12.620	12.550	12.550	(0.327)	\$ 746,185
Home Instruction Teachers	0.500	0.500	0.500	0.500	0.500	-	\$ 35,651
Special Education Teachers	70.023	70.673	78.285	78.290	83.085	13.062	\$ 4,870,139
Special Programs Summer School	-	1.575	-	-	-	-	\$ -
Talented And Gifted	0.750	0.250	0.250	0.250	0.250	(0.500)	\$ 16,856
<b>Classified</b>							
1:1 Educational Assistant	17.059	17.340	16.713	18.170	18.406	1.347	\$ 507,835
Administrative Assistant	1.000	1.000	1.000	1.000	1.000	-	\$ 38,185
Autism 1:1 Educational Assist	21.906	22.375	26.240	25.240	26.609	4.703	\$ 730,451
Behavioral Educational Assist	-	12.687	10.977	10.660	12.037	12.037	\$ 315,617
Bilingual Educational Assist	1.500	2.620	1.750	1.750	1.750	0.250	\$ 48,610
Cognitive Educational Assist	29.855	25.625	26.250	25.380	31.549	1.694	\$ 860,814
Department Assistant	-	0.375	-	-	-	-	\$ -
Department Secretary	1.875	1.875	1.500	2.000	2.000	0.125	\$ 62,490
Educational Assistant	20.359	10.913	1.393	1.500	1.500	(18.859)	\$ 42,792
ESS Sped Records Clerk	1.000	1.000	1.000	1.000	-	(1.000)	\$ -
Human Services Coordinator	0.250	0.250	-	-	-	(0.250)	\$ -
Program Coord Assistant	2.000	3.787	3.662	2.790	6.250	4.250	\$ 205,673
Research/Assess/Data Analyst	-	-	-	0.950	0.946	0.946	\$ 36,815
Social Skill Specialist-Autism	1.000	1.000	1.000	1.000	1.000	-	\$ 25,796
Sped Educational Assistant	-	-	29.813	35.440	41.441	41.441	\$ 1,052,911
Voc Training Assistant	1.750	1.750	1.750	3.000	3.000	1.250	\$ 99,348
<b>Professional</b>							
Financial Mgmt Analyst II	1.000	1.000	1.000	1.000	1.000	-	\$ 78,221
<b>Administrators</b>							
Director Ed Support Services	0.650	0.650	0.650	0.650	1.000	0.350	\$ 122,943
Education Services Administrator	2.653	2.653	3.103	4.100	4.103	1.450	\$ 395,145
<i>Licensed Staff</i>	91.917	92.522	99.922	96.860	101.652	9.735	\$ 6,013,597
<i>Classified Staff</i>	99.554	102.597	123.048	129.880 <sup>3</sup>	147.488	47.934	\$ 4,027,337
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	\$ 78,221
<i>Administrators</i>	3.303	3.303	3.753	4.750 <sup>3</sup>	5.103	1.800	\$ 518,088
<b>Subtotal: Special Programs</b>	<b>195.774</b>	<b>199.422</b>	<b>227.723</b>	<b>232.490</b>	<b>255.243</b>	<b>59.469</b>	<b>\$ 10,637,243</b>

# Building the Budget

Eugene School District 4J	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	5-Year Difference	2015-16 Salary Cost
<b>All Classroom Services and Support</b>							
<i>Licensed Staff</i>	698.173	700.404	659.212	705.430	750.472	52.299	\$ 45,400,366
<i>Classified Staff</i>	243.272	227.467	251.592	258.310	292.025	48.753	\$ 8,646,381
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	\$ 78,221
<i>Administrators</i>	47.303	47.803	48.753	50.750	51.103	3.800	\$ 4,952,866
<b>Total FTE: All Classroom Services and Support</b>	<b>989.748</b>	<b>976.674</b>	<b>960.557</b>	<b>1,015.490</b>	<b>1,094.600</b>	<b>104.852</b>	<b>\$ 59,077,834</b>
<b>Other Student Support Services</b>							
<b>Student Support</b>							
<b>Licensed</b>							
Counselors	4.110	-	-	-	-	(4.110)	\$ -
Mental Health Therapist	-	-	-	-	0.500	0.500	\$ 36,009
Nurses	8.900	8.900	8.800	11.000	11.115	2.215	\$ 611,745
Other Support of Educational Services	4.431	4.431	5.931	5.930	5.931	1.500	\$ 378,825
School Psychologists	12.600	12.600	9.100	9.100	9.100	(3.500)	\$ 599,235
Social Workers	4.250	4.250	4.250	4.250	4.250	-	\$ 258,350
Speech Specialist	13.750	13.760	14.760	15.760	16.260	2.510	\$ 1,056,362
<b>Classified</b>							
Department Secretary	1.000	1.000	1.000	1.000	1.000	-	\$ 34,319
Health Services Assistant	5.400	5.400	4.300	4.800	4.800	(0.600)	\$ 125,338
Occupational Therapy Assistant	-	-	-	-	1.000	1.000	\$ 29,138
<i>Licensed Staff</i>	48.041	43.941	42.841	46.040	47.156	(0.885)	\$ 2,940,526
<i>Classified Staff</i>	6.400	6.400	5.300	5.800	6.800	0.400	\$ 188,795
<i>Professional Staff</i>	-	-	-	-	-	-	\$ -
<i>Administrators</i>	-	-	-	-	-	-	\$ -
<b>Subtotal: Student Support</b>	<b>54.441</b>	<b>50.341</b>	<b>48.141</b>	<b>51.840</b>	<b>53.956</b>	<b>(0.485)</b>	<b>\$ 3,129,321</b>
<b>Libraries, Curriculum &amp; Staff Development</b>							
<b>Licensed</b>							
Essential Skills Coordinators	-	-	-	8.500	8.700	8.700	\$ 528,090
Instructional Staff Development	1.600	2.250	0.400	-	1.000	(0.600)	\$ 67,424
Media Specialist	3.250	3.650	3.460	2.800	3.450	0.200	\$ 209,415
Teacher On Special Assignment	4.634	5.950	2.500	3.100	2.200	(2.434)	\$ 147,385
<b>Classified</b>							
Administrative Assistant	2.000	1.000	-	0.650	0.650	(1.350)	\$ 26,372
AV/Textbook Specialist	2.875	2.100	2.250	3.440	2.750	(0.125)	\$ 79,891
Department Secretary	-	-	-	1.180	1.380	1.380	\$ 55,143
Human Services Coordinator	0.750	1.250	1.250	1.250	1.250	0.500	\$ 41,290
Library IMC Asst	2.100	2.168	-	1.100	1.409	(0.691)	\$ 34,488
Library Specialist	0.125	0.399	-	-	0.200	0.075	\$ 5,516
Program Coord Assistant	2.029	2.229	2.675	-	-	(2.029)	\$ -
Programmer Analyst II	-	-	-	-	0.930	0.930	\$ 48,816
Research and Evaluation Asst	1.000	-	-	-	-	(1.000)	\$ -
Technology Support Specialist III	0.250	-	-	-	-	(0.250)	\$ -

# Building the Budget

Eugene School District 4J	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	5-Year Difference	2015-16 Salary Cost
<b>Professional</b>							
Data and Research Analyst	-	1.000	1.000	1.000	1.000	1.000	\$ 81,021
Exec Asst to Inst Director	-	1.000	1.000	1.000	2.000	2.000	\$ 108,622
Federal Programs & Oper Coord	-	-	-	0.200	0.200	0.200	\$ 11,392
Financial Mgmt Analyst III	-	-	1.000	1.000	1.000	1.000	\$ 78,221
Grant Writer Analyst	0.450	-	-	-	-	(0.450)	\$ -
Instructional Analyst and OPS	1.000	-	-	-	-	(1.000)	\$ -
Minority Community Liaison	-	-	0.160	0.160	0.160	0.160	\$ 11,481
Operations Assistant	-	-	1.000	1.000	-	-	\$ -
Research and OPS Specialist	1.000	-	-	-	-	(1.000)	\$ -
School Admn Manager/Instruction Operations Coord	-	1.000	1.000	1.000	1.000	1.000	\$ 66,212
Schl Choice/Stdnt Assign Coord	-	1.000	1.000	1.000	1.000	1.000	\$ 60,966
<b>Administrators</b>							
Asc Dir K12 Curr & PD Math	-	-	1.000	1.000	-	-	\$ -
Assistant Superintendent/CAO	1.000	1.000	-	-	-	(1.000)	\$ -
Associate Director	0.100	0.100	0.100	0.100	-	(0.100)	\$ -
College/Career Readiness Admin	-	-	1.000	1.000	-	-	\$ -
Director - Research & Planning	-	-	1.000	1.000	1.000	1.000	\$ 122,943
Director Elementary Education	0.750	1.000	1.000	1.000	1.000	0.250	\$ 122,943
Director Secondary Education	1.000	1.000	1.000	1.000	1.000	-	\$ 122,943
ELA Curriculum Administrator	-	-	-	-	1.000	1.000	\$ 80,416
Federal Programs Coordinator	-	0.200	-	-	-	-	\$ -
Instruction Technology Coordinator	0.510	1.000	-	-	-	(0.510)	\$ -
Math Curriculum Administrator	-	-	-	-	1.000	1.000	\$ 80,416
Professional on Special Assignment	-	0.500	-	-	-	-	\$ -
Secondary Ed Administrator/Associate Dir	1.500	1.000	1.000	1.000	1.000	(0.500)	\$ 108,300
STEM Education Administrator	-	-	-	-	1.000	1.000	\$ 116,568
<i>Licensed Staff</i>	9.484	11.850	6.360	14.400	15.350	5.866	\$ 952,314
<i>Classified Staff</i>	11.129	9.146	6.175	7.620	8.569	(2.560)	\$ 291,516
<i>Professional Staff</i>	2.450	4.000	6.160	6.360	6.360	3.910	\$ 417,915
<i>Administrators</i>	4.860	5.800	6.100	6.100	7.000	2.140	\$ 754,529
<b>Subtotal: Libraries, Curriculum &amp; Staff Dev</b>	<b>27.923</b>	<b>30.796</b>	<b>24.795</b>	<b>34.480</b>	<b>37.279</b>	<b>9.356</b>	<b>\$ 2,416,274</b>
<b>Community Services</b>							
<b>Classified</b>							
Child Dev Center Educ Asst	-	2.625	2.625	2.800	2.775	2.775	\$ 65,651
Facilities Coordinator	0.500	0.500	1.000	1.000	-	(0.500)	\$ -
Program Coordinator	-	-	-	0.200	0.325	0.325	\$ 13,802
Recreation Activities Coordinator	1.000	1.000	-	-	-	(1.000)	\$ -
<b>Professional</b>							
Program Supv-Young Parent Prog	-	-	0.722	0.720	0.800	0.800	\$ 42,646
<i>Licensed Staff</i>	-	-	-	-	-	-	\$ -
<i>Classified Staff</i>	1.500	4.125	3.625	4.000	3.100	1.600	\$ 79,453
<i>Professional Staff</i>	-	-	0.722	0.720	0.800	0.800	\$ 42,646
<i>Administrators</i>	-	-	-	-	-	-	\$ -
<b>Subtotal: Community Services</b>	<b>1.500</b>	<b>4.125</b>	<b>4.347</b>	<b>4.720</b>	<b>3.900</b>	<b>2.400</b>	<b>\$ 122,099</b>

# Building the Budget

Eugene School District 4J	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	5-Year Difference	2015-16 Salary Cost
<b>All Other Student Support Services</b>							
Licensed Staff	57.525	55.791	49.201	60.440	62.506	4.981	\$ 3,892,840
Classified Staff	19.029	19.671	15.100	17.420	18.469	(0.560)	\$ 559,764
Professional Staff	2.450	4.000	6.882	7.080	7.160	4.710	\$ 460,561
Administrators	4.860	5.800	6.100	6.100	7.000	2.140	\$ 754,529
<b>Total FTE: All Other Student Support Services</b>	<b>83.864</b>	<b>85.262</b>	<b>77.283</b>	<b>91.040</b>	<b>95.135</b>	<b>11.271</b>	<b>\$ 5,667,694</b>
<b>School Building Support Services</b>							
<b>Facilities Management</b>							
<b>Classified</b>							
Administrative Assistant	4.000	4.000	5.000	4.000	5.000	1.000	\$ 218,360
Carpenter	3.000	3.000	3.000	3.000	3.000	-	\$ 122,995
Custodial Maint Coord I	18.250	18.000	20.250	20.510	18.000	(0.250)	\$ 608,156
Custodial Maint Coord II	8.000	7.000	7.000	8.000	8.000	-	\$ 285,463
Custodial Staff Assistant	1.000	1.000	1.000	1.000	1.000	-	\$ 35,071
Custodial Technician	3.370	3.370	3.375	4.000	4.000	0.630	\$ 130,068
Custodian	47.875	50.375	48.125	45.490	48.410	0.535	\$ 1,330,140
Electrician	2.000	2.000	3.000	3.000	3.000	1.000	\$ 160,929
Electrician Specialist	2.000	2.000	1.000	1.500	1.000	(1.000)	\$ 64,022
Electronic Tech Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 53,643
Electronics Technician	1.000	1.000				(1.000)	\$ -
Equipment Operator	1.000	1.000	1.000	1.000	1.000	-	\$ 36,587
Facilities Coordinator	-	-	-	-	1.000	1.000	\$ 41,595
Floor Covering Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 42,640
Grounds Specialist IPM	1.000	1.000	1.000	1.000	1.000	-	\$ 39,655
Heating Technician	2.000	2.000	2.000	2.000	2.000	-	\$ 82,167
HVAC II	1.000	1.000	1.000	1.000	1.000	-	\$ 48,318
HVAC III	1.000	-	-	-	-	(1.000)	\$ -
HVAC Refrig Tech III	1.000	2.000	2.000	2.000	2.000	1.000	\$ 101,836
Irrigation Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 39,655
Lead Custodian	4.000	3.000	3.000	4.000	4.000	-	\$ 143,381
Locksmith	1.000	1.000	1.000	1.000	1.000	-	\$ 45,947
Locksmith Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 50,918
Maintenance Worker II	2.000	3.000	2.000	1.000	1.000	(1.000)	\$ 39,208
Maintenance Worker III	3.000	1.000	2.000	3.000	3.000	-	\$ 123,218
Management Assistant	1.000	1.000	1.000	1.000	1.000	-	\$ 48,318
Painter	1.000	1.000	1.000	1.000	1.000	-	\$ 32,961
Plumber	1.000	2.000	2.000	2.000	2.000	1.000	\$ 91,876
Plumber Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 53,643
Roofing Specialist	-	-	-	-	1.000	1.000	\$ 41,595
Safety Specialist	2.000	2.000	2.000	2.000	2.000	-	\$ 98,285
Senior Groundskeeper	6.000	6.000	6.000	6.000	6.000	-	\$ 176,658
Senior Roofer	1.000	1.000	1.000	1.000	-	(1.000)	\$ -
<b>Professional</b>							
Construction Project Manager	-	-	-	1.000	2.000	2.000	\$ 170,981
Design & Planning Admin	1.000	1.000	1.000	1.000	1.000	-	\$ 86,814
Engineer	0.878	0.875	0.875	0.880	0.880	0.002	\$ 68,835
Project Manager	2.000	2.000	5.000	4.000	3.000	1.000	\$ 273,333



# Building the Budget

Eugene School District 4J	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	5-Year Difference	2015-16 Salary Cost
<b>Administrators</b>							
Construction Program Manager	1.000	1.000	1.000	1.000	1.000	-	\$ 99,700
Director of Facilities Management	0.800	0.800	0.800	0.800	0.800	-	\$ 98,355
Preventive Maint Prog Manager	-	-	1.000	-	-	-	\$ -
<b>Classified Supervisors</b>							
Building & Grounds Maint Super	-	-	-	1.000	1.000	1.000	\$ 69,850
Custodial Supervisor	1.000	1.000	1.000	1.000	1.000	-	\$ 81,702
Facilities and Maint Manager	-	-	1.000	1.000	1.000	1.000	\$ 97,695
Mechanical Div Supervisor	1.000	1.000	1.000	1.000	1.000	-	\$ 50,918
Preventive Maint Prog Superv	1.000	1.000	-	-	-	(1.000)	\$ -
<i>Licensed Staff</i>							
<i>Classified Staff</i>	124.495	124.745	124.750	124.500	126.410	1.915	\$ 4,387,308
<i>Professional Staff</i>	3.878	3.875	6.875	6.880	6.880	3.002	\$ 599,963
<i>Administrators</i>	1.800	1.800	2.800	1.800	1.800	-	\$ 198,055
<i>Classified Supervisors</i>	3.000	3.000	3.000	4.000	4.000	1.000	\$ 300,165
<b>Subtotal: Facilities Management</b>	<b>133.173</b>	<b>133.420</b>	<b>137.425</b>	<b>137.180</b>	<b>139.090</b>	<b>5.917</b>	<b>\$ 5,485,491</b>
<b>Student Transportation</b>							
<b>Classified</b>							
Accounting Clerk II	0.750	0.750	0.750	0.875	0.875	0.125	\$ 34,307
Asst Dispatcher/Acct Clerk	2.000	2.000	2.000	2.000	2.000	-	\$ 63,803
Bus Aide Special Ed	7.900	4.750	4.750	8.750	8.750	0.850	\$ 196,193
Bus Driver	62.700	67.550	72.223	67.140	67.143	4.443	\$ 1,719,599
Bus Driver Specialist	4.400	3.750	3.750	3.750	3.750	(0.650)	\$ 98,015
Custodian	2.375	-	-	0.375	0.375	(2.000)	\$ 9,810
Dispatch Info Coordinator	1.000	2.375	2.375	0.500	0.500	(0.500)	\$ 16,060
Driver Trainer	1.200	1.150	1.250	1.250	1.250	0.050	\$ 52,364
Fleet Mechanic II	5.000	5.000	5.000	5.000	5.000	-	\$ 233,895
Fleet Shop Coordinator	-	-	-	1.000	1.000	1.000	\$ 49,569
General Laborer	0.375	0.375	0.375	-	-	(0.375)	\$ -
Parts Specialist	1.500	1.000	1.000	1.000	1.000	(0.500)	\$ 45,753
Programmer Analyst II	-	1.000	1.000	1.000	1.000	1.000	\$ 47,544
Route Planning Coord	1.000	1.000	1.000	3.000	3.000	2.000	\$ 122,057
Trans Training Coord	-	1.000	1.000	1.000	1.000	1.000	\$ 38,632
Transportation Dispatcher	1.000	1.000	1.000	1.000	1.000	-	\$ 41,595
<b>Administrators</b>							
Director Facilities Mgmt	0.200	0.200	0.200	0.200	0.200	-	\$ 24,589
Transportation Manager	1.000	1.000	1.000	1.000	1.000	-	\$ 98,713
<b>Classified Supervisors</b>							
Transportation Assistant Manager	1.000	-	-	-	-	(1.000)	\$ -
Transportation Ops & Clas Supv	1.000	2.000	2.000	1.000	1.000	-	\$ 68,987
Transportation Supervisor	-	-	-	1.000	1.000	1.000	\$ 62,573

# Building the Budget

Eugene School District 4J	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	5-Year Difference	2015-16 Salary Cost
<i>Licensed Staff</i>	-	-	-	-	-	-	\$ -
<i>Classified Staff</i>	91.200	92.700	97.473	97.640	97.643	6.443	\$ 2,769,196
<i>Professional Staff</i>	-	-	-	-	-	-	\$ -
<i>Administrators</i>	1.200	1.200	1.200	1.200	1.200	-	\$ 123,302
<i>Classified Supervisors</i>	2.000	2.000	2.000	2.000	2.000	-	\$ 131,560
<b>Subtotal: Student Transportation</b>	<b>94.400</b>	<b>95.900</b>	<b>100.673</b>	<b>100.840</b>	<b>100.843</b>	<b>6.443</b>	<b>\$ 3,024,058</b>
<b>Technology</b>							
<b>Licensed</b>							
Teacher on Special Assignment	-	-	1.000	3.000	3.000	3.000	\$ 191,997
<b>Classified</b>							
Cataloging Specialist	1.500	1.500	1.000	1.500	1.500	-	\$ 66,877
Computer System Support Tech	-	-	1.000	1.000	-	-	\$ -
Computer System Support Tech III	1.000	1.000	-	-	-	(1.000)	\$ -
Computer Technician	1.000	1.000	1.000	1.000	1.000	-	\$ 47,053
Electronics Technician	-	1.000	-	-	-	-	\$ -
Management Assistant	1.000	1.000	0.950	-	-	(1.000)	\$ -
Network/Sr Electronics Spec	1.000	-	1.000	1.000	1.000	-	\$ 53,643
Program Coord Asst/Inst Tech	-	-	0.500	0.750	0.750	0.750	\$ 24,365
Programmer Analyst II	1.000	1.000	1.000	1.000	-	(1.000)	\$ -
Prog-Student Info Sys Analyst II	-	-	-	0.930	-	-	\$ -
Senior Programmer Analyst	1.000	1.000	0.980	0.980	0.980	(0.020)	\$ 59,072
Technology Help Desk Spec	-	-	-	1.600	1.000	1.000	\$ 41,790
Technology Support Spec I	1.968	1.193	0.593	2.000	2.000	0.032	\$ 63,954
Technology Support Spec II	10.700	10.400	-	-	-	(10.700)	\$ -
Technology Support Spec III	4.500	5.000	9.000	9.000	10.600	6.100	\$ 440,547
User Serv Specialist II	-	-	4.520	0.990	2.000	2.000	\$ 85,088
User Serv Specialist II K-3	2.980	2.980	-	1.000	1.000	(1.980)	\$ 48,318
<b>Professional</b>							
Business Systems Support Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 78,221
Database Administrator	1.000	1.000	0.650	0.650	0.650	(0.350)	\$ 53,637
Exec Asst to Director Of Tech	-	-	-	0.950	0.950	0.950	\$ 54,110
Financial Info Sys Analyst II	-	-	0.075	-	-	-	\$ -
Instructional Tech & Syst Spec	-	-	1.000	1.000	1.000	1.000	\$ 60,966
Network Infrastructure Spec	1.000	1.000	1.000	1.000	1.000	-	\$ 86,814
Senior Applications Developer	1.000	1.000	0.700	0.700	0.700	(0.300)	\$ 54,213
Senior Network Engineer	1.000	1.000	1.000	1.000	1.000	-	\$ 88,613
Senior Security Engineer	-	1.000	1.000	-	-	-	\$ -
Senior Systems Administrator	1.000	1.000	0.550	0.550	0.550	(0.450)	\$ 36,417
Special Projects Mgr-Lawson	-	-	1.000	1.000	1.000	1.000	\$ 99,700
System Network Specialist	-	-	-	1.000	2.000	2.000	\$ 136,058
<b>Administrators</b>							
Associate Director of Technology	-	-	-	-	1.000	1.000	\$ 108,300
Director of Technology	1.000	1.000	0.850	0.860	1.000	-	\$ 121,725
Instruction Technology Admn	-	-	1.000	1.000	-	-	\$ -

# Building the Budget

Eugene School District 4J	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	5-Year Difference	2015-16 Salary Cost
<b>Classified Supervisors</b>							
Information Systems Manager	1.000	1.000	0.930	0.930	0.930	(0.070)	\$ 92,721
Network Services Manager	1.000	1.000	0.990	0.990	0.990	(0.010)	\$ 96,719
Tech Support Spec Supervisor	1.000	1.000	1.000	1.000	1.000	-	\$ 73,485
<i>Licensed Staff</i>	-	-	1.000	3.000	3.000	3.000	\$ 191,997
<i>Classified Staff</i>	27.648	27.073	21.543	22.750	21.830	(5.818)	\$ 930,707
<i>Professional Staff</i>	6.000	7.000	7.975	8.850	9.850	3.850	\$ 748,749
<i>Administrators</i>	1.000	1.000	1.850	1.860	2.000	1.000	\$ 230,025
<i>Classified Supervisors</i>	3.000	3.000	2.920	2.920	2.920	(0.080)	\$ 262,925
<b>Subtotal: Technology</b>	<b>37.648</b>	<b>38.073</b>	<b>35.288</b>	<b>39.380</b>	<b>39.600</b>	<b>1.952</b>	<b>\$ 2,364,403</b>
<b>Purchasing, Warehouse, &amp; Mail Distribution</b>							
<b>Classified</b>							
Buyer	2.610	0.500	0.500	0.500	-	(2.610)	\$ -
Warehouse Ops Asst	0.500	2.610	2.610	2.770	2.773	2.273	\$ 91,185
<b>Professional</b>							
Purchasing Analyst	1.000	1.000	1.000	1.000	1.500	0.500	\$ 94,320
<b>Classified Supervisors</b>							
Warehouse Supervisor	0.500	0.500	0.500	0.500	0.500	-	\$ 32,664
<i>Licensed Staff</i>	-	-	-	-	-	-	\$ -
<i>Classified Staff</i>	3.110	3.110	3.110	3.270	2.773	(0.337)	\$ 91,185
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.500	0.500	\$ 94,320
<i>Administrators</i>	-	-	-	-	-	-	\$ -
<i>Classified Supervisors</i>	0.500	0.500	0.500	0.500	0.500	-	\$ 32,664
<b>Subtotal: Purchasing, Warehouse, &amp; Mail Distribution</b>	<b>4.610</b>	<b>4.610</b>	<b>4.610</b>	<b>4.770</b>	<b>4.773</b>	<b>0.163</b>	<b>\$ 218,169</b>
<b>All School Building Support Services</b>							
<i>Licensed Staff</i>	-	-	1.000	3.000	3.000	3.000	\$ 191,997
<i>Classified Staff</i>	246.453	247.628	246.876	248.160	248.656	2.203	\$ 8,178,396
<i>Professional Staff</i>	10.878	11.875	15.850	16.730	18.230	7.352	\$ 1,443,032
<i>Administrators</i>	4.000	4.000	5.850	4.860	5.000	1.000	\$ 551,382
<i>Classified Supervisors</i>	8.500	8.500	8.420	9.420	9.420	0.920	\$ 727,314
<b>Total FTE: All School Building Support Services</b>	<b>269.831</b>	<b>272.003</b>	<b>277.996</b>	<b>282.170</b>	<b>284.306</b>	<b>14.475</b>	<b>\$ 11,092,121</b>
<b>Central Support Services</b>							
<b>Executive Administration</b>							
<b>Classified</b>							
Minority Community Liaison	-	0.160	-	-	-	-	\$ -
Office Support Bicult/Biling	1.000	1.000	1.000	1.000	1.000	-	\$ 39,208
<b>Professional</b>							
Exec Asst To Superintendent	1.000	1.000	1.000	1.000	1.000	-	\$ 69,628
Parent, Comm, Diversity Coord	1.000	1.000	1.000	1.000	1.000	-	\$ 86,814
<b>Administrators</b>							
Superintendent	1.000	1.000	1.000	1.000	1.000	-	\$ 191,600

# Building the Budget

Eugene School District 4J	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	5-Year Difference	2015-16 Salary Cost
<i>Licensed Staff</i>	-	-	-	-	-	-	\$ -
<i>Classified Staff</i>	1.000	1.160	1.000	1.000	1.000	-	\$ 39,208
<i>Professional Staff</i>	2.000	2.000	2.000	2.000	2.000	-	\$ 156,442
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	\$ 191,600
<i>Classified Supervisors</i>	-	-	-	-	-	-	\$ -
<b>Subtotal: Executive Administration</b>	<b>4.000</b>	<b>4.160</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	<b>-</b>	<b>\$ 387,250</b>
<b>Human Resources</b>							
<b>Licensed</b>							
Benefits Coordinator	1.000	1.000	1.000	1.000	1.000	-	\$ 72,018
Care Team Coordinator	0.050	0.500	-	-	-	(0.050)	\$ -
<b>Classified</b>							
Classified Benefits Coord	1.000	1.000	1.000	1.000	1.000	-	\$ 50,230
HR Generalist I	0.500	0.500	0.500	0.500	1.750	1.250	\$ 68,194
HR Generalist II	5.000	5.000	5.000	5.000	4.500	(0.500)	\$ 185,388
HR Specialist	2.000	1.000	1.000	1.000	2.000	-	\$ 84,245
<b>Professional</b>							
Employee Benefits Manager	1.000	1.000	1.000	1.000	1.000	-	\$ 69,628
Executive Assistant	-	1.000	1.000	1.000	-	-	\$ -
HRIS Analyst II	-	1.000	1.000	1.000	1.000	1.000	\$ 81,017
HR Operations Manager	-	-	-	-	1.000	1.000	\$ 65,702
Recruitment Manager	0.550	-	-	-	-	(0.550)	\$ -
<b>Administrators</b>							
Associate Director	1.000	1.000	1.000	1.000	1.000	-	\$ 108,299
Director Human Resources	1.000	1.000	1.000	1.000	1.000	-	\$ 122,943
HR Administrator	1.000	1.000	-	-	-	(1.000)	\$ -
HR Operations Supv	-	-	1.000	-	-	-	\$ -
Recruit, Comp And Class Admin		1.000	1.000	1.000	1.000	1.000	\$ 104,000
Risk Manager	1.000	1.000	1.000	1.000	1.000	-	\$ 91,111
Workforce Planning/Staffing Admin	-	-	1.000	1.000	1.000	1.000	\$ 104,000
Staff Growth Effectiveness Admin	-	-	-	1.000	1.000	1.000	\$ 104,000
<b>Classified Supervisors</b>							
HR Operations Supv	1.000	1.000	-	-	-	(1.000)	\$ -
<i>Licensed Staff</i>	1.050	1.500	1.000	1.000	1.000	(0.050)	\$ 72,018
<i>Classified Staff</i>	8.500	7.500	7.500	7.500	9.250	0.750	\$ 388,057
<i>Professional Staff</i>	1.550	3.000	3.000	3.000	3.000	1.450	\$ 216,347
<i>Administrators</i>	4.000	5.000	6.000	6.000	6.000	2.000	\$ 634,353
<i>Classified Supervisors</i>	1.000	1.000	-	-	-	(1.000)	\$ -
<b>Subtotal: Human Resources</b>	<b>16.100</b>	<b>18.000</b>	<b>17.500</b>	<b>17.500</b>	<b>19.250</b>	<b>3.150</b>	<b>\$ 1,310,775</b>
<b>Communications &amp; Intergovernmental Relations</b>							
<b>Classified</b>							
Management Assistant	0.500	0.500	0.750	0.750	1.000	0.500	\$ 41,446
<b>Professional</b>							
Communications Coordinator	1.000	1.000	1.000	1.000	1.000	-	\$ 78,221
Grant Writer Analyst	-	0.500	0.550	0.750	0.550	0.550	\$ 43,022
<b>Administrators</b>							
Chief of Staff	1.000	1.000	1.000	1.000	1.000	-	\$ 120,471

# Building the Budget

Eugene School District 4J	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	5-Year Difference	2015-16 Salary Cost
<i>Licensed Staff</i>	-	-	-	-	-	-	\$ -
<i>Classified Staff</i>	0.500	0.500	0.750	0.750	1.000	0.500	\$ 41,446
<i>Professional Staff</i>	1.000	1.500	1.550	1.750	1.550	0.550	\$ 121,243
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	\$ 120,471
<i>Classified Supervisors</i>	-	-	-	-	-	-	\$ -
<b>Subtotal: Communications &amp; Intergovernmental Relations</b>	<b>2.500</b>	<b>3.000</b>	<b>3.300</b>	<b>3.500</b>	<b>3.550</b>	<b>1.050</b>	<b>\$ 283,160</b>
<b>Financial Services</b>							
<b>Classified</b>							
Accounting & Business Sys Spec	2.000	2.000	2.000	2.000	2.000	-	\$ 88,628
Accounting Clerk II	2.375	2.375	2.375	3.000	-	(2.375)	\$ -
Accounting Clerk III	2.000	2.000	2.000	2.000	4.000	2.000	\$ 175,720
Payroll Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 37,694
Staffing & School Accountant	-	-	-	-	1.000	1.000	\$ 45,902
<b>Professional</b>							
Financial Info Sys Analyst II	1.000	1.000	0.925	1.000	1.000	-	\$ 78,222
Financial Mgmt Analyst I	-	-	1.000	1.000	-	-	\$ -
Financial Mgmt Analyst II	1.000	2.000	1.000	1.000	1.500	0.500	\$ 102,395
Financial Mgmt Analyst III	1.000	1.000	1.500	1.000	-	(1.000)	\$ -
Grant Accountant	-	-	-	-	1.000	1.000	\$ 56,161
<b>Administrators</b>							
Associate Director	0.900	0.900	0.775	1.000	1.000	0.100	\$ 108,299
Chief Fin Ofc/Dir Support Svc	1.000	1.000	1.000	1.000	1.000	-	\$ 122,943
Financial Ops & Reporting Mgr	1.000	1.000	1.000	1.000	-	(1.000)	\$ -
<b>Classified Supervisors</b>							
Accounting & Reporting Supervisor	-	-	-	-	1.000	1.000	\$ 77,122
Budget & Reporting Supervisor	-	-	-	-	1.000	1.000	\$ 77,122
Payroll & Accounts Payable Supervisor	1.000	1.000	1.000	1.000	1.000	-	\$ 82,519
<i>Licensed Staff</i>	-	-	-	-	-	-	\$ -
<i>Classified Staff</i>	7.375	7.375	7.375	8.000	8.000	0.625	\$ 347,944
<i>Professional Staff</i>	3.000	4.000	4.425	4.000	3.500	0.500	\$ 236,778
<i>Administrators</i>	2.900	2.900	2.775	3.000	2.000	(0.900)	\$ 231,242
<i>Classified Supervisors</i>	1.000	1.000	1.000	1.000	3.000	2.000	\$ 236,763
<b>Subtotal: Financial Services</b>	<b>14.275</b>	<b>15.275</b>	<b>15.575</b>	<b>16.000</b>	<b>16.500</b>	<b>2.225</b>	<b>\$ 1,052,727</b>
<b>Nutrition Services</b>							
<b>Classified</b>							
Accounting Clerk III	0.625	0.625	1.000	1.000	1.000	0.375	\$ 41,595
Catering Operations Assistant	1.000	1.000	1.000	1.000	1.000	-	\$ 38,185
Food Service Asst I	21.663	16.349	17.846	15.030	14.282	(7.381)	\$ 207,505
Food Service Asst II	12.315	12.252	8.658	7.730	7.907	(4.408)	\$ 127,995
Food Service Coord I	6.220	7.002	7.409	9.300	8.873	2.653	\$ 167,844
Food Service Coord II	20.502	18.250	16.885	17.060	16.814	(3.688)	\$ 368,645
Food Service Technician	4.626	4.501	2.813	0.500	0.812	(3.814)	\$ 15,571
Food Services Production Coord	1.000	0.875	0.813	0.880	0.875	(0.125)	\$ 26,117
Food Services Program Assist	1.000	1.000	1.000	1.000	1.000	-	\$ 36,230
Warehouse Ops Asst	1.290	1.290	1.290	1.230	1.228	(0.062)	\$ 35,831

# Building the Budget

Eugene School District 4J	2011-12 Adopted Budget	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	5-Year Difference	2015-16 Salary Cost
<b>Classified Supervisors</b>							
Warehouse Supervisor	0.500	0.500	0.500	0.500	0.500	-	\$ 32,664
<i>Licensed Staff</i>							
Classified Staff	70.241	63.144	58.714	54.730	53.791	(16.450)	\$ 1,065,518
Professional Staff	-	-	-	-	-	-	\$ -
Administrators	-	-	-	-	-	-	\$ -
Classified Supervisors	0.500	0.500	0.500	0.500	0.500	-	\$ 32,664
<b>Subtotal: Nutrition Services</b>	<b>70.741</b>	<b>63.644</b>	<b>59.214</b>	<b>55.230</b>	<b>54.291</b>	<b>(16.450)</b>	<b>\$ 1,098,182</b>
<b>All Central Support Services</b>							
<i>Licensed Staff</i>							
Classified Staff	87.616	79.679	75.339	71.980	73.041	(14.575)	\$ 1,882,173
Professional Staff	7.550	10.500	10.975	10.750	10.050	2.500	\$ 730,810
Administrators	8.900	9.900	10.775	11.000	10.000	1.100	\$ 1,177,666
Classified Supervisors	2.500	2.500	1.500	1.500	3.500	1.000	\$ 269,427
<b>Total FTE: All Central Support Services</b>	<b>107.616</b>	<b>104.079</b>	<b>99.589</b>	<b>96.230</b>	<b>97.591</b>	<b>(10.025)</b>	<b>\$ 4,132,094</b>
<b>All Funds (Excluding Grants)</b>							
<i>Licensed Staff</i>							
Classified Staff	596.370	574.445	588.907	595.870	632.191	35.821	\$ 19,266,714
Professional Staff	21.878	27.375	34.707	35.560	36.440	14.562	\$ 2,712,624
Administrators	65.063	67.503	71.478	72.710	73.103	8.040	\$ 7,436,443
Classified Supervisors	11.000	11.000	9.920	10.920	12.920	1.920	\$ 996,741
<b>Total FTE</b>	<b>1,451.059</b>	<b>1,438.018</b>	<b>1,415.425</b>	<b>1,484.930</b>	<b>1,571.632</b>	<b>120.573</b>	<b>79,969,743</b>
<sup>1</sup> 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.							
<sup>2</sup> 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.							
<sup>3</sup> Special Education Services - to complete the transition of ESD students to 4J classrooms the District added 0.50 FTE for a secretary and 1.0 administrator FTE for an ESS Administrator.							

## Significant Trends and Adjustments

### Licensed Staffing

During this five-year period projected budget deficits and a continued decline in regular program enrollment have minimized growth in the number of licensed positions within the District. Some progress has been made in reducing the student-to-teacher ratios used to determine school and program staffing, with ratio decreases of 0.2 to 1.7 students, depending on grade level. The most significant improvement can be seen in licensed staffing levels for elementary schools, which relates to the following:

- The District will implement full-day kindergarten beginning in 2015-16 with a target student-to-teacher ratio of 23 students per teacher. This will add an additional 28 FTE to the District.
- The District will add 5.25 FTE to the elementary music and physical education programs to address planning time for new kindergarten teachers and expand planning time for all elementary teachers in

# Building the Budget

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accordance with Appendix F of the collective bargaining agreement between the Eugene Education Association (EEA) and the District.

- An additional 3.75 FTE was permanently added to mitigate specific class size issues identified during administrative review. This FTE will be reallocated between elementary schools on an annual basis, and targeted to class size reduction.

The District has also added licensed staff for special education programs. In 2013-14 the District changed its service relationship with Lane Education Service District (Lane ESD). Services to most elementary and middle school special education students were brought in-house, necessitating the need for additional special education teachers. In 2015-16, the District will add an additional 4.795 FTE to provide special education teachers with case management time in accordance with the collective bargaining agreement with EEA.

In 2012-13, 4.11 FTE counseling positions previously budgeted under Student Support were reallocated to schools, reducing licensed staffing under Other Student Support Services and increasing staffing for Classroom Services and Support. In 2013-14, the District reduced staffing for school psychologists by 3.5 licensed FTE and began rebuilding staffing for nursing and speech therapy. In 2015-16 additions to licensed staffing will include a 0.5 FTE mental health therapist and a 0.5 FTE speech specialist.

The biggest change in this period for Libraries, Curriculum and Staff Development has been the addition of essential skills coordinators in 2014-15. In 2015-16, additions include 1.0 FTE (instructional staff development) to assist the special education program with implementing full-day kindergarten, and the elimination of a 0.9 FTE teacher on special assignment (TOSA) position.

Within Technology, one teacher on special assignment (TOSA) was added in 2013-14 and two additional TOSAs were added in 2014-15 to support bond-funded technology projects.

## **Classified Staffing**

Managing projected budget deficits over this five-year period has impacted classified staffing, with the most significant decrease occurring in 2011-12. To balance the District's 2011-12 deficit of \$21.8 million, classified staff at schools, in custodial services, and at the central office were reduced by 10%. Also during this period, a number of staff previously paid for with General Fund dollars (approximately \$1 million) were moved to the Capital Projects Fund.

In 2015-16 elementary schools will experience growth in classified staffing due to the implementation of full-day kindergarten. A total of 109 hours (13.625 FTE) will be added next year to support this effort.

The District has also added classified staff for special education programs. In 2013-14 the District changed its service relationship with Lane ESD. Services to most elementary and middle school special education students were brought in-house, necessitating the need for additional staff to support these classrooms. In 2015-16, the District will add 96 hours (12.0 FTE) to support special education services to kindergarteners, 12 hours (1.5 FTE) to support Life Skills classrooms, and an additional 32 hours (4.0 FTE) to provide special education teachers with case management support in accordance with the collective bargaining agreement with EEA.

In 2015-16 Student Support will add a full-time occupational therapy assistant to their team (8 hours – 1.0 FTE). A programmer analyst II (7.44 hours – 0.93 FTE) will move to Libraries, Curriculum and Staff Development from

# Building the Budget

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Technology, and a facilities coordinator (8 hours – 1.0 FTE) will move from Community Services to Facilities Management.

Following a significant reorganization in 2013-14, Technology continues to adjust classified staffing to meet the support needs of the District. In 2015-16, a 1.0 FTE computer system support technician and a 0.6 FTE technology help desk specialist will be replaced by two technology support specialist III positions. A programmer analyst II position will be reclassified to a system network specialist (professional position), and Technology will gain a new full-time user services specialist II.

Human Resources (HR) and Financial Services have both reorganized classified staffing for 2015-16. HR generalist staffing will be adjusted to expand support for reception, staffing and licensed positions. In Financial Services two accounting clerk II positions (accounts payable staff members) were reclassified by HR to accounting clerk III to recognize the growing complexity of their duties, and funding related to the remaining clerk II position (which was vacant) has been used to support a new position, the staffing & school accountant, to strengthen finance and staffing support for schools and departments.

Classified staffing within Nutrition Services 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 for the program.

## **Professional Staffing**

The addition of approximately 14.5 FTE professional staff over the five-year period is due to a variety of initiatives. Using bond funding, Facilities Management has added 3.0 FTE for project management. Increases of 3.91 FTE in Libraries, Curriculum and Staff Development have been made to support ECCO, school choice initiatives, and administrative support for elementary and secondary education directors. Community Services staffing increased by 0.8 FTE to fund a professional position for the Young Parent Program at ECCO, and Communications and Intergovernmental Relations increased their grant writer to 0.55 FTE. Technology's addition of 3.85 FTE relates to project management support for the Lawson system, additional network systems staffing, and the addition of support for instructional technology initiatives and department administration. Purchasing reclassified a 0.5 FTE buyer (classified position) to a purchasing analyst, and Human Resources discontinued their recruitment manager in 2012-13 and added administrative support for the HR director and data analysis support (total addition of 1.45 FTE). The last 0.5 FTE addition relates to Financial Services, and will provide critical support and backup for payroll operations.

## **Administrators**

Over the five-year period, administration has grown by approximately 8.0 FTE. This growth is primarily due to department reorganizations. A total of 2.0 FTE has been added to Human Resources to support recruitment, staffing oversight and administration, and staff growth effectiveness. These additions were partly funded through the elimination of similar professional and supervisory positions. Libraries, Curriculum and Staff Development made a variety of changes over this period, ultimately increasing administration FTE by 2.14 FTE to support English language arts, elementary education and STEM initiatives. Technology has added a 1.0 FTE associate director of Technology, and Financial Services has eliminated one administrative position. Funding from the elimination of the financial operations and reporting manager (1.0 administrative FTE-vacant due to



# Building the Budget

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retirement) has been used to create a new classified supervisor position (accounting & reporting supervisor) and fund other position reorganizations within Financial Services.

The growth in Special Programs administration is due primarily to the movement of special education services from Lane ESD to 4J. As of 2015-16, the District will have added 1.45 FTE for administration of services formerly offered by Lane ESD. Additionally, in 2015-16 the Educational Support Services Department will eliminate a vacant position (ESS SPED records clerk) and use this funding (equivalent to 0.35 administrative FTE) to officially increase the director of Educational Support Services to a full 1.0 FTE.

Also of note, over this five-year period targeted increases to school administration included a 0.5 FTE addition at Twin Oaks to return their principal to full-time, a 0.5 FTE addition at Spencer Butte to restore their principal to full-time status, and the addition of 1.0 FTE at North Eugene High School to add a third assistant principal.

## **Classified Supervisors**

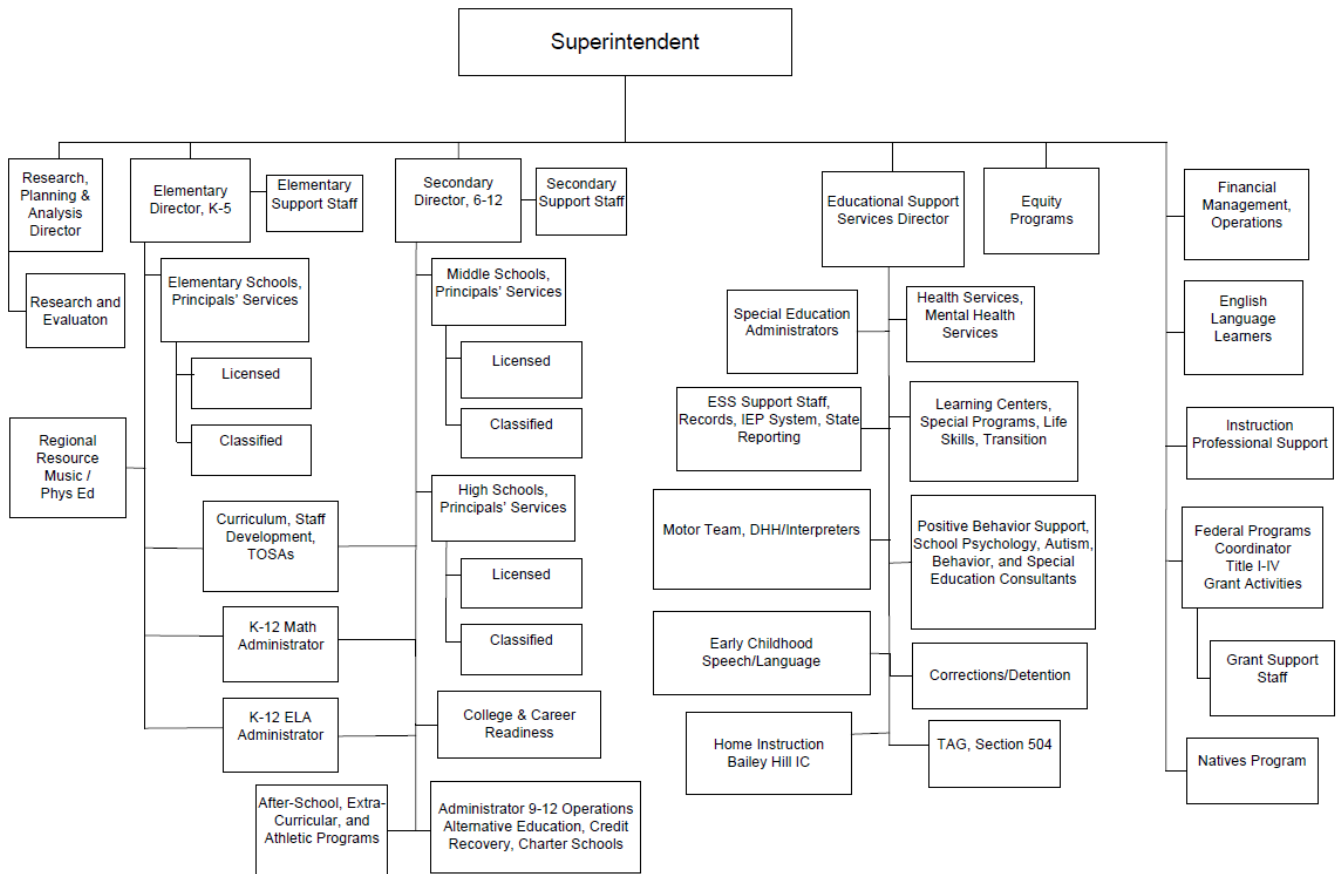
Classified supervisors increased by approximately 1.9 FTE during this five-year period. The biggest change in this classification was made in Financial Services. Financial Services eliminated an administrative position (financial operations & reporting manager) and a professional position (financial management analyst III) to fund the creation of two new classified supervisor positions – the accounting & reporting supervisor and the budget & reporting supervisor (2.0 FTE).

# Building the Budget

## Organizational Charts

### Instructional Services

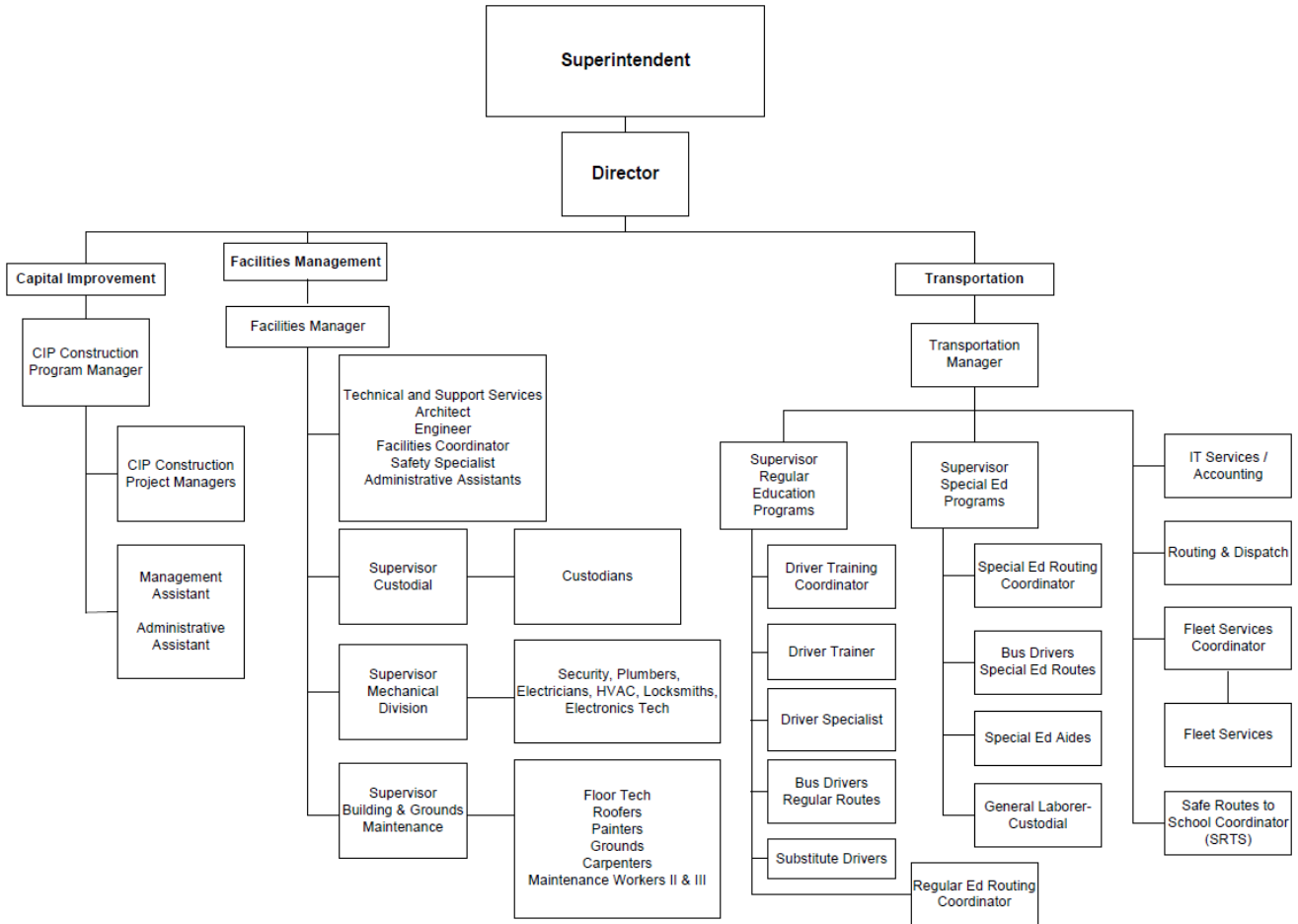
**Instructional Services - Organizational Chart  
2015–2016 – Lane County School District 4J - Eugene, Oregon**



# Building the Budget

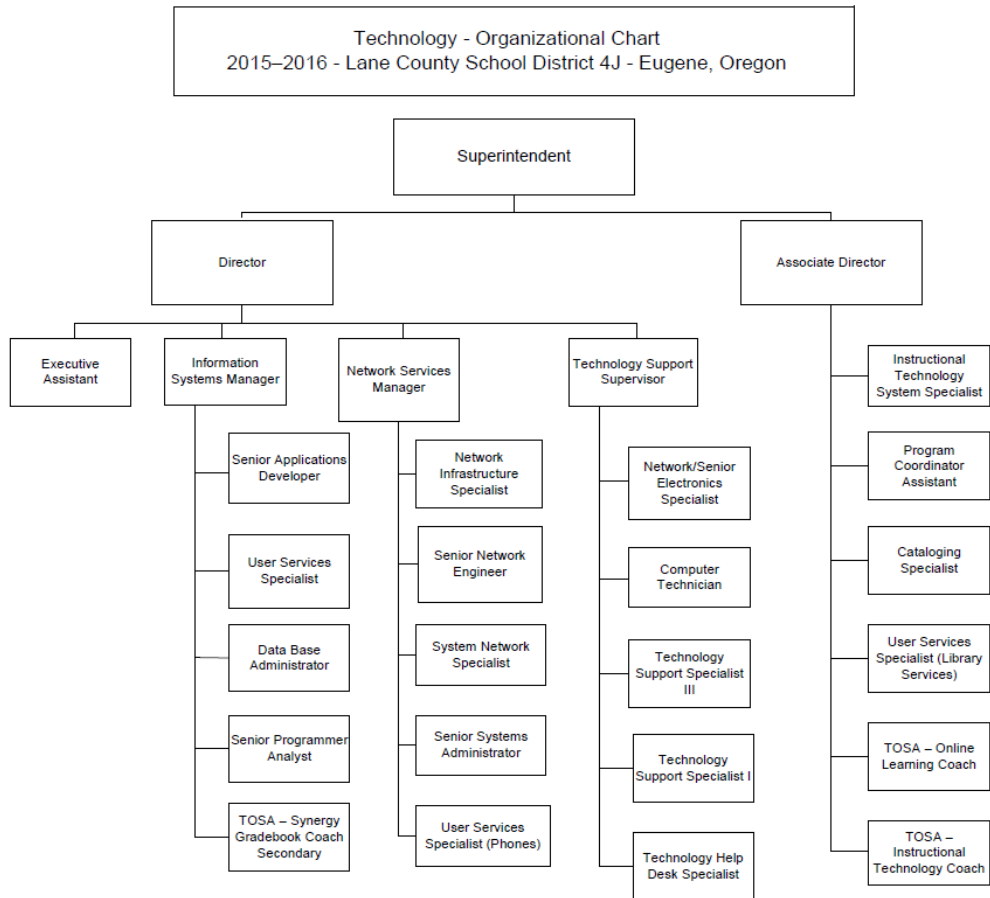
## Facilities and Transportation Services

Facilities and Transportation Services - Organizational Chart  
2015–2016 - Lane County School District 4J - Eugene, Oregon

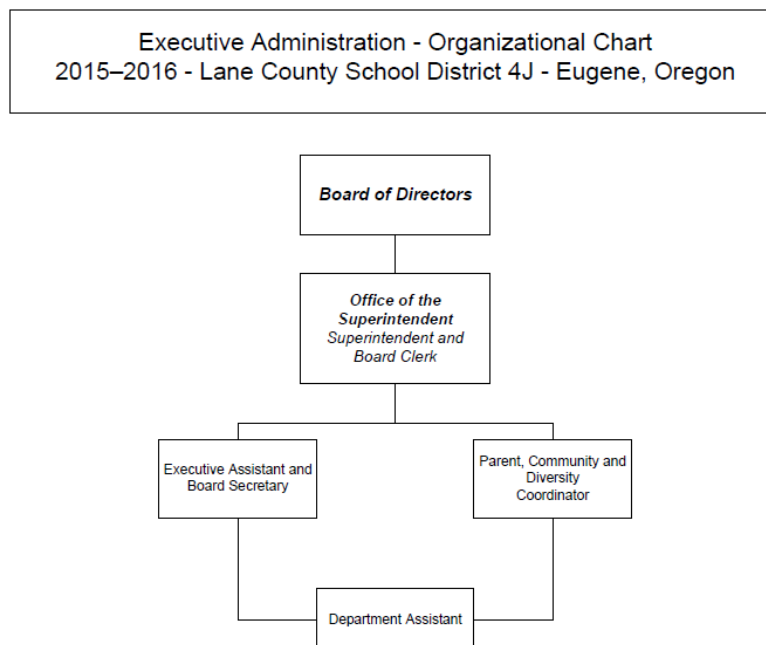


# Building the Budget

## Technology

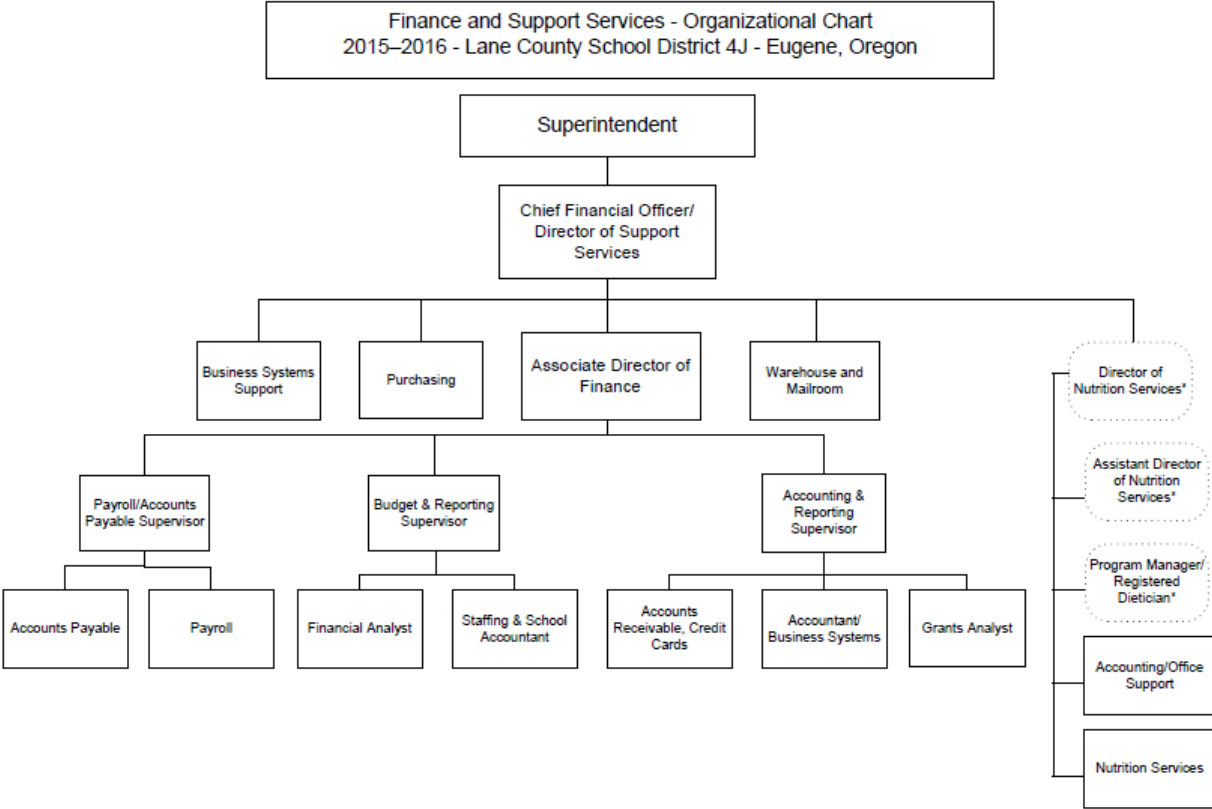


## Executive Administration



# Building the Budget

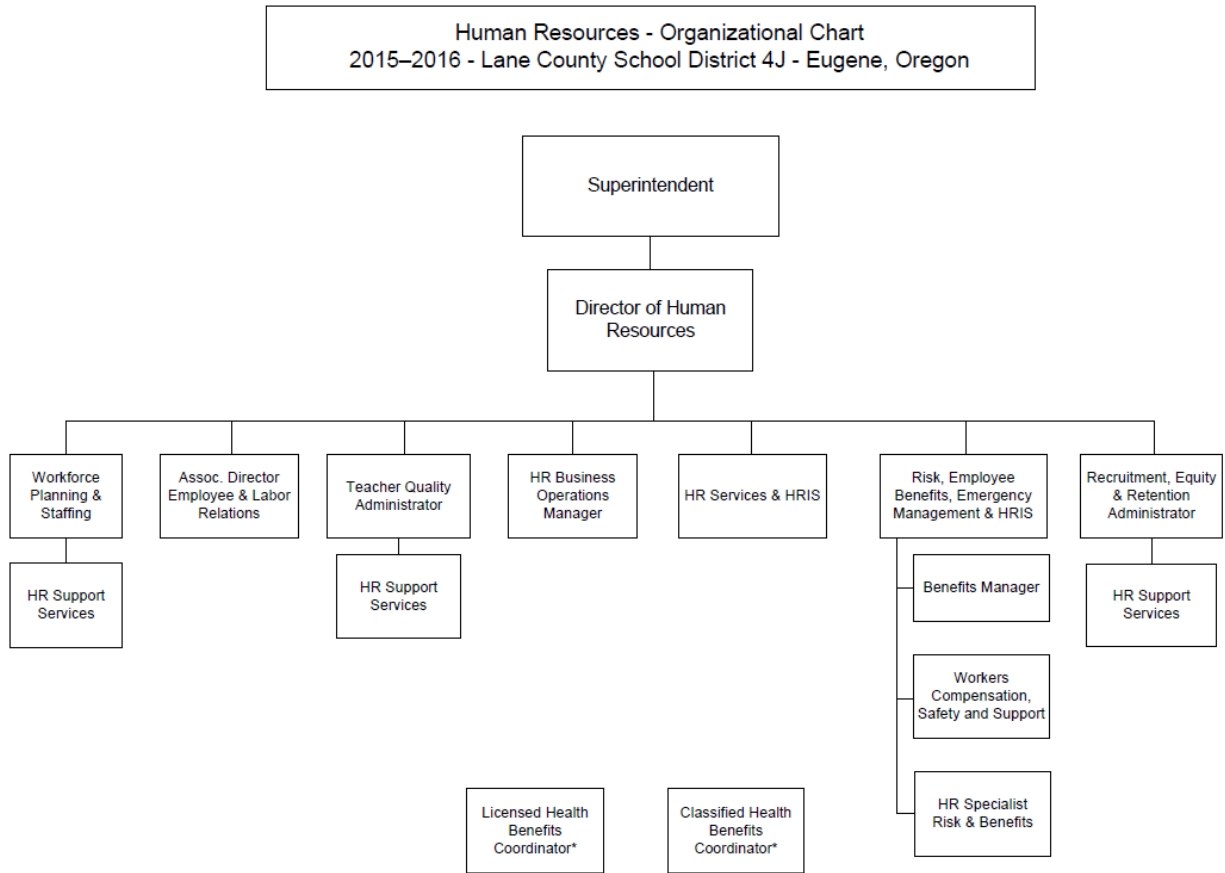
## Finance and Support Services



\*Contracted position

# Building the Budget

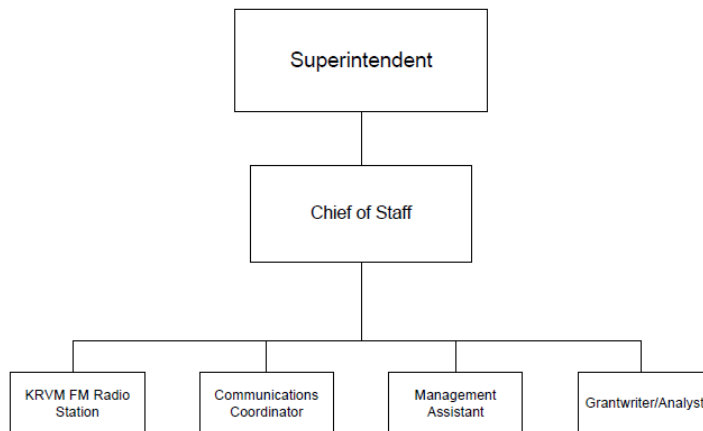
## Human Resources



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

## Communications and Intergovernmental Relations

Communications and Intergovernmental Relations - Organizational Chart  
2015–2016 - Lane County School District 4J - Eugene, Oregon



# Building the Budget

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# Financial Plan

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# Financial Plan

## All Funds Summaries

### Statement of Resources – All Funds For the Fiscal Year Beginning July 1, 2015

Resources	General Fund	Federal, State & Local Prog. Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Postemployment Benefits Fund	Total - All Funds
Current Taxes	71,878,000	-	-	20,768,191	-	-	-	-	\$92,646,191
Interfund Payments	-	-	-	-	-	-	31,497,519	1,500,000	\$32,997,519
Other Local	5,567,000	4,481,092	5,010,000	4,725,396	106,000	1,253,325	46,000	-	\$21,188,813
County	2,734,150	447,184	-	-	-	-	-	-	\$3,181,334
State	79,855,952	929,313	-	-	579,000	57,600	300,000	-	\$81,721,865
Federal	-	9,581,242	-	653,535	-	3,573,551	-	-	\$13,808,328
Bond Proceeds	-	-	-	-	-	-	-	-	\$-
Fund Transfers	904,804	-	-	-	-	164,901	1,125,001	-	\$2,194,706
Beginning Fund Balance	9,749,000	-	8,156,000	11,327,103	91,368,659	-	6,908,919	2,296,099	\$129,805,780
<b>Total</b>	<b>\$170,688,906</b>	<b>\$15,438,831</b>	<b>\$13,166,000</b>	<b>\$37,474,225</b>	<b>\$92,053,659</b>	<b>\$5,049,377</b>	<b>\$39,877,439</b>	<b>\$3,796,099</b>	<b>\$377,544,536</b>

### Statement of Requirements - All Funds, by Object For the Fiscal Year Beginning July 1, 2015

Requirements - By Object	General Fund	Federal, State & Local Prog. Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Postemployment Benefits Fund	Total - All Funds
Salaries	82,897,120	6,360,996	-	-	1,801,650	1,247,243	472,513	470,000	\$93,249,522
Employee Benefits	53,883,267	4,430,827	-	-	1,190,933	1,234,931	30,867,820	1,515,955	\$93,123,733
Services/Supplies	21,639,652	3,962,014	6,704,752	-	6,095,522	2,567,201	1,135,050	-	\$42,104,191
Equipment/Capital	59,891	41,704	1,956,250	-	82,048,756	-	-	-	\$84,106,601
Other	937,039	643,290	1,025,000	25,640,621	699,069	-	491,000	-	\$29,436,019
Transfers	1,257,902	-	170,000	-	206,802	-	560,001	1	\$2,194,706
Board Priorities Reserve	284,000	-	-	-	-	-	-	-	\$284,000
Operations Reserve	1,444,420	-	-	-	-	-	-	-	\$1,444,420
Contingency	3,188,339	-	509,998	-	10,927	1	500,000	400,000	\$4,609,265
Unappropriated Ending Fund Balance	5,097,276	-	2,800,000	11,833,604	-	1	5,851,055	1,410,143	\$26,992,079
<b>Total</b>	<b>\$170,688,906</b>	<b>\$15,438,831</b>	<b>\$13,166,000</b>	<b>\$37,474,225</b>	<b>\$92,053,659</b>	<b>\$5,049,377</b>	<b>\$39,877,439</b>	<b>\$3,796,099</b>	<b>\$377,544,536</b>

# Financial Plan

## Statement of Requirements – All Funds, by Program For the Fiscal Year Beginning July 1, 2015

Requirements – By Program Area <sup>1</sup>	General Fund	Federal, State & Local Prog. 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	95,149,584	10,346,455	1,100,250	-	1	-	1,000	-	\$106,597,290
Classroom Support	31,799,312	3,829,096	7,176,250	-	2,996,000	-	-	-	\$45,800,658
Building Support	25,832,868	490,068	1,409,502	-	88,137,860	5,049,374	55,790	-	\$120,975,462
Central Support	6,635,204	773,212	-	-	3,000	1	32,909,593	1,985,955	\$42,306,965
Other Accounts	1,257,903	-	170,000	25,640,621	905,871	-	560,001	1	\$28,534,397
Board Priorities Reserve	284,000	-	-	-	-	-	-	-	\$284,000
Operations Reserve	1,444,420	-	-	-	-	-	-	-	\$1,444,420
Contingency	3,188,339	-	509,998	-	10,927	1	500,000	400,000	\$4,609,265
Unappropriated Ending Fund Balance	5,097,276	-	2,800,000	11,833,604	-	1	5,851,055	1,410,143	\$26,992,079
<b>Total</b>	<b>\$170,688,906</b>	<b>\$15,438,831</b>	<b>\$13,166,000</b>	<b>\$37,474,225</b>	<b>\$92,053,659</b>	<b>\$5,049,377</b>	<b>\$39,877,439</b>	<b>\$3,796,099</b>	<b>\$377,544,536</b>

## Statement of Requirements – All Funds, by Function For the Fiscal Year Beginning July 1, 2015

Requirements - By Function <sup>1</sup>	General Fund	Federal, State & Local Prog. Fund	School Resources Fund	Debt Service Fund	Capital Projects Fund	Nutrition Services Fund	Insurance Reserve Fund	Postemployment Benefits Fund	Total - All Funds
Instruction	97,776,407	10,371,455	6,500,250	-	1	-	1,000	-	\$114,649,113
Support Services	61,203,521	4,480,349	3,185,750	-	16,297,425	1	32,964,383	1,985,955	\$120,117,384
Enterprise & Community Services	437,039	587,026	1	-	1	5,049,374	1,000	-	\$6,074,441
Facilities Acquisition & Construction	1	1	1	-	74,839,434	-	-	-	\$74,839,437
Fund Transfers	1,257,902	-	170,000	-	206,802	-	560,001	1	\$2,194,706
Other Uses	1	-	-	25,640,621	699,069	-	-	-	\$26,339,691
Board Priorities Reserve	284,000	-	-	-	-	-	-	-	\$284,000
Operations Reserve	1,444,420	-	-	-	-	-	-	-	\$1,444,420
Contingency	3,188,339	-	509,998	-	10,927	1	500,000	400,000	\$4,609,265
Unappropriated Ending Fund Balance	5,097,276	-	2,800,000	11,833,604	-	1	5,851,055	1,410,143	\$26,992,079
<b>Total</b>	<b>\$170,688,906</b>	<b>\$15,438,831</b>	<b>\$13,166,000</b>	<b>\$37,474,225</b>	<b>\$92,053,659</b>	<b>\$5,049,377</b>	<b>\$39,877,439</b>	<b>\$3,796,099</b>	<b>\$377,544,536</b>

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

# Financial Plan

## *Four Fiscal Years – All Funds Totals*

<b>Resources</b>	<b>Actual 2012–2013</b>	<b>Actual 2013-2014</b>	<b>Budget 2014–2015</b>	<b>Budget 2015–2016</b>
Current Taxes	\$75,125,945	\$82,683,616	\$85,495,805	\$92,646,191
Interfund Payments	31,102,741	32,454,691	34,941,838	32,997,519
Other Local	20,324,773	19,431,115	21,865,778	21,188,813
County	420,836	2,716,382	2,542,818	3,181,334
State	67,147,262	75,380,668	78,096,629	81,721,865
Federal	13,798,479	13,333,471	13,189,583	13,808,328
Bond Proceeds	44,015,899	43,714,072	30,000,000	0
Fund Transfers	14,877,024	5,958,130	1,584,000	2,194,706
Beginning Fund Balance	73,227,941	45,548,447	99,558,763	129,805,780
<b>Total</b>	<b>\$340,040,900</b>	<b>\$321,220,592</b>	<b>\$367,275,214</b>	<b>\$377,544,536</b>

<b>Requirements</b>	<b>Actual 2012–2013</b>	<b>Actual 2013-2014</b>	<b>Budget 2014–2015</b>	<b>Budget 2015–2016</b>
Instruction	\$97,028,087	\$98,181,553	\$106,544,644	\$114,649,113
Support Services	99,836,421	102,015,600	119,447,503	120,117,384
Enterprise & Community Services	5,530,108	5,601,172	5,968,042	6,074,441
Facilities Acquisition & Construction	11,925,823	9,491,736	45,763,861	74,839,437
Fund Transfers	14,877,024	5,958,130	1,584,000	2,194,706
Other Uses	65,294,990	23,549,594	23,464,814	26,339,691
Board Priorities Reserve	0	0	1,100,000	284,000
Operations Reserve	0	0	0	1,444,420
Contingency	0	0	4,412,612	4,609,265
Unappropriated Ending Fund Balance	45,548,447	76,422,807	58,989,738	26,992,079
<b>Total</b>	<b>\$340,040,900</b>	<b>\$321,220,592</b>	<b>\$367,275,214</b>	<b>\$377,544,536</b>

# Financial Plan

## ***Projected Ending Fund Balances – All Funds***

<b>Fund</b>	<b>Beginning Fund Balance</b>	<b>Plus Revenues</b>	<b>Less Expenditures</b>	<b>Plus Underspending</b>	<b>Ending Fund Balance</b>
General <sup>1</sup>	\$9,749,000	\$160,939,906	\$165,591,630	\$2,104,304	\$7,201,580
Federal, State & Local Programs	-	15,438,831	15,438,831	-	-
School Resources <sup>2</sup>	8,156,000	5,010,000	10,366,000	2,760,100	5,560,100
Debt Service <sup>3</sup>	11,327,103	26,147,122	25,640,621	-	11,833,604
Capital Projects <sup>4</sup>	91,368,659	685,000	92,053,659	4,556,843	4,556,843
Nutrition Services	-	5,049,377	5,049,376	-	1
Insurance Reserve <sup>5</sup>	6,908,919	32,968,520	34,026,384	1,318,991	7,170,045
Postemployment Benefits <sup>6</sup>	2,296,099	1,500,000	2,385,956	402,895	1,813,038
<b>Total - All Funds</b>	<b>\$129,805,780</b>	<b>\$247,738,756</b>	<b>\$350,552,457</b>	<b>\$11,143,133</b>	<b>\$38,135,211</b>

Ending fund balance is defined in Financial Management Policy DI 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, and 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 5.0% of operating revenues. The 2015-16 budgeted ending fund balance represents 4.5% of operating revenues. This reflects the earlier direction of the Board to rebuild the ending fund balance from 4.0% to 5.0% (4.75% in 2016-17 and 5.0% in 2017-18). Operating revenues reflect total revenues less transfers from other funds.

Each year the Board allocates a portion of the projected ending fund balance to the unappropriated ending fund balance (UEFB) in the annual budget and a portion to contingency. The UEFB may not be spent or appropriated during the fiscal year in which it is budgeted. Contingency funds may be spent subject to Board action through a supplemental budget or resolution.

<sup>1</sup> Underspending is projected to be 66% of the budgeted operating contingency.

<sup>2</sup> 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.

<sup>3</sup> Ending Fund Balance is available for debt service payments due in early 2016-17.

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

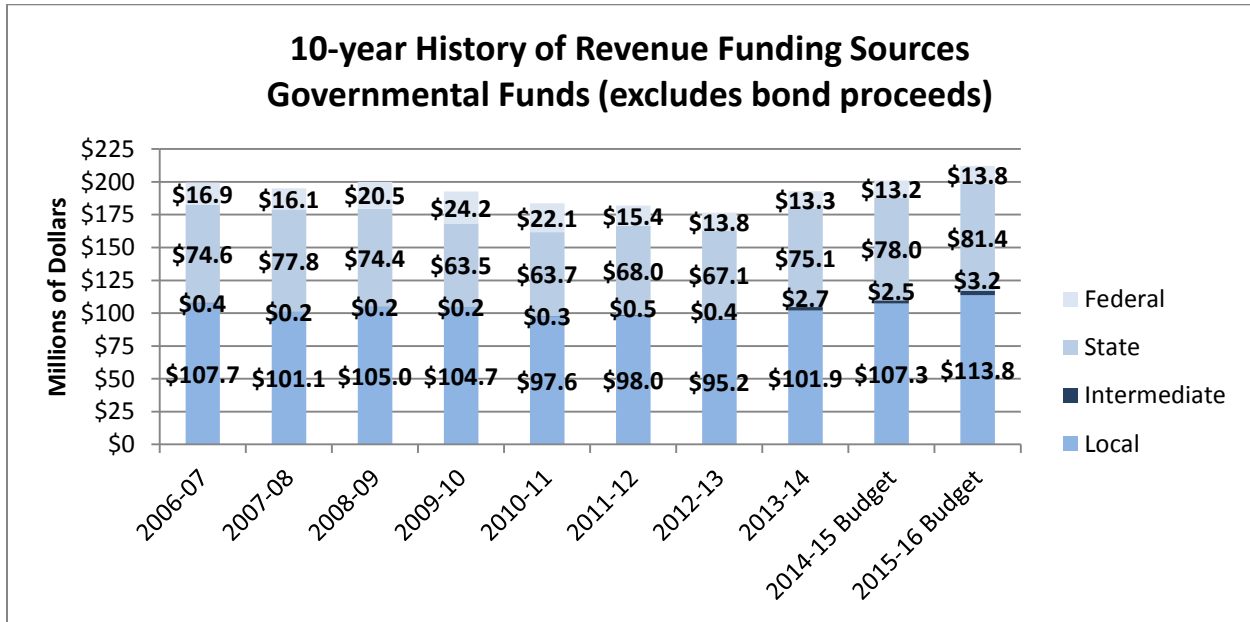
<sup>5</sup> Underspending is projected to be 66% of the budgeted contingency plus 3% of all other accounts. Transfers are excluded from underspending calculations.

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

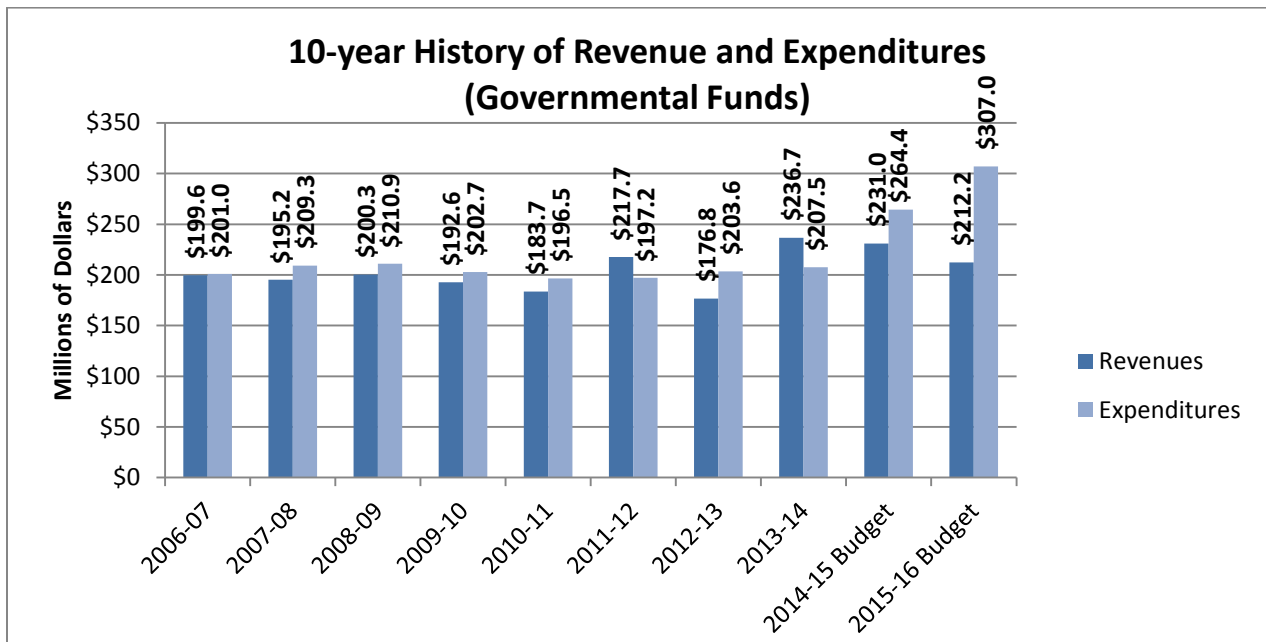
# Financial Plan

## Governmental Funds Revenues & Expenditures

Revenues come from a variety of local, intermediate, state and federal sources. The chart below shows revenues received in the Governmental Funds (General Fund, Debt Service Fund, Capital Projects Fund, Federal, State & Local Programs Fund, Nutrition Services Fund, and School Resources Fund), excluding bond proceeds, fund transfers, and beginning fund balance.



The chart below compares revenues and expenditures in the Governmental Funds as defined for financial statement reporting purposes. Both revenues and expenditures include bond proceeds and spending from those proceeds, and exclude fund transfers, beginning and ending fund balances, reserves, and contingency.



# Financial Plan

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## General Fund

### *Description of 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. General Fund expenditures represent costs incurred to support regular, alternative and special education programs throughout the District. Expenditures are presented in five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts.

## 2015-16 Budget Assumptions

### *Revenue Assumptions*

#### **State School Fund – \$78.3 million**

The 2015-16 General Fund budget is based on the \$7.36 billion budget approved by the state legislature for K-12 education in the 2015-17 biennium and is 10.7% higher than the prior biennium funding level. The State School Fund appropriation for K-12 schools in 2013-15 was approximately \$6.65 billion (\$6.55 billion biennial budget with \$0.1 billion additional funding in the second year, 2014-15). In prior years, the District received 49% of State School Funds in the first year of the biennium and 51% in the second year. For the 2015-17 biennium, funding will be provided at 50% each year on a base amount of \$7.255 billion with an additional \$105 million to be provided in 2016-17.

The 2015-17 appropriation includes \$220 million specifically for full-day kindergarten implementation. This level of funding provides approximately \$3.6 million to the District for full-day kindergarten; however, this underfunds the District's estimated cost of \$5.27 million to implement full-day kindergarten.

The District budget for 2015-16 General Fund revenue includes \$78.3 million from the state: \$76.7 million in SSF formula revenue and \$1.6 million in High Cost Disability grant revenue. Our estimate for High Cost Disability grant revenue reflects current receipts plus the expectation that the state legislature will provide an additional \$17 million in statewide funding for 2015-16.

#### **Current Property Taxes - \$60.8 million**

Tax revenues budgeted for 2015-16 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 - \$2.1 million**

It is estimated that approximately 55% of uncollected prior years' property taxes will be received in 2015-16.

#### **Common School Fund - \$1.6 million**

Revenues of \$1.6 million are budgeted for 2015-16 based on state estimates.

#### **County School Fund - \$0.2 million**

The District has budgeted \$0.2 million to be received from the County School Fund in 2015-16.

# Financial Plan

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## **Federal Forest Fees**

No revenue from this source has been included in the 2015-16 budget. Should revenue be received from this source, per Board request, it will be added to the Board Priorities Reserve.

## **Local Option Tax Levy - \$11.5 million**

For 2015-16, \$11.5 million in current and prior year receipts is budgeted. This compares to a high of \$14.2 million in 2008-09 and a projected \$10.6 million in 2014-15.

## **Other Sources of Revenue - \$5.6 million**

Significant other sources of revenue budgeted in the 2015-16 General Fund include \$2.5 million for the District's share of flow-through funding from Lane ESD to provide special education services; \$1.6 million in reimbursement income; \$0.6 million of revenue from grant indirect charges; \$0.7 million in school based income including rental fees and athletic participation fees; interest earnings of \$0.1 million (compared to a high of almost \$1.2 million in 2008-09); and \$0.1 million of miscellaneous revenue.

## **Transfers in to the General Fund - \$0.9 million**

- \$0.17 million from the Special Purpose Reserve in the School Resources Fund to support compensation and other costs.
- \$0.21 million from the Surplus Property Fund within the Capital Projects Fund to support full-day kindergarten one-time implementation expenses.
- \$0.33 million from the Licensed Employees Reserve within the Insurance Reserve Fund to support compensation costs.
- \$0.20 million from the Classified Employees Reserve in the Insurance Reserve Fund to support compensation costs.
- \$1 from the Capital Equipment Reserve in the Capital Projects Fund, to create budget authority for a transfer should the need arise.
- \$1 from the Insurance Reserve Fund, to create budget authority for a transfer should the need arise.
- \$1 from the Postemployment Benefits Fund, to create budget authority for a transfer should the need arise.

## **Beginning Fund Balance - \$9.7 million**

The District has projected the ending fund balance for 2014-15 based on currently known information. Revenues and expenses may change from projections due to unknown or uncontrollable events, or due to variation in actual events from assumptions.

## ***Expenditure Assumptions***

### **Salaries - \$82.9 million**

Licensed salaries are budgeted using average salary cost. For 2015-16, the average cost of a licensed position is expected to be \$60,700 per 1.0 full time equivalent (FTE). Average salary has been calculated to reflect the terms of the District's collective bargaining agreement with the Eugene Education Association (EEA), including the implementation of a 1.1% cost of living adjustment and a new top step increase of 1%. This calculation also reflects one furlough day in 2015-16, as negotiated with the EEA.



# Financial Plan

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For classified staff members currently employed by the District, budgeted costs for 2015-16 have been calculated to reflect a normal step increase for all eligible employees and a full work year (i.e. no furlough days). Budgeted amounts are adjusted for any change in assigned hours or assignment of duties. For vacant or new positions, an estimate is developed based on projected hourly costs. The District is currently in negotiations with the Oregon School Employees Association (OSEA) concerning economic terms and benefits for the next three years. These negotiations may impact classified salary costs, and final terms will be reflected in the budget once an agreement is reached.

Salaries for managers, administrators, professionals and supervisors has been calculated to reflect the terms of the District's agreement with the Managers, Administrators, Professionals & Supervisors Association (MAPS), including the implementation of a 1.1% cost of living adjustment and a new top step increase of 1%. This calculation also reflects one furlough day in 2015-16, as negotiated with MAPS. The Board has approved similar terms for District Directors and Associate Directors.

Additional details concerning average staffing costs are contained within the 2015-16 Staff Conversion and Costing Table document, which is located within the Appendices.

## **Employee Benefits - \$53.9 million**

Employee benefits are comprised of pension obligations, social security taxes, workers compensation payments, unemployment assessments, support for negotiated district retirement benefits, district contributions for insurance plans, professional development funds, and tax sheltered annuity payments. Benefit levels differ based on employee classification. Some benefits are calculated as a percentage of employee salary, while others are budgeted based on a defined contribution amount.

Additional details concerning payroll costs and benefits are contained within the 2015-16 Staff Conversion and Costing Table document, which is located within the Appendices.

## **Services/Supplies - \$21.6 million**

Non-personnel related costs associated with the operation of schools and departments are budgeted here. Costs include items such as utilities, supplies, textbooks, travel, technology purchases, contracts for professional services, and charter school flow-through payments. Services and supplies budget allocations normally do not change year-to-year, with the exception of a small annual increase (2015-16 increase is 1.4% based on the Portland Consumer Price Index) to help schools and departments absorb increases in the cost of goods and services.

## **Equipment/Capital - \$0.06 million**

A small amount is budgeted each year to address expenditures for minor building improvements, new or replacement equipment, furniture and fixtures, and technology purchases.

## **Other - \$0.9 million**

This budget primarily funds liability and property insurance payments related to the operation of the District. A small portion of this budget relates to expenditures or assessments for membership in professional or other organizations.

# Financial Plan

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## **Transfers out of the General Fund - \$1.3 million**

- \$0.23 million to the Insurance Reserve Fund. This is the amount estimated to be 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.
- \$0.88 million to the Insurance Reserve Fund for risk management and employee benefits program operations.
- \$0.02 million to the Insurance Reserve Fund to offset increases in insurance costs for administrators, by agreement with the administrators association (MAPS).
- \$0.13 million to the Nutrition Services Fund, to fund uncollectable student meal account balances, support for the meal program at ECCO, and a projected deficit.
- \$1 to the Wellness Clinic Fund within the Insurance Reserve Fund, to create budget authority for a transfer should the need arise.

## **Contingency - \$4.9 million**

### *Board Priorities Reserve for 2015-16 - \$0.3 million*

The Board has established a special reserve for the purpose of investing in instruction in areas such as unanticipated enrollment increases at the start of the school year.

### *Operations Reserve for 2015-16 - \$1.4 million*

Due to the State School Fund split of 50% each year for the 2015-17 biennium, the District anticipates a shortfall in the 2016-17 budget. 2015-16 State School Fund resources are also uncertain due to pending state legislation. To address these concerns, resources have been set aside in an operations reserve.

### *Contingency Budget for 2015-16 - \$3.2 million*

Board policy sets the funding target for the contingency account at 2% of operating expenditures. Transfers to other funds are not included in this calculation. The operating contingency of \$3.2 million represents 2.0% of operating expenditures for 2015-16. We assume that two-thirds of this balance will remain unspent at year-end, and will become part of the General Fund's ending fund balance.

## **Unappropriated Ending Fund Balance (UEFB) - \$5.1 million**

The UEFB for 2015-16 is budgeted at \$5.1 million, or 3.2% of operating revenues.

The District projects that the budgeted UEFB plus unspent contingency appropriations will result in an ending fund balance of \$7.2 million, approximately 4.5% of operating revenues, which is consistent with Board direction for balancing the 2015-16 budget.

# Financial Plan

## General Fund Service Level Adjustments

	<b>\$</b> <b>(in millions)</b>	<b>Staffing</b> <b>(FTE)</b>
<b>2014-15 General Fund Adopted Budget (Expenditures)</b>	<b>155.05</b>	
<b>Implementation of Full-Day Kindergarten:</b>		
- Addition of 28 licensed FTE (Kindergarten Teachers) to increase all kindergarten classes to a full day program in 2015-16	2.80	28.00
- Addition of 3 licensed FTE (Kindergarten Music and PE Teachers) to provide elementary teacher preparation time	0.30	3.00
- Addition of 109 classified hours (13.625 FTE) to provide additional education assistant support in full-day kindergarten classrooms	0.73	13.63
- Staff preparation, planning and professional development	0.16	-
- Addition of 1 licensed FTE to guide the implementation of full-day kindergarten for special education students	0.10	1.00
- Addition of 96 classified hours (12.0 FTE) to provide additional education assistant support in full-day kindergarten classrooms for special education students	0.64	12.00
- One-time expenditures for classrooms, planning and professional development related to the implementation of full day kindergarten (note: an additional \$0.33 million will be spent in 2014-15 in preparation for the next school year, bringing the total for one-time costs to approximately \$0.54 million)	0.21	-
<b>Employee Compensation:</b>		
- Employee compensation increases related to negotiations with Eugene Education Association (representing licensed staff members) and the Managers, Administrators, Professionals & Supervisors Association (MAPS). District Directors and Associate Directors have received compensation increases similar to the MAPS agreement. This balance also reflects a "status quo" budget for classified staff members (step increase and no furlough days), as negotiations related to economic terms for 2015-16 have not concluded. <i>The impact of these increases was partially mitigated by a PERS rate decrease of 2.42% beginning in 2015-16.</i>	2.36	-
- Increase in elementary teacher preparation time (2.25 licensed FTE)	0.22	2.25
- Addition of case management time for special education teachers (4.8 licensed FTE)	0.48	4.80
- Addition of 32 hours of case management support staffing (4.0 classified FTE) and 12 hours (1.5 classified FTE) of educational assistant support for Life Skills classrooms	0.39	5.50
<b>District Retirement Benefits:</b>		
- Expenses associated with past retirement incentive programs will decrease by 35.2% in 2015-16 as benefit eligibility declines	(0.82)	-
<b>2014-15 Supplemental Budget #1 - Impact on 2015-16:</b>		
- Addition of a 1.0 classified FTE Human Resources Generalist II to address workload issues related to employee benefits	0.06	1.00
- Reclassify North Eugene Assistant Principals	0.03	-
- Support for data analysis and assessment tools used by the Instruction Department	0.03	-

# Financial Plan

	<b>\$</b> <b>(in millions)</b>	<b>Staffing</b> <b>(FTE)</b>
<b>2014-15 Supplemental Budget #2 - Impact on 2015-16:</b>		
- Additional funding for special education private placement/day treatment programs	0.41	-
- Addition of a 1.0 classified FTE Certified Occupational Therapy Assistant to address workload concerns	0.06	1.00
<b>2015-16 Baseline Increases Approved by the Superintendent:</b>		
- Cost increases related to EWEB water fees and stormwater assessments	0.16	-
- Increase in custodial services (0.125 classified FTE) related to Charlemagne's move to the Parker building	0.01	0.13
- Cross-training of information technology in multiple support areas (NetApp, Cisco, F5, Juniper and Zimbra)	0.02	-
- Annual maintenance agreement for Synergy server support	0.02	-
- AVID site licensing and professional development	0.04	-
- Reclassify Instruction Department Data & Research Analyst and Reclassify Human Resources HR Generalist II in Risk Management to an HR Specialist	0.01	-
- Extended contract and substitute time to support science teacher leaders adopting elementary science curriculum	0.02	-
- Administration of ACT college-and-career-readiness tests in grades 8 (ACT EXPLORE) and 10 (ACT PLAN) for all students	0.01	-
- Addition of a 0.50 licensed FTE Speech/Language Specialist to address case load relief	0.05	0.50
- Restore the Communications Management Assistant to full-time status (addition of .25 classified FTE)	0.01	0.25
- Continue subscriptions to Human Resource staffing and recruitment systems (Aesop, NEOGOV and TalentEd)	0.05	-
- Provide network storage/back services and consulting for the TalentEd system	0.02	-
- Costs related to potential future school relocations and staffing adjustments	0.20	-
- Addition of an elementary staffing pool (3.75 licensed FTE) to mitigate specific class size issues identified during administrative review. This FTE will be reallocated between elementary schools on an annual basis, and targeted to class size reduction.	0.37	3.75
<b>Other Additions:</b>		
- Discretionary budget increases to match Consumer Price Index (CPI) growth	0.24	-
- Increase in payments to charter schools due to changes in State School funding	0.20	-
<b>Contingencies:</b>		
- Decrease in Board Priorities Reserve	(0.82)	-
- Creation of Operations Reserve to address State School funding concerns	1.58	-
- Increase in general Contingency due to increased expenditures	0.19	-
<b>2015-16 General Fund Proposed Budget (Expenditures)</b>	<b>165.59</b>	<b>76.80</b>

# Financial Plan

## Resources

2015–16 General Fund Budget Resources				
	12-13	13-14	14-15	15-16
	Actual	Actual	Budget	Adopted
State School Funding				
Current Property Tax	54,008,581	55,682,289	57,682,000	60,794,000
Prior Taxes	1,754,982	1,736,612	1,698,000	2,133,000
State School Fund (SSF)	62,167,136 <sup>1</sup>	71,062,267 <sup>3</sup>	74,650,000 <sup>3</sup>	78,252,035 <sup>6</sup>
Other SSF Revenues	3,016,722	2,935,134	1,625,000	1,772,917
Local Option Property Tax				
Local Option Property Tax	8,119,763	7,865,280	7,904,000	11,485,000
Transfers From Other Funds				
Transfers From Other Funds	9,565,640 <sup>2</sup>	2,663,178 <sup>4</sup>	427,000	904,804
Other				
Other	3,937,533	5,458,809	5,571,044 <sup>5</sup>	5,598,150 <sup>7</sup>
<b>Total Revenues</b>	<b>142,570,357</b>	<b>147,403,569</b>	<b>149,557,044</b>	<b>160,939,906</b>
Beginning Fund Balance	8,113,475	7,039,870	9,856,514	9,749,000
<b>Total Budget Resources</b>	<b>150,683,832</b>	<b>154,443,439</b>	<b>159,413,558</b>	<b>170,688,906</b>

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

<sup>2</sup> Transfers included \$2.45 million from capital reserves, \$1.26 million from PERS reserves and \$780,000 from insurance reserves.

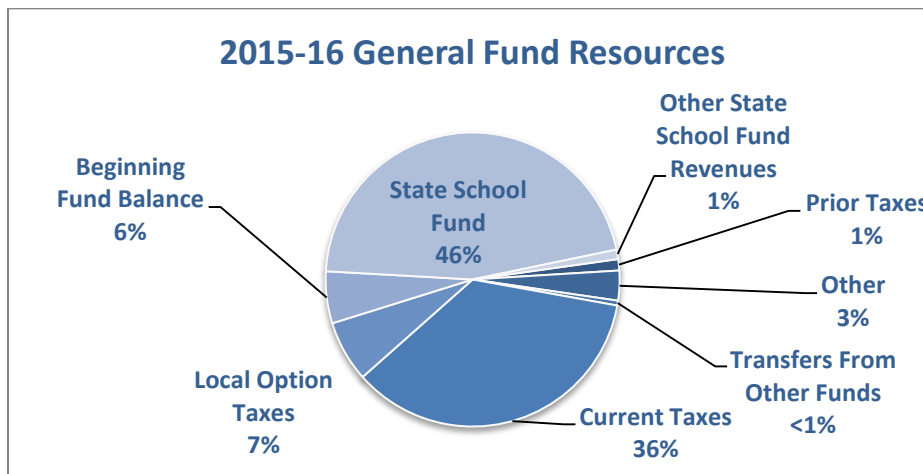
<sup>3</sup> 2013-14 SSF revenue assumed state K-12 funding of \$6.55 billion and an increase of 125 students (ADM) over 2012-13. 2014-15 SSF revenue assumed an additional \$100 million in statewide funding.

<sup>4</sup> Transfers included \$1.0 million from capital reserves and \$258,000 from insurance reserves.

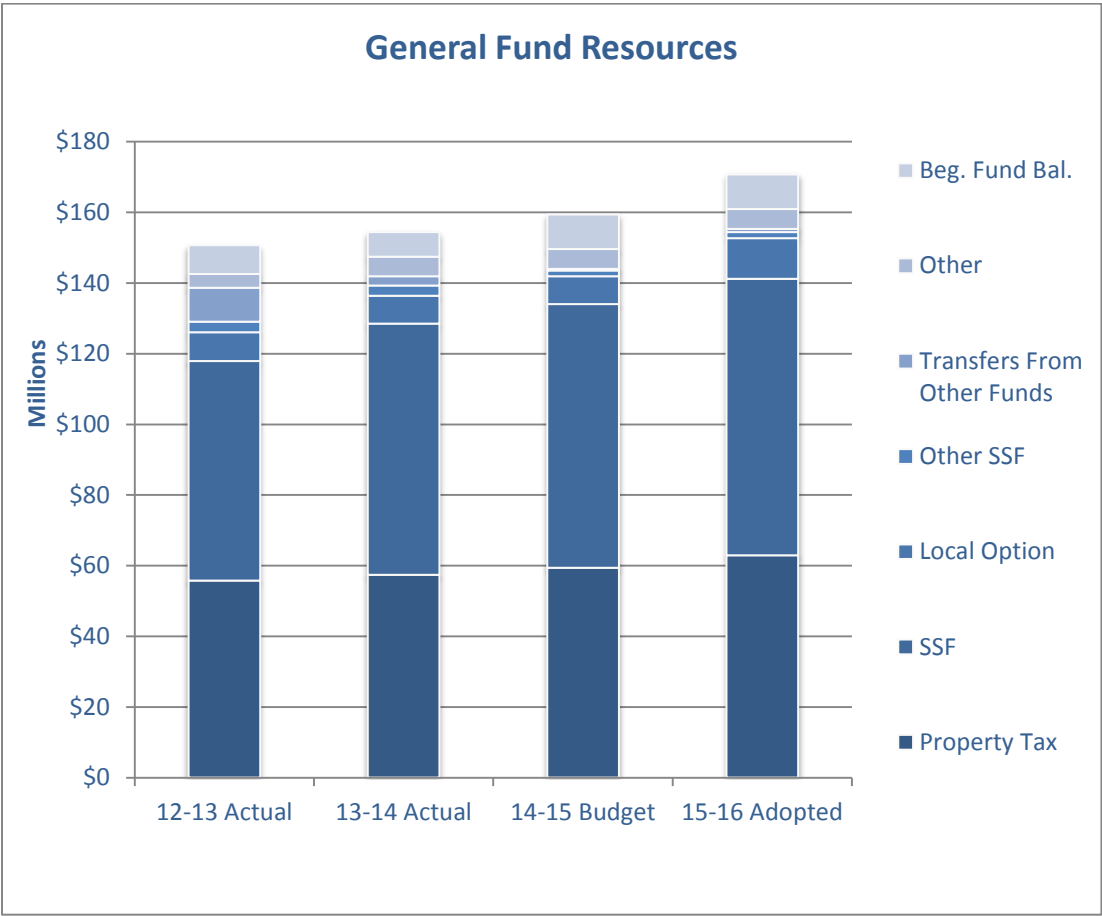
<sup>5</sup> Other revenues included \$2.3 million in 2014-15 from Lane ESD flex funds available to provide special education services.

<sup>6</sup> 2015-16 SSF revenue assumes state K-12 funding of \$7.36 billion.

<sup>7</sup> Other revenues include \$2.5 million from Lane ESD flex funds available to provide special education services.



# Financial Plan



# Financial Plan

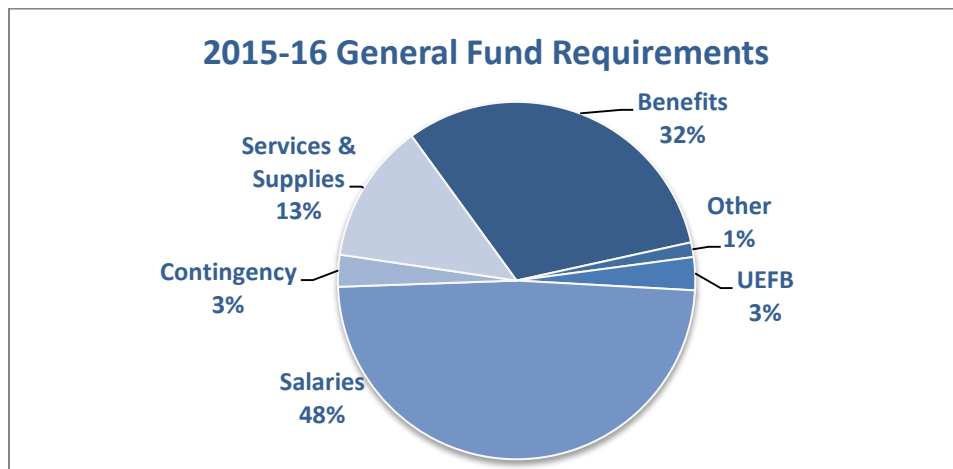
## Requirements

2015–16 General Fund Budget Requirements				
	12–13	13-14	14–15	15–16
	Actual	Actual	Budget	Adopted
Salaries	73,690,243	72,556,504	75,782,048	82,897,120
Benefits	46,454,856	50,096,607	52,258,053	53,883,267
Services	13,404,790	13,919,456	15,956,902	16,753,863
Supplies	3,792,257	4,038,059	4,824,280	4,885,789
Equipment	77,069	26,108	68,288	59,891
Other	6,224,746	4,245,993	2,067,063	2,194,941
Board Priorities Reserve	0	0	1,100,000 <sup>2</sup>	284,000 <sup>3</sup>
Operations Reserve	0	0	0	1,444,420 <sup>3</sup>
Contingency	0	0	2,996,633 <sup>1</sup>	3,188,339 <sup>1</sup>
<b>Expenditures</b>	<b>143,643,962</b>	<b>144,882,726</b>	<b>155,053,266</b>	<b>165,591,630</b>
UEFB	7,039,870	9,560,713	4,360,292 <sup>2</sup>	5,097,276 <sup>3</sup>
<b>Total Requirements</b>	<b>150,683,832</b>	<b>154,443,439</b>	<b>159,413,558</b>	<b>170,688,906</b>

<sup>1</sup> Represents 2% of operating expenditures, excluding transfers.

<sup>2</sup> 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 were set at 4.25% by the Board to fund a \$1.1 million Board Priorities Reserve.

<sup>3</sup> 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 2015-16 reserves have been set at 4.50% by the Board to fund a \$0.3 million Board Priorities Reserve and a \$1.4 million Operations Reserve.



# Financial Plan

## Expenditures by Major Program and Function

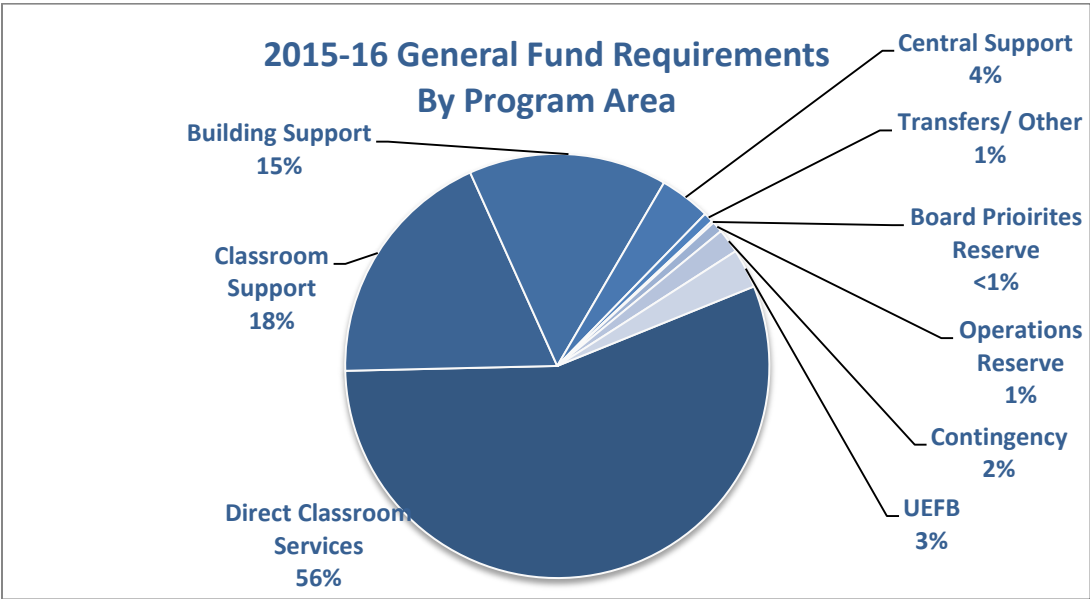
General Fund activities are organized into five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts. The General Fund's five major program areas are further divided into programs and functions. Programs and functions are described in more detail within the Appendices.

<b>Expenditures by Major Program Area and Function</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Budget</b>	<b>2015-16 Adopted</b>
<b>Direct Classroom Services</b>	<b>79,998,591</b>	<b>81,344,234</b>	<b>87,247,817</b>	<b>95,149,584</b>
Regular Programs	59,732,785	59,540,308	63,139,164	68,191,146
Special Programs	20,265,807	21,803,926	24,108,652	26,958,438
<b>Classroom Support Services</b>	<b>28,965,451</b>	<b>28,409,966</b>	<b>30,206,771</b>	<b>31,799,312</b>
Extracurricular Activities	2,477,967	2,481,109	2,353,592	2,626,823
Student Support	8,551,305	8,451,580	9,828,193	10,435,539
Libraries, Curriculum, & Staff Development	5,862,581	5,315,273	5,371,227	5,757,406
School Administration	11,663,703	11,750,455	12,196,475	12,542,505
Community Services	409,895	411,550	457,285	437,039
<b>Building Support Services</b>	<b>23,178,517</b>	<b>23,498,422</b>	<b>25,001,761</b>	<b>25,832,868</b>
Facilities Operation & Maintenance	11,206,714	11,706,043	12,406,331	12,561,487
Student Transportation	7,369,640	7,167,151	7,424,938	7,849,950
Technology	4,222,992	4,161,193	4,752,876	4,956,571
Warehouse and Purchasing	379,171	464,034	417,615	464,860
<b>Central Support Services</b>	<b>6,217,918</b>	<b>8,364,053</b>	<b>7,374,285</b>	<b>6,635,204</b>
Executive Administration	845,160	892,138	1,022,048	873,761
Financial Services	1,596,204	1,647,074	1,723,358	1,817,336
Human Resources	3,236,467	5,267,813	4,023,392	3,335,063
Communications & Intergov. Relations	540,088	557,027	605,487	609,044
<b>Other Accounts</b>	<b>12,323,354</b>	<b>12,826,764</b>	<b>9,582,924</b>	<b>11,271,938</b>
Transfers	5,283,484	3,266,051	1,125,000	1,257,902
Short-Term Debt	0	0	1,000	1
Contingency	0	0	4,096,633	4,916,759
Unappropriated Ending Fund Balance	7,039,870	9,560,713	4,360,292	5,097,276
<b>Total Expenditures</b>	<b>150,683,832</b>	<b>154,443,439</b>	<b>159,413,558</b>	<b>170,688,906</b>



# Financial Plan

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# Financial Plan

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## Department Descriptions and Key Performance Indicators

### *Instructional Services*

#### **Functions:**

- To prepare students to graduate from high school, prepared to be successful in college, careers, and as citizens
- To provide learning experiences to develop the knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all students
- To meet physical, mental, social and emotional disabilities or gifts
- To provide a wide range of instructional and related services for traditional and non-traditional students including programs for those with disabilities, alternative education, Talented and Gifted, and English Language Learners, as well as learners attending summer school, charter schools, and other programs
- 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
- To support and enrich successful student participation in regular and special instructional programs
- To provide enrichment opportunities for students to participate in music and physical education activities to the extent possible
- To support instruction by providing materials, services, and professional growth opportunities
- School Administration comprises school leadership, including principals, assistant principals, extended contracts, and other related services that direct and lead regular and special programs

#### **Key Performance Indicators:**

Key performance indicators for Instructional Services are described in “Academic Performance Indicators” within the About Our District section. Additional strategic investments are described in the Planning for the Future section.

### *Educational Support Services*

#### **Functions:**

- To provide a wide range of instructional and related services for traditional and non-traditional students including programs for those with disabilities, alternative education, Talented and Gifted, and English Language Learners, as well as learners attending summer school, charter schools, and other programs
- To prepare students to graduate from high school prepared for success in college, career and vocational environments
- To provide learning experiences to develop the social, emotional, functional, and academic knowledge needed by all students
- To support and enrich successful student participation in special instructional, Section 504 and Talented and Gifted programs.
- To provide professional growth and enrichment for staff in order to foster student success
- To support instructional activities by providing materials, services and procedural guidance

# Financial Plan

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- Special Education Administration comprises district leadership including District administrators and other related services which direct special education, Section 504, TAG, Health Services, Records Management and State Reporting for Special Education.

## **Key Performance Indicators:**

Key performance indicators for Educational Support Services are described in “Academic Performance Indicators” within the About Our District section. Additional strategic investments are described in the Planning for the Future section.

## **Facilities**

### **Functions:**

- Administration – Construction Management, work order management, building rental, capital financial management, safety
- Custodial – building custodial services, equipment, supplies
- Architectural and Engineering services – engineering, planning, design
- Maintenance – electrical, HVAC, plumbing, painting, fire and security, equipment repair, carpentry, glazing, roofing, flooring, general maintenance
- Grounds – landscaping, sport field and track maintenance
- Security – safety, locksmith, fire and security system maintenance and upgrade
- Construction – project management, liaison with contractors

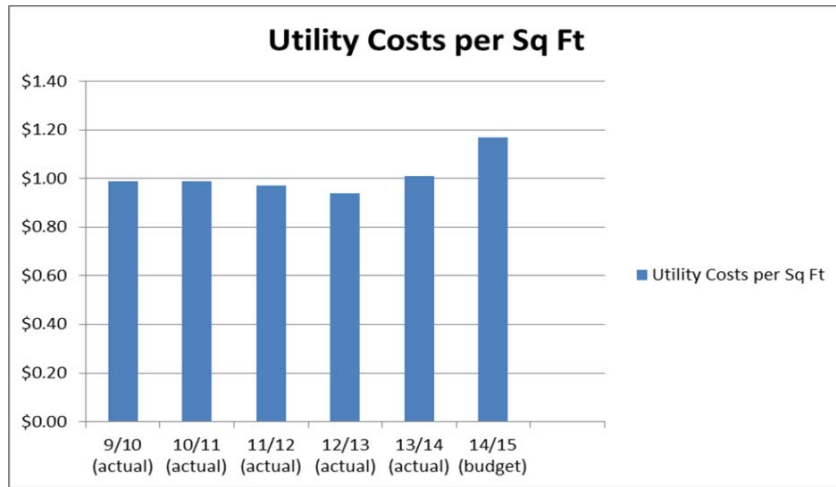
## **Key Performance Indicators:**

A number of key performance indicators are described and charted below.

### *Utility Costs per Building Area (square footage)*

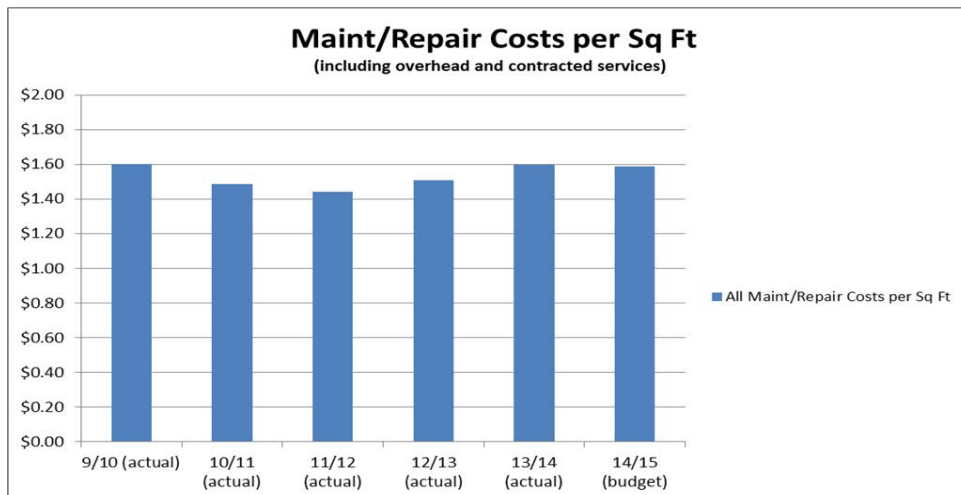
As a result of bond measures that have provided funding for building replacements and capital upgrade of heating and lighting systems, the District has been able to hold utility costs relatively flat despite a number of rate increases since 2008. The chart below shows total annual utility costs on a building square-foot basis, including costs for electricity, fossil fuel (diesel heating fuel and natural gas), water, sewer, storm water, and garbage disposal. The downward trend in 2012-13 is largely due to utilizing pre-purchased diesel heating fuel out of reserves in buried underground storage tanks, in preparation for tank removals in 2013-14. The savings generated in 2013-14, before the tanks were removed, was offset by rate increases and a colder winter (resulting in higher fuel consumption). Utility costs are utilized to identify facilities with higher utility costs which are then targeted for future energy conservation upgrades and other system improvements that will reduce operating costs.

# Financial Plan



## *Total Building Maintenance and Repair Costs*

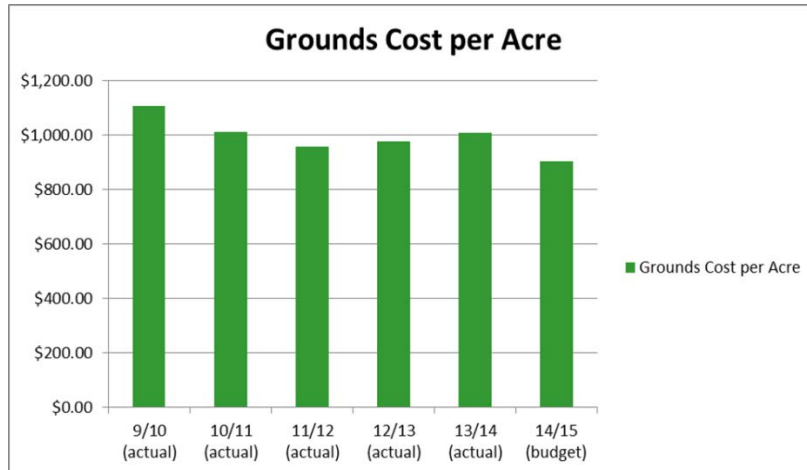
One industry measure for tracking building operating costs is to compare building maintenance costs (excluding grounds, custodial and utility costs) per square foot of building space over time. The facilities maintenance budget for 2014–15 includes about \$4.3 million to maintain approximately three million square feet of buildings and 647 acres of grounds (excluding the Coburg property). 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. The chart below excludes 3.5 FTE salaries for the preventive maintenance program (funded from Real Property Capital Reserves, Fund 450) and also excludes 2.0 FTE salaries for the District Architect & Safety Specialist (funded from Capital Repairs Reserves, Fund 400).



# Financial Plan

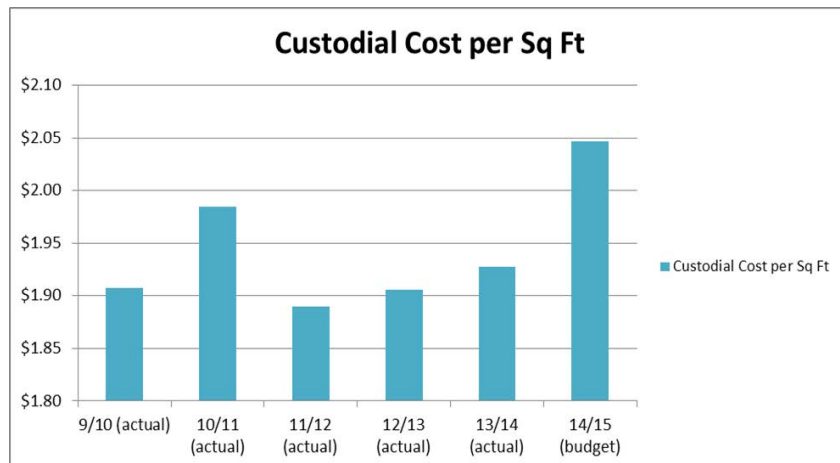
## Grounds Maintenance Costs per Acre

The facilities maintenance budget for 2014–15 includes about \$585,000 to maintain approximately 647 acres of grounds. This excludes the Coburg property and the District’s nine synthetic turf Youth Sports Parks (YSP) athletic fields. Maintenance of the YSP fields is funded from the Capital Repairs (Fund 400) reserve, the cost of which is shared on a 50/50 basis with the City of Eugene.



## Total Custodial Costs

Total custodial costs (labor and supplies) are shown on the chart below on a building square footage basis. The 2014-15 budget includes about \$5.6 million including substitute and overtime allotments. Note that while the budget includes full funding for assigned staff, the budget has historically been underspent, as shown in the graph below. This is due to filling permanent position vacancies from turnover and leaves of absence with substitute staff who do not receive the same wages and benefit packages. Note that these occurrences have been gradually decreasing over the past three years.

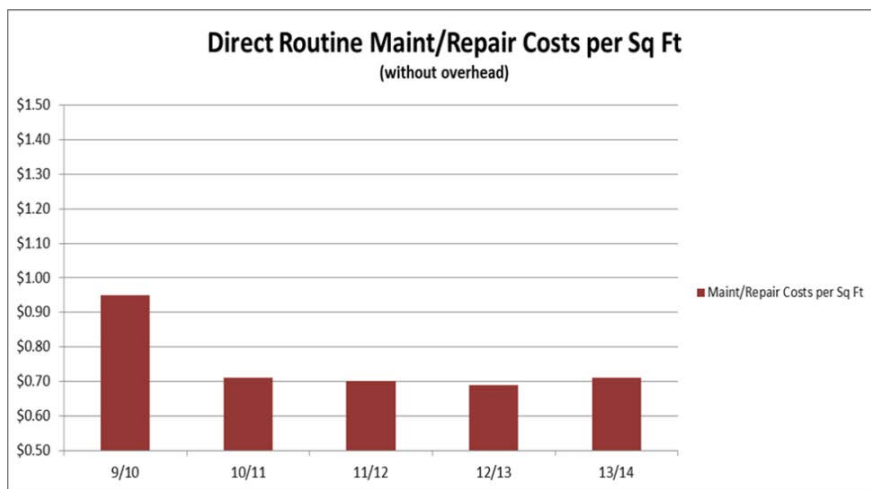


## Direct Routine Maintenance and Repair Costs

The yearly profile of direct maintenance and repair costs on a building square footage basis is shown below. Note the large drop in costs from 2009-10 is due to budget reductions that occurred at the time. These are the

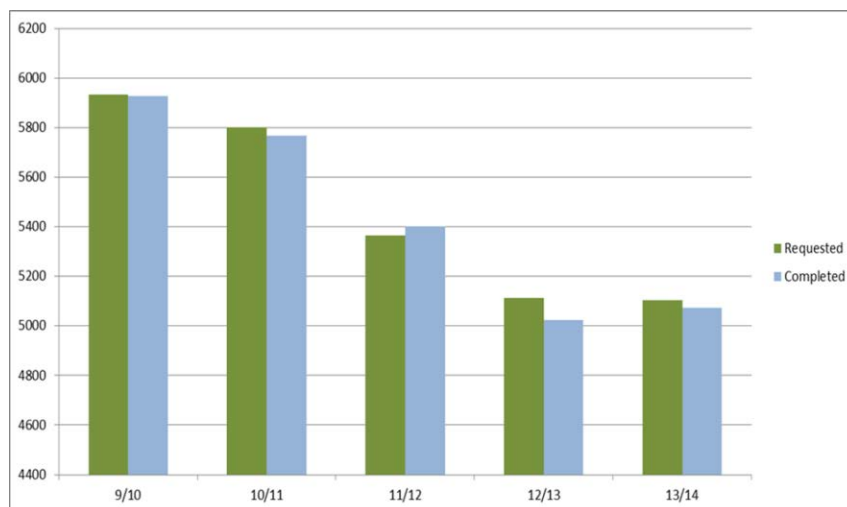
# Financial Plan

actual costs of the direct maintenance and repair effort extracted from our Work Order system and do not include administrative and support overhead costs or preventive maintenance effort.



### Repair Work Order Volume

The chart below illustrates the number of repair work order requests received versus the number of completed work orders over the same time period. This report does not include roughly 100 annual “blanket” work orders that are used to log costs for frequent routine and repetitive work such as mowing, field striping, roof leak repairs, unplugging sewer piping, lighting repairs, etc. Note the dramatic decrease in both requests and completed work orders from 2009-10/2010-11 and 2010-11/2011-12. The drop in completions is mostly due to reductions to the department of 4 FTE and 5 FTE respectively. The reduction in requested work orders is presumed to be a result of overall improved building conditions as a result of preventive maintenance effort and capital systems upgrades that have improved reliability.

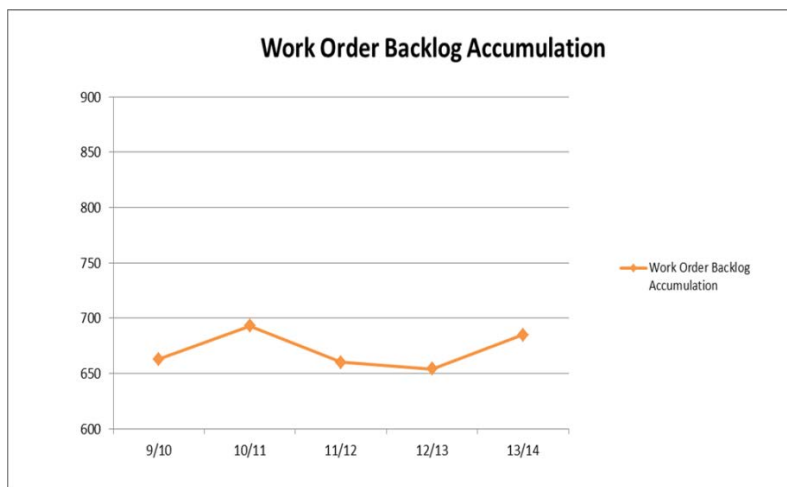


### Cumulative Repair Work Order Request Back-log

The chart below depicts the department’s running back-log of uncompleted work orders. The up-tick in 2010-11 is due to staffing reductions. Some recovery followed with a general decrease in volume of requests. Recent

# Financial Plan

trends suggest that we are again losing some ground in keeping up with the requests. We will watch this over the next couple of years.



## Transportation Services

### Functions:

- Provides safe, reliable, and efficient transportation for District students to and from school and related school activities
- Provides technical assistance to personnel, administrators, and district patrons concerning District and transportation issues, such as school attendance boundaries and the LTD student bus pass program
- Provides Driver Training and Certification for the District’s activity bus program
- Provides Fleet Maintenance Services for District buses and fleet
- Provides Fleet Maintenance Services through intergovernmental agreements with small neighboring school districts
- Coordination of the District’s Safe Routes To School program (SRTS)

### Key Performance Indicators:

#### Pupil Transportation Statistics

	2009-10	2010-11	2011-12	2012-13	2013-14
Number of Buses	93	92	95	107	107
Number of Vans	12	12	12	12	14
Total Miles Traveled <sup>(1)</sup>	1,326,201	1,302,505	1,409,582	1,412,378	1,426,870
Number of Students Transported Daily	4,985	5,197	5,042	4,830	4,860

<sup>(1)</sup> While District enrollment has decreased over the last ten fiscal years, total miles traveled increased due to school consolidations.

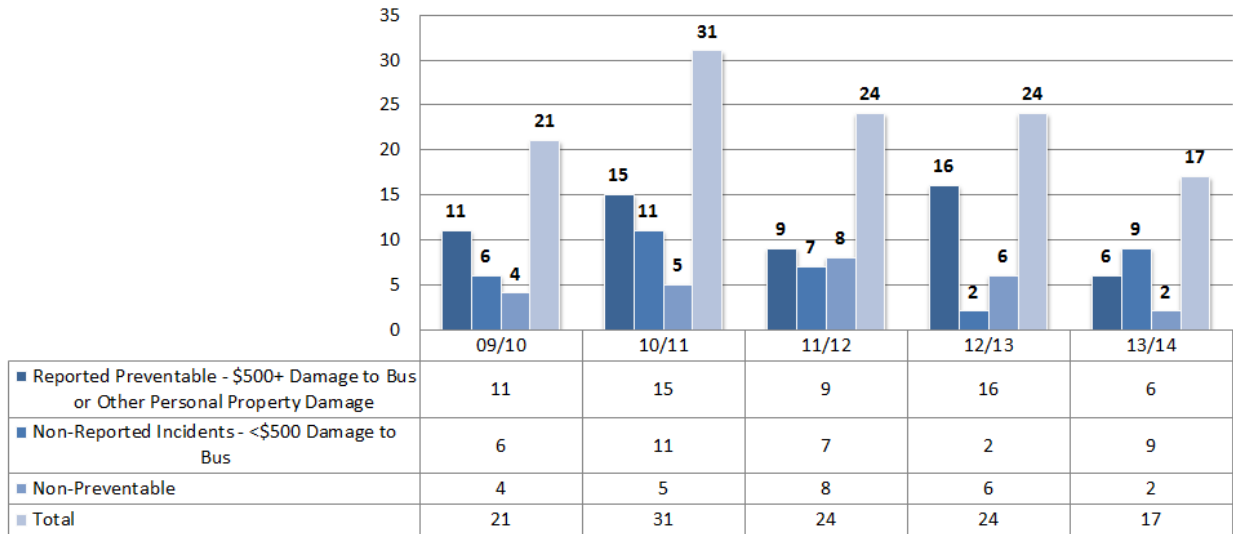
#### Transportation Accidents and Miles Traveled Between Accidents

The following graphs are a measurement on how Transportation’s training department categorizes each type of accident, raising awareness to each type of accident and aiding in developing training programs to prevent or mitigate future accidents. It shows the quality of the District's training program and measures the rate of

# Financial Plan

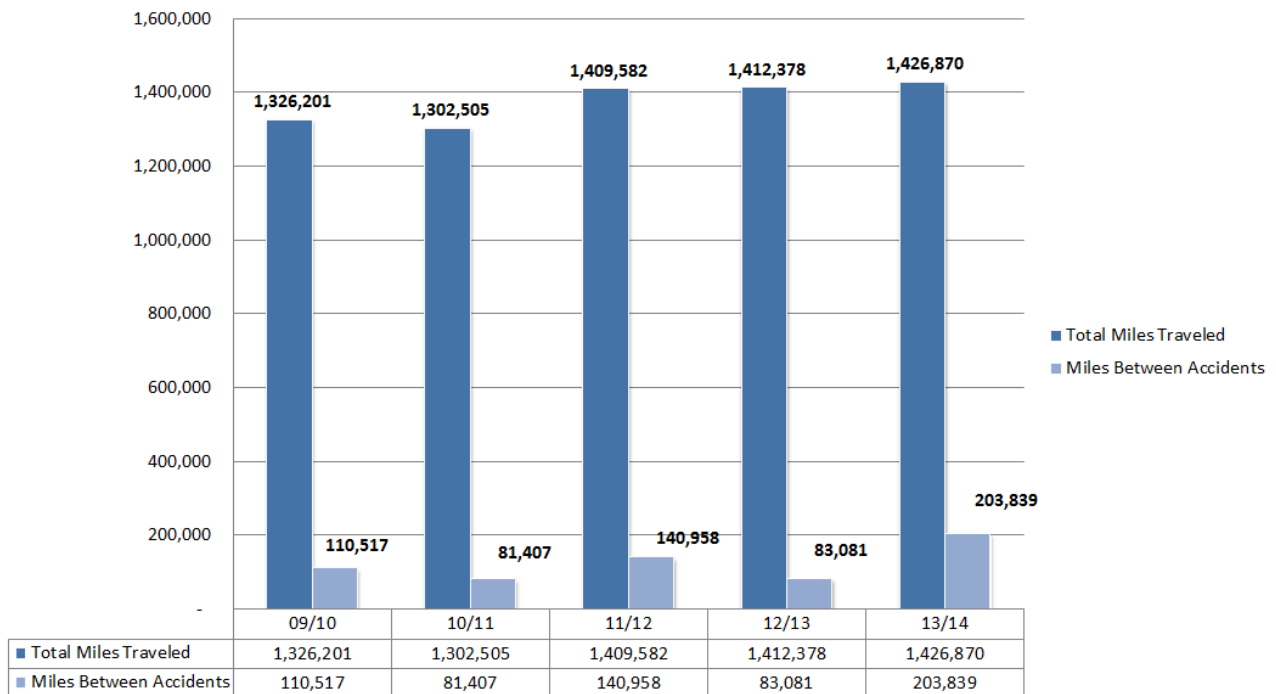
preventable bus accidents relative to the annual miles driven. The goal is to be above the national median of one accident for every 103,000 miles driven.

**4J TRANSPORTATION ACCIDENTS  
LAST 5 YEARS**



- Reported Preventable - \$500+ Damage to Bus or Other Personal Property Damage
- Non-Reported Incidents - <\$500 Damage to Bus
- Non-Preventable
- Total

**Miles Traveled Between Preventable Accidents - Last 5 Years  
National Median = 1 : 103,000 miles**





# Financial Plan

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## *Cost per Mile Operated*

	2011-12	2012-13	2013-14
Cost per Mile	\$4.14	\$4.57	\$4.48
National Median	N/A	N/A	\$4.31
N/A = data not available			

## *Transportation Cost per Bus Operated*

	2011-12	2012-13	2013-14
Cost per Bus	\$61,416	\$60,338	\$59,685
National Median	N/A	N/A	\$58,564
N/A = data not available			

## *Transportation Cost per Student*

	2011-12	2012-13	2013-14
Cost per Student	\$1,157	\$1,337	\$1,314
National Median	N/A	N/A	\$989
N/A = data not available			

Beginning in 2014-15, Transportation will put in place several new key performance indicators, to be able to report fully in the 2015-16 school year. The list below contains the additional key performance indicators Transportation plans to track.

- On-Time Performance to P.M. Schools (<= 10 Minutes Past Bell Time)
- Bus Usage – Daily Runs Per Bus
- Bus Usage – Daily Seat Utilization
- Turn Time to Place New Students – Special Education
- Bus Fleet – In Service Daily
- Bus Fleet – Maintenance Hours per Bus

## **Technology**

### **Mission**

Provide highly reliable and useable technology resources for District operations and classroom teaching and learning.

### **Functions:**

- Information Systems – SIS (Synergy) training, technical support, user/technical documentation, module installation and support, support parent/student portal and mobile apps, host and manage consortium database; district state reporting of average daily membership, free/reduced meal information, transportation data, etc.; host and manage the data warehouse for the consortium; and data extractions for Mealtime, Naviance, Edulog, SmartChoice, SchoolConnects, SWIS, LDAP, VIA, etc.
- Network Services – Provide overall system administration and the following services: hosting and support for school websites, application and file servers; host, support and manage email and

# Financial Plan

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calendaring; training; ticketing for network infrastructure, Synergy, and desktop; infrastructure support; phone support; project management over phone replacement, new technology infrastructure, new construction, data center redundancy, NetApp, VMware, and inter-department consulting; and Windows Support for departments.

- Desktop Support – deployment of new devices; support and maintenance for hardware, software, ticket resolution, websites, Apple Remote Desktop, and imaging; repair of laptops, desktops, printers, and clocks; and project rollout support for Crossroads, Smarter Balanced, Synergy, VMware, Lawson, and Volume Purchasing Program.
- Instructional Technology – projects such as the iPad pilot, Crossroads, and technology related grants; library services cataloging, inventory, checkout, eBook review, and kit checkout; online learning; customized professional development; training; evaluation of hardware, peripherals, applications, online subscriptions, vendor relations, and research; provide guidelines for appropriate use of technology, student responsible use contracts, and device take home contracts; and community partnerships such as universities, businesses, organizations, and Lane ESD.

## **Key Performance Indicators:**

Beginning in fiscal year 2014-15, Technology began monitoring performance in areas such as Desktop Support, Synergy, Instructional Technology, and Network Services. These initial key performance indicators will be further developed in future years and additional indicators will be added to reflect the department's performance and ability to meet the technological needs of students and staff.

### *Desktop Support*

- Target: Device to student ratio 1:1
  - Current device to student ratio: 0.76
    - Device to Elementary School student ratio: 0.71
    - Device to Middle School student ratio: 1.13
    - Device to High School student ratio: 0.57
- Target: Build a baseline metric to support identifying trends across the install base as well as appropriate staffing levels
  - Total number of helpdesk tickets year-to-date 2014-15: 6,681
  - Average number of tickets by month, July 2013 - June 2014: 1,047

### *Warehouse and Purchasing*

#### **Functions:**

- Purchasing – processing and reviewing POs, district credit cards, solicitations (RFP, RFQ, RFI), independent contracts, review of district contracts, surplus property support
- Warehouse – ordering, receiving, delivering and courier services within district for supplies, furniture, food supplies; surplus property management

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## Key Performance Indicators:

### *Warehouse*

Warehouse inventory turnover ratios can be used to examine opportunities for improved warehouse operations and reduced costs. Generally, an inventory turn rate of 4-6 times per year in the public sector is considered acceptable. Commodities are optimally less than 4-6 turns. The District's commodity inventory is discounted by a federal credit and the value of the inventory is actually higher (per Council of Great City Schools, Managing for Results). For Eugene, the commodities credit in 2013-14 was \$230,000. The warehouse is also responsible for transporting District furniture and equipment which have no recorded value. This value has not been recorded in the inventory system and is therefore excluded from the ratio.

Year	Total Inventory Issued (\$)	Inventory Balance at June 30 (\$)	Stock-Turn Ratio	Number of Work Orders
2011-12	1,012,470	218,397	4.64	496
2012-13	1,135,795	242,836	4.68	442
2013-14	1,007,981	264,130	3.82	428

### *Purchasing*

Since 2011, the District has been spending bond-raised funds on capital items with a higher cost and life of greater than one year. Bond spending has increased each year since 2011-12.

Year	Number of Purchase Orders	Total Order Amount (\$)	Average Order Amount (\$)
2011-12	7,296	33,729,120	4,623
2012-13	7,547	33,042,613	4,378
2013-14	7,745	49,327,046	6,369

## ***Superintendent's Office***

### **Functions:**

- Has responsibility for the day-to-day operation of the school district, which includes:
  - developing, 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
  - working with the School Board and Budget Committee to determine the allocation of resources required to achieve the District's purpose

### **Key Performance Indicators:**

See the Strategic Plan section for District goals and strategies, which Executive Administration supports.

## ***Financial Services***

### **Functions:**

- Payroll – processing timesheets, leave, PERS, garnishments, taxes, TSA payments, other payroll liability payments, prepare W-2s

# Financial Plan

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- Cash Management – daily banking, receipts, debt service, school bank accounts
- Accounts Payable – paying vendors, processing invoices, visa card payments, extended contracts
- Budget – Prepare forecast, budget, levy calculations, legislative work, budget transfers
- Financial analysis – bond issuance, monitor bond spending, charter school management, negotiation support, school and department support, monitor actual spending, prepare levy and bond measures
- Accounting – record capital assets, perform bank reconciliations, fulfill public record requests, maintain financial records, statutory reporting, SSF requirements, general accounting, prepare 1099s
- Business systems – maintain systems, liaise with vendors, reporting (Lawson, AESOP, mealtime etc.)
- Grants – Support grants managers – financial reporting, monitor compliance with federal and state requirements, prepare budgets; drawdown funds, calculate indirect and other charges

## Key Performance Indicators:

### *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.

2009-10	2010-11	2011-12	2012-13	2013-14
9,982	9,880	11,531	10,815	10,658

### *Payroll Cost per Check/ACH*

2009-10	2010-11	2011-12	2012-13	2013-14
\$7.22	\$7.45	\$7.37	\$8.09	\$8.33

### *Invoices Processed per FTE per Month*

2009-10	2010-11	2011-12	2012-13	2013-14
2,085	1,816	1,728	1,750	1,672

### *Grant Funds as Percent of Total Operating Budget (General Fund and Federal, State and Local Programs Fund)*

2009-10	2010-11	2011-12	2012-13	2013-14
12%	12%	10%	9%	10%

### *CAFR – Days to Publish*

2009-10	2010-11	2011-12	2012-13	2013-14
180	179	178	178	155

### *Audit Opinions*

The District has received unmodified audit opinions for more than 20 consecutive years, including the fiscal year ended June 30, 2014. 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.

# Financial Plan

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## *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.

## **Human Resources**

### **Functions:**

- Employee record maintenance and Federal and State reporting – licensure, years of experience, Highly Qualified (HQ) records and reporting, maintaining the human resource information system (HRIS)
- Operations – processing of new employees, terminations, resource for employee questions, personnel actions including but not limited to position and pay related changes, updates to personal information, changes to insurance and benefits impacting deductions, etc.
- Performance management systems and disciplinary processes – evaluation, investigation, discipline
- Hiring and staffing processes – managing annual and ongoing hiring process, coordination of annual staffing process, including working with administrators to collect, process and implement staffing plans into the HR/Payroll system
- Maintenance of district-wide substitute pool – contact and technical support for all system users, hiring of additional subs, processing of monthly payroll
- Leave of absence management – contact for employees, process leave applications and pay related changes, knowledge and implementation of Federal, State, District and bargaining agreement laws, rules, policies and correspondence between employee, supervisor and medical professionals when needed
- Employee and labor relations – liaise with employee groups, bargaining and management of collective bargaining contracts and compliance with labor laws, training of supervisors and administrators
- Classification and compensation – maintain job descriptions, evaluate salary levels, grade positions
- Recruitment, induction, retention – performed on an ongoing basis for all levels of positions
- Collaboration on continued District diversity and equity work

### **Key Performance Indicators:**

#### *Recruitment and retention of diverse workforce*

Human Resources is working to analyze, develop and implement recruiting and retention efforts of diverse employees to further support equity and better represent and reflect our students and community. Efforts have included but are not limited to attending multi-cultural job fairs for recruiting and expanding job advertising in publications targeted toward minority ethnic groups. Percentages of bargaining unit employees, based on self-reporting of ethnicity (Hispanic only) and race for last year and the current year are below:

# Financial Plan

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Ethnicity or Race	2013-14	2014-15
Hispanic or Latino ethnicity	5.30%	6.16%
Asian	2.65%	2.73%
Black or African American	1.30%	1.34%
Native Hawaiian or Other Pacific Islander	0.06%	0.11%
American Indian or Alaska Native	1.58%	1.50%

### *Ongoing efforts to expand the pool of substitutes*

The department has been continuously working to hire more guest teachers and classified substitutes in an effort to reduce the number of unfilled vacancies. Throughout the year, due to a number of factors, there are absences that unfortunately go unfilled. Even though a substitute may be available, they have the option to turn down an assignment, whether he/she does not like to work in that subject area or grade level or are already working/not available. Despite a large pool of hundreds of substitutes, on days with large staff absences, there is the potential for unfilled positions. Besides the weekly effort of hiring additional substitutes, HR has worked with other departments to try and avoid professional development trainings on Mondays and Fridays, which often have a larger number of personal absences. During the current school year, over 200 substitutes (both licensed and classified) have been hired with the District. When looking at the number of unfilled absences, there were 655 for the entire 2013-14 school year. While we do not have statistics on the full current year, there have been 296 unfilled absences through February 11, 2015, in comparison to 379 unfilled absences at the same time last year. Our goal is to continue our efforts in working toward reducing the number of unfilled absences.

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

2010-11	2011-12	2012-13	2013-14 <sup>1</sup>	2014-15
1:123	1:112	1:120	1:154	1:167
<sup>1</sup> 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***

### **Functions:**

- Coordination - Provides executive leadership and support including policy development, strategic planning and other support to the Board of Directors, the Superintendent and the district
- Communications - 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
- Intergovernmental Relations - 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
- Grantwriting - Researches grant opportunities, develops grant proposals and coordinates the District's relationship with the Eugene Education Fund
- KRVM radio - Oversees radio station KRVM budgeted in the Federal, State and Local Programs Fund

# Financial Plan

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## **Key Performance Indicators:**

Baselines for Communication's key performance indicators will be established in 2014-15 to begin monitoring the department's progress in the two key areas below.

- Increase view and interaction rates for district communications
- Increase percentage of successful grant submissions focused on targeted initiatives

# Financial Plan

## 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 dwindled. Additionally, departments' and schools' spending plans have expanded to use these funds for non-equipment purposes.

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 primarily 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, 2014-15, and 2015-16 shows no revenues or expenditures. It remains in the budget document to show prior years' revenues and expenditures.

Resources	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Adopted
Interest	0	0	0	0
Miscellaneous Local Revenue	11,981	0	0	0
SSF Bus Reimbursement	0	0	0	0
Sale of Assets	5,200	0	0	0
Transfers From Other Funds	0	0	0	0
Beginning Fund Balance	6,849,181	0	0	0
<b>Total</b>	<b>6,866,362</b>	<b>0</b>	<b>0</b>	<b>0</b>

Requirements	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Adopted
Purchased Services	0	0	0	0
Texts, Library Books	96,549	0	0	0
Building Remodel	0	0	0	0
New Equipment	108,132	0	0	0
Replacement Equip	1,128,416	0	0	0
Technology	391,864	0	0	0
Interest	95,348	0	0	0
Contingency/Transfers of Funds	5,046,053	0	0	0
UEFB	0	0	0	0
<b>Total</b>	<b>6,866,362</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Financial Plan

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## **Federal, State & Local Programs Fund**

### ***Description of Fund***

The Federal, State & Local Programs Fund holds designated-purpose dollars for programs of a special nature. Fund use and limitations are specified by the grantor entity and generally 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 2015-16 budget includes estimated carryover from the prior year and assumes all funds will be expended in the current year. Anticipated grants include funding for the major programs as outlined below.

### **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-A: 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 I-D: To improve educational services for children and youth in local institutions for neglected or delinquent children and youth, to provide the students with services to make a successful transition from institutionalization to further schooling or employment and to prevent at-risk youth from dropping out of school.
- 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:

# Financial Plan

- 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. EEF 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.

## General Observations

Notable grant funding changes from the prior year include the discontinuation of direct provision of Driver's Education and the conclusion of special project funding for technology projects, AVID support, and educator training on the Common Core State Standards. Each of these activities will continue in the District, but not through grant-based funding.

Resources	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Adopted	% of 15-16 Total
Local Sources	3,680,932	3,635,193	4,454,998	4,481,092	29.02%
Intermediate Sources	1,353	322,166	18,974	447,184	2.90%
State Sources	2,356,971	1,483,448	1,134,129	929,313	6.02%
Federal Sources	9,078,036 <sup>1</sup>	8,676,411	9,043,007	9,581,242	62.06%
<b>Total</b>	<b>15,117,292</b>	<b>14,117,218</b>	<b>14,651,108</b>	<b>15,438,831</b>	<b>100%</b>
<sup>1</sup> Included American Recovery and Reinvestment Act Funds.					

Requirements	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Adopted	% of 15-16 Total
Salaries	7,142,704	6,682,839	5,731,694	6,360,996	41.20%
Benefits	4,788,675	4,614,829	4,146,362	4,430,827	28.70%
Purchased Services	1,570,748	1,709,123	1,747,958	2,181,533	14.13%
Supplies	938,633	568,347	2,369,178	1,780,481	11.53%
Equipment	47,262	6,377	73,805	41,704	0.27%
Other	629,270	535,703	582,111	643,290	4.17%
UEFB	0	0	0	0	0.00%
<b>Total</b>	<b>15,117,292</b>	<b>14,117,218</b>	<b>14,651,108</b>	<b>15,438,831</b>	<b>100%</b>

# Financial Plan

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## ***Budget by Program***

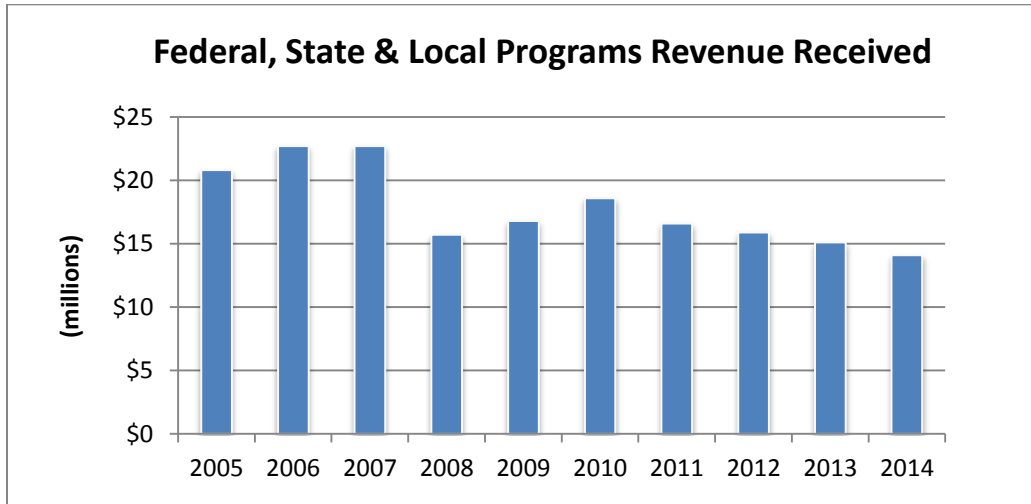
<b>Program</b>	<b>\$</b>
BEST Afterschool Program (21st Century Community Learning Center)	\$ 610,340
Technology Consortium	361,229
Technology Regional Data Warehouse	65,795
Eugene Education Fund	1,250,000
EWEB Grants	295,400
Fresh Fruit & Vegetable Program	30,000
Health Services	216,091
Health Services - School Based Clinic	104,500
Indian Education	250,000
Individuals with Disabilities Act (IDEA)	3,805,655
Juvenile Detention Education Program (JDEP)	120,000
K-21 Lifeskills	427,184
KRVM Radio	546,391
Long Term Care & Treatment (LTCT)	314,230
Miscellaneous (categories less than \$40,000)	258,322
Priority Staffing	123,954
Project Stay Out	40,000
Regional Physical/Occupational Therapy Services	533,076
Reimbursable Services	110,000
Supplemental LRP Services	928,105
Title I: Education for the Disadvantaged	3,931,182
Title I-D: Neglected and Delinquent	53,504
Title II-A: Teacher Quality	635,275
Title II-B: Mathematics & Science Partnership	50,000
Title III: English Language Acquisition	66,268
Vocational Education Programs	52,000
Youth Transition Program	260,330
<b>Total</b>	<b>\$ 15,438,831</b>

# Financial Plan

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## ***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 in the graph below include Eugene Education Funds and City Levy Funds (the City Levy expired in 2006-07).



Note: Fiscal years 2008-09 through 2012-13 included American Recovery and Reinvestment Act Funds.

# Financial Plan

## School Resources Fund

### Description of Fund

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

Since 1991–92, schools and departments have accumulated savings from the General Fund at year-end to build reserves for future operational 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.

### General Observations

This fund is projected to increase over the prior year by approximately 14.2%. This is primarily due to a higher projected beginning fund balance, as balances that were carried over from the General Fund in 2014-15 were higher than anticipated.

Resources	12-13 Actual	13-14 Actual <sup>1</sup>	14-15 Budget <sup>1</sup>	15-16 Adopted <sup>1</sup>	% of 15-16 Total
Pupil Activity Income	4,525,497	4,188,967	5,000,000	5,000,000	37.98%
Miscellaneous Revenue	0	0	10,000	10,000	0.08%
Transfers from Other Funds	2,513,009	1,688,033	0	0	0.00%
Beginning Fund Balance	3,867,416	6,172,303	6,523,000	8,156,000	61.95%
<b>Total</b>	<b>10,905,922</b>	<b>12,049,303</b>	<b>11,533,000</b>	<b>13,166,000</b>	<b>100%</b>

<sup>1</sup> Includes the Special Purpose Reserve.

Requirements	12-13 Actual	13-14 Actual <sup>1</sup>	14-15 Budget <sup>1</sup>	15-16 Adopted <sup>1</sup>	% of 15-16 Total
Purchased Services	1,780,410	1,705,456	1,436,000	1,435,001	10.90%
Supplies	1,936,520	2,112,793	4,572,500	5,269,751	40.03%
Equipment	31,147	0	1,298,500	1,956,250	14.86%
Other	985,542	734,358	1,025,000	1,025,000	7.79%
Transfers of Funds	0	374,654	193,000	170,000	1.29%
Contingency	0	0	508,000	509,998	3.87%
UEFB	6,172,303	7,122,042	2,500,000	2,800,000	21.27%
<b>Total</b>	<b>10,905,922</b>	<b>12,049,303</b>	<b>11,533,000</b>	<b>13,166,000</b>	<b>100%</b>

<sup>1</sup> Includes the Special Purpose Reserve.

# Financial Plan

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## Debt Service Fund

### *Description of Fund*

The Debt Service Fund accounts for principal and interest payments on long-term general obligation and limited tax pension obligation debt. Expenditures budgeted in 2015–16 represent the portion of principal and interest on outstanding debt that must be paid during that fiscal year. Amounts budgeted in the unappropriated ending fund balance will be levied in 2015–16 to cover payments due in July or August 2016 and recorded as expenditures in 2016–17. 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, 2015, outstanding principal balances total \$218.8 million in general obligation (G.O.) bonds and \$47.3 million in pension bonds. Based on 2014-15 Measure 5 real market value, general obligation bonds represent 14.1% of the District’s legal debt limit of \$1.6 billion. Remaining legal debt capacity is \$1.3 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 Building the Budget section of the budget document.

### *General Observations*

#### **Bond Rating**

In August 2014, Moody’s Investors Service assigned an **Aa2** underlying rating to the District’s general obligation bonded debt. According to Moody’s, one of the top bond rating agencies in the country, the rating “reflects the district’s large tax base and economy that benefits from the presence of the University of Oregon; healthy socioeconomic measures; somewhat weak financial operations; and a manageable direct debt burden with elevated pension liabilities. The removal of the negative outlook reflects Moody’s expectation the district’s financial performance has reached its low point in this economic cycle, and that the district will benefit from improving macroeconomic conditions.” 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. Currently, the program carries an Aa1 rating with stable outlook.

#### **Debt Issuance**

Debt service payments in 2015–16 reflect the following debt issuances:

In February 2004, the District sold \$53.4 million in pension bonds to finance one-half of the calculated unfunded actuarial liability in the Public Employees Retirement System (PERS) at that time. 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. Variations in returns since that time have affected the economics of our PERS rates.

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

# Financial Plan

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%.

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 2016.

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%. The remaining \$2.3 million of the 2003 bonds matured in January 2013 and \$1.9 million of the 2005 bonds matured in February 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 and \$80 million of which was issued in September 2014. The remaining \$65 million is expected to be issued in 2016.

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, 2015 and annual payments to be made in 2015–16. Overall, debt service requirements have increased over the prior year by approximately 9.7% due to the issuance of \$80 million of general obligation bonds in September 2014.

Resources	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Adopted	% of 15-16 Total
Current Taxes	13,273,690	19,443,492	20,202,805	20,768,191	55.42%
Prior Taxes	392,734	357,466	429,000	333,000	0.89%
Interest	127,710	145,575	130,000	130,000	0.35%
Changes to Other Funds	3,880,415	3,974,177	4,088,780	4,262,396	11.37%
Bond Issuance	43,742,032	0	0	0	0.00%
Other Federal Revenue <sup>1</sup>	674,333	654,240	654,240	653,535	1.74%
Beginning Fund Balance	8,916,470	6,739,945	8,648,963	11,327,103	30.23%
<b>Total</b>	<b>71,007,384</b>	<b>31,314,895</b>	<b>34,153,788</b>	<b>37,474,225</b>	<b>100%</b>

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

Requirements	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Adopted	% of 15-16 Total
Debt Service	64,267,439	22,615,569	22,645,793	25,640,621	68.42%
UEFB	6,739,945	8,699,326	11,507,995	11,833,604	31.58%
<b>Total</b>	<b>71,007,384</b>	<b>31,314,895</b>	<b>34,153,788</b>	<b>37,474,225</b>	<b>100%</b>

# Financial Plan

## 2015-16 Schedule of Bond Principal and Interest Payments

Date of Issue	Issue	Amount of Issue	Effective Interest Rate	Date Due	Principal Due	Interest Due	Total
02/19/04	2004 Pension Bonds	\$53,435,000	5.48%	12/30/15		\$1,286,698	\$1,286,698
				06/30/16	\$1,695,000	1,286,698	2,981,698
				07/01/15	10,105,000	783,175	10,888,175
09/23/08	2008 Refunding	47,295,000	3.30%	01/01/16		544,800	544,800
				07/01/16 <sup>1</sup>	10,895,000	544,800	11,439,800
08/5/11	2011 General Obligation Bonds	34,997,258	1.88%	12/15/15		598,150	598,150
				06/15/16		598,150	598,150
10/17/12	2012 Refunding	37,405,000	1.95%	12/15/15		724,975	724,975
				06/15/16	2,170,000	724,975	2,894,975
08/28/13	2013 General Obligation Bonds	39,996,054	3.72%	12/15/15		789,700	789,700
				06/15/16		789,700	789,700
09/18/14	2014 General Obligation Bonds	80,000,000	3.20%	12/15/15		1,696,800	1,696,800
				06/15/16	150,000	1,696,800	1,846,800
<b>Total</b>		<b>\$293,128,312</b>			<b>\$25,015,000</b>	<b>\$12,065,421</b>	<b>\$37,080,421</b>

<sup>1</sup> Included in 2015-16 Unappropriated Ending Fund Balance to ensure there are enough funds to pay the July 1, 2016 payment.

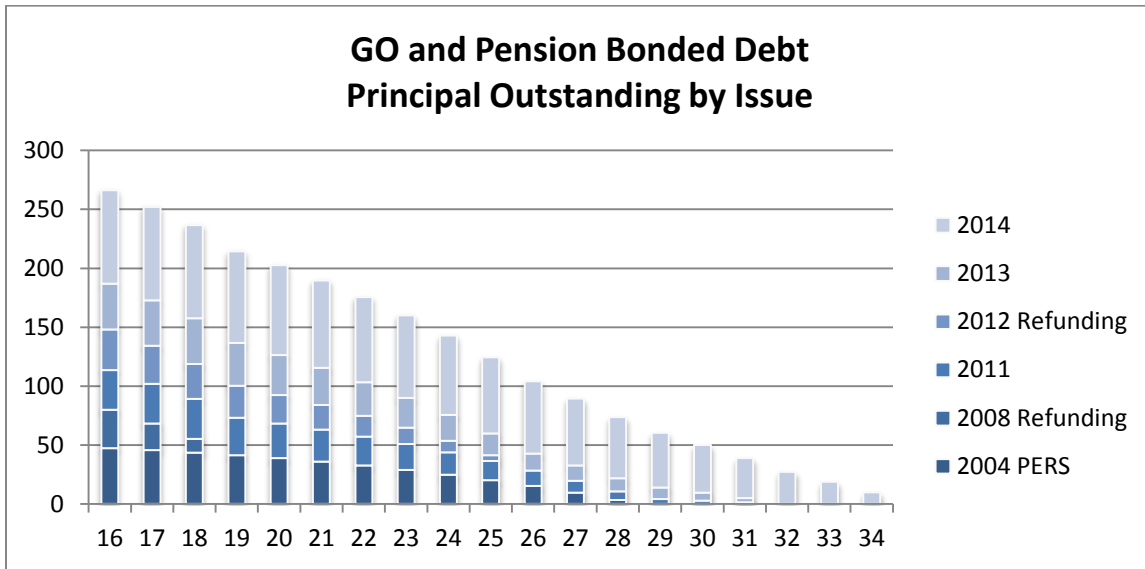
## Statement of Future Requirements for Retirement of Bond Principal and Interest Coupons

Fiscal Year	Principal	Interest	Total
2015-16	\$14,120,000	\$11,520,621	\$25,640,621
2016-17	15,295,000	10,846,556	26,141,556
2017-18	22,325,000	10,103,745	32,428,745
2018-19	11,770,000	9,348,028	21,118,028
2019-20	12,885,000	8,897,993	21,782,993
2020-21	14,160,000	8,322,307	22,482,307
2021-22	15,555,000	7,651,254	23,206,254
2022-23	17,065,000 *	6,882,698	23,947,698
2023-24	18,635,000 *	6,081,897	24,716,897
2024-25	20,190,000 *	5,320,564	25,510,564
2025-26	14,696,288 *	5,633,978	20,330,266
2026-27	15,773,310 *	5,231,979	21,005,289
2027-28	13,308,545 *	4,837,103	18,145,648
2028-29	10,350,517	4,030,383	14,380,900
2029-30	11,010,140	3,803,760	14,813,900
2030-31	11,696,602	3,555,473	15,252,075
2031-32	8,445,000	1,089,400	9,534,400
2032-33	9,065,000	751,600	9,816,600
2033-34	9,725,000	389,000	10,114,000
<b>Total</b>	<b>\$266,070,402</b>	<b>\$114,298,339</b>	<b>\$380,368,741</b>

\* 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.



# Financial Plan



### School District No. 4J Bonding Limit <sup>1</sup>

2014–15 Measure 5 Real Market Value <sup>2</sup> \$ 19,562,134,348

<u>Grades K–8</u>	\$ x .0055 =	107,591,739
(55/100th of 1% per grade)		x <u>9</u>
Total, Grades K–8.....		968,325,650

<u>Grades 9–12</u>	\$ x .0075 =	146,716,008
(75/100th of 1% per grade)		x <u>4</u>
Total, Grades 9–12.....		586,864,030

<u>Total Bonding Limit-Grades K–12</u>	Grades K–8.....	968,325,650
	Grades 9–12.....	<u>586,864,030</u>

Total, Grades K–12	1,555,189,680
General Obligation Bonds Outstanding, 06/30/15 <sup>3</sup>	<u>(218,820,402)</u>

Limitation on Additional Bonding	<u>\$ 1,336,369,278</u>
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<sup>1</sup> 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.

<sup>2</sup> The bonding limit is based on Measure 5 Real Market Value of District property in Lane and Linn Counties. Property tax calculations are based on Assessed Value.

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

# Financial Plan

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## Capital Projects Fund

The Facilities Department is responsible for implementing the ongoing operations of the District's facilities out of the General Fund, in addition to the following four major programs that are funded by Capital Projects funds:

### ***1. Capital Improvements; Repairs and Maintenance Program (Fund 400)***

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 2015-16 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 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 proceeds from bond sales are not a source of revenue for this program.

This fund is budgeted to be spent down by the end of fiscal year 2015-16. As such, other funding sources will need to be identified to continue the above programs.

### ***2. Preventive Maintenance Program (Property Sale Revenue Fund 450)***

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, and program relocations and one-time costs to support implementation of full-day kindergarten. Individual projects budgeted in 2015-16 are listed within the Non-Bond Funded portion of the Capital Projects Listing. It is staffed by a Supervisor (0.5 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 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.

In accordance with Board policy DFD, property is classified as in use, reserve, or surplus. 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 the Dunn/Opportunity Center, Bailey Hill Elementary, Civic Stadium, and Coburg farm property. The Civic Stadium property has been sold to the City of Eugene and is now removed from the District's inventory.

The Board decided on January 21, 2015 to dispose of the Dunn School property. On February 18, 2015, the Board decided to enter into direct negotiations with The Village School (one of the District's charter schools) for the District's sale of the property in lieu of placing the property on the open market. Those negotiations are currently underway.

# Financial Plan

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According to Board policy DFD (see the Building the Budget section), 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 was included in the 2014-15 or 2015-16 budget.

In 2014-15, the District approved a resolution authorizing \$2,500,000 of interfund borrowing from the Property Sale Revenue Fund to the Capital Improvement Program (Bond Fund 420). The bond fund has remaining authorization from the May 2011 bond measure, but did not have sufficient funds available to meet the costs of the District’s bond projects over the 2015-16 year. The District plans to issue bonds in the fall of 2016, the proceeds of which will be used to repay this loan. The loan will be made in July 2015 to be repaid in full, with associated interest at an annual rate of 0.50% in accordance with ORS 294.468(2)(c)(A), no later than December 31, 2016.

### ***3. Capital Improvement Program (Bond Funds 410 and 420)***

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.

The program 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 (3.68 FTE). In addition, there is 2.934 FTE in the program to support technology project implementation. Resources for the Capital Improvement Program are primarily from the sale of general obligation bonds and related interest income (see the Long-Range Facilities Plan and Bond Measures sections below).

In addition, the program funds 12.0 FTE that conduct a wide variety of capital repairs throughout the District as required (e.g., carpenters, electricians, plumbers, heating/ventilation, etc.). The funding source for the 12.0 FTE is bond proceeds from the May 2011 bond measure (Fund 420) (see the Long-Range Facilities Plan and Impact of the Capital Projects Funds on the General Fund sections below).

### **Long-Range Facilities Plan**

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:

# Financial Plan

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- 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.

In 2013, the Board approved an 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.

## **Approved Bond Measures**

The 2002 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.

Additional school replacements called for in the Plan were not included in the 2011 bond because of economic conditions at that time, 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.

## **Spending from Bond Measures**

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. A total of \$85 million (\$20 million from the May 2011 measure, and \$65 from the May 2013 measure) is available to be issued in future years, and will be budgeted upon issuance.

# Financial Plan

## May 2011 \$70 million bond measure

The purpose of the bond measure as described in the measure approved by voters is as follows:

- Capital system replacements and improvements, including roofing, plumbing, heating, electrical, safety/security, paving, energy conservation measures.
- Additions and remodels updating several schools to better serve students.
- Building improvements and repairs currently funded from the General Fund.
- Technology infrastructure upgrades, telephone system replacements, new student data information system, enhanced classroom technology.
- Instructional System Support providing for changes in delivery of instruction as required for larger class sizes, distance learning, space modifications, enhanced classroom instructional technology, qualifying instruction materials.

Major Projects (\$)	Total Project Budget	Actual Expenditures 7/1/11-6/30/14	Projected Expenditures 2014-15	Budgeted Expenditures 2015-16
Capital Systems Replacements and Improvements	\$44,400,000	\$16,688,279	\$7,846,101	4,035,434
Additions and Remodels	6,000,000	4,345,140	298,720	0
Allowance for Future School Reconfiguration	4,000,000	4,591,103	0	
Building Improvements and Repairs <sup>1</sup>	6,000,000	3,000,000	1,000,000	1,000,000
Instructional Technology, Technology Infrastructure, and Student Information System	6,800,000	5,016,696	818,643	1,335,000
Changes in Instructional Design	2,100,000	958,235	0	0
Potential Acquisition of Property	700,000	0	0	0
Emergency Contingency	1,500,000	1,574,173	266,700	120,494
Bond Issuance Costs <sup>2</sup>	n/a	571,206	0	0
Bond Premiums <sup>3</sup>	2,186,612	n/a	n/a	n/a
Interest Earned <sup>3</sup>	360,758	n/a	n/a	n/a
<b>Total</b>	<b>\$72,547,370</b>	<b>\$36,744,832</b>	<b>\$10,230,164</b>	<b>\$6,491,028</b>

<sup>1</sup> Building Improvements and Repairs includes a redirection of approximately \$1 million in annual operating costs from the General Fund for six years to support the District's instructional program.

<sup>2</sup> Costs of bond issuance and oversight are funded from bond proceeds and are included in the above project budget figures.

<sup>3</sup> Bond premiums and interest earned have been added to the total project's available budget, as this provides additional funding for projects.

## May 2013 \$170 million bond measure

The purpose of the bond measure as described in the measure approved by voters is as follows:

- Replace, renovate, improve, repair, and remodel school facilities and other property used for District purposes.
- Address student safety and security across the District.

# Financial Plan

- Replace textbooks and instructional materials.
- Acquire technology to support effective classroom instruction, and improve technology infrastructure.
- Acquire vehicles for transporting students and enhance access routes to schools.
- Acquire equipment.
- Pay bond issuance costs.

Project	Total Project Budget	Actual Expenditures 2013-14	Projected Expenditures 2014-15	Budgeted Expenditures 2015-16
Roosevelt Middle School, replacement	\$42,000,000	\$623,257	\$2,842,479	\$31,253,078
Jefferson M.S., partial replacement & renovation	35,000,000	206,007	1,035,261	2,000,000
Howard Elementary School, replacement	32,000,000	958,343	8,786,913	23,000,000
River Road Elementary School, replacement	24,000,000	277,294	974,315	7,000,000
Gilham Elementary School, remodel and addition	5,000,000	0	47,000	1,000,000
Kelly Middle School, track and multi-use field	2,000,000	64,769	0	0
Technology Infrastructure and classroom technology	10,480,000	1,885,833	1,730,921	3,810,000
Buses and High School Activity Vans	6,000,000	831,894	2,556,119	1,300,000
Instructional materials, equipment, and curriculum	5,220,000	1,129,571	424,052	2,400,000
Capital Repairs and Improvements	4,000,000	853,987	25,600	2,700,000
Safety and Security	3,000,000	8,994	18,000	1,000,000
Safe Routes to Schools	1,000,000	0	0	0
Special Education Equip. & Facility Improvements	300,000	233,131	0	596,000
Bond Issuance Costs <sup>1</sup>	n/a	269,767	0	0
Bond Premiums <sup>2</sup>	2,323,761	n/a	n/a	n/a
<b>Total</b>	<b>\$172,323,761</b>	<b>\$7,342,847</b>	<b>\$18,440,660</b>	<b>\$76,059,078</b>
<sup>1</sup> Costs of bond issuance and oversight were funded from bond proceeds and are included in the above project budget figures.				
<sup>2</sup> Bond premiums have been added to the total project's available budget, as this provides additional funding for projects.				

#### 4. Capital Equipment Reserve (Fund 490)

The goal of the fund is to support the purchase of the District's capital equipment, such as vehicles, buses, and grounds equipment. These purchases are funded primarily from the Facilities and Transportation departments' budget savings from the General Fund and state funding. 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 2015-16 for bus depreciation are budgeted at \$579,000. In the past, the fund has also been supplemented by transfers from the General Fund (until 2009-10, \$150,000 per year); however, bond funds from the May 2013 measure are being used to purchase buses.

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 2014-15 to replace existing vehicles in the fleet.

# Financial Plan

Historic Value of Fleet and Equipment held at 6-30-14 <sup>1</sup>	
Bus Fleet	\$12,415,000
Other District Fleet	2,656,000
Grounds Equipment	1,056,000
Other Equipment	<u>9,637,000</u>
Total Value	\$25,764,000
<sup>1</sup> Note that this information contains only equipment and vehicles over \$5,000.	

## ***Impact of the Capital Projects Fund on the General Fund***

The primary objective of infrastructure and building systems upgrades and improvements is to limit the growth of operating costs, increase the comfort of employees and students, and improve the reliability of these systems, thereby reducing current and future maintenance costs.

Facilities management currently anticipates that a combination of new building construction, upgrades to digital system controls and monitoring, heating equipment upgrades, exterior window replacement, LED lighting fixture retrofits, and increased access to water wells for irrigation will yield reduced energy consumption at a rate comparable to likely increases in the cost of energy inputs over the next several years. Although it is difficult to quantify at this time, these capital project improvements should limit increases in utilities cost within the General Fund during the useful life of these improvements.

The savings to the General Fund related to spending on capital projects in the 2015-16 budget is estimated at \$12.5 million. This reflects costs that otherwise would have been paid by the General Fund, such as staffing, equipment, and maintenance. The table below shows this breakdown in more detail.

Description	Capital Project Fund	FTE	Salaries and Benefits	Non-Personnel	Total
Capital Improvements	Repairs & Maintenance Program	2.000	\$214,335	\$198,105	\$412,440
Technology infrastructure and instructional technology	Bond	2.934	255,540	4,745,000	5,000,540
Capital Projects	Bond	-	-	1,350,000	1,350,000
Instructional materials, equipment, and curriculum	Bond	-	-	2,400,000	2,400,000
Building Improvements and Repairs	Bond	12.000	1,000,000	-	1,000,000
Preventive Maintenance	Surplus Property Reserve	-	-	2,310,236	2,310,236
<b>Total</b>		<b>16.934</b>	<b>\$1,469,875</b>	<b>\$11,003,341</b>	<b>\$12,473,216</b>

# Financial Plan

## Changes in Staffing (Full-Time Equivalent)

	2011-12	2012-13	2013-14	2014-15	2015-16	2014-15 to 2015-16 Change
Licensed Staff	-	-	-	-	-	-
Classified Staff	20.500	21.000	21.000	22.750	23.250	0.500
Professional Staff	3.378	3.375	8.025	7.880	6.880	-1.000
Classified Supervisors	1.000	1.200	1.300	0.800	0.800	-
Administrators	0.800	0.800	1.434	1.440	1.440	-
<b>Total</b>	<b>25.678</b>	<b>26.375</b>	<b>31.759</b>	<b>32.870</b>	<b>32.370</b>	<b>-0.500</b>

Resources	12-13 Actual	13-14 Actual <sup>1</sup>	14-15 Budget <sup>1</sup>	15-16 Adopted <sup>1</sup>	% of 15-16 Total
Bond Proceeds	273,867	43,714,072	30,000,000	0	0.00%
Transfers from Other Funds	2,209,350	292,706	0	0	0.00%
Other State Sources	649,315	592,298	680,000	579,000 <sup>2</sup>	0.63%
Other Local Reimbursements	146,722	179,928	40,000	40,000	0.04%
Interest Earnings	105,270	92,740	75,000	66,000	0.07%
Other Local Gov Units	46,730	58,766	1,000,000	0	0.00%
Beginning Fund Balance	32,018,839	15,661,489	66,523,314	91,368,659	99.26%
<b>Total</b>	<b>35,450,093</b>	<b>60,591,999</b>	<b>98,318,314</b>	<b>92,053,659</b>	<b>100%</b>

<sup>1</sup> Includes the Capital Equipment Reserve.

<sup>2</sup> State reimbursement of qualifying transportation depreciation costs.

Requirements	12-13 Actual	13-14 Actual <sup>1</sup>	14-15 Budget <sup>1</sup>	15-16 Adopted <sup>1</sup>	% of 15-16 Total
Salaries	1,537,330	1,742,026	1,804,419	1,801,650	1.96%
Benefits	962,132	1,152,112	1,238,083	1,190,933	1.29%
Purchased Services	3,525,867	5,197,916	6,294,255	2,864,892	3.11%
Supplies	2,050,657	5,077,509	2,754,000	3,230,630	3.51%
Construction	9,712,618	5,764,828	51,040,490	82,048,756	89.13%
Other	0	934,244	818,022	699,069 <sup>2</sup>	0.76%
Transfers of Funds	2,000,000	1,000,000	2,000	206,802	0.22%
Contingency	0	0	6,979	10,927	0.01%
UEFB	15,661,489	39,723,364	34,360,066	0	0.00%
<b>Total</b>	<b>35,450,093</b>	<b>60,591,999</b>	<b>98,318,314</b>	<b>92,053,659</b>	<b>100%</b>

<sup>1</sup> Includes the Capital Equipment Reserve.

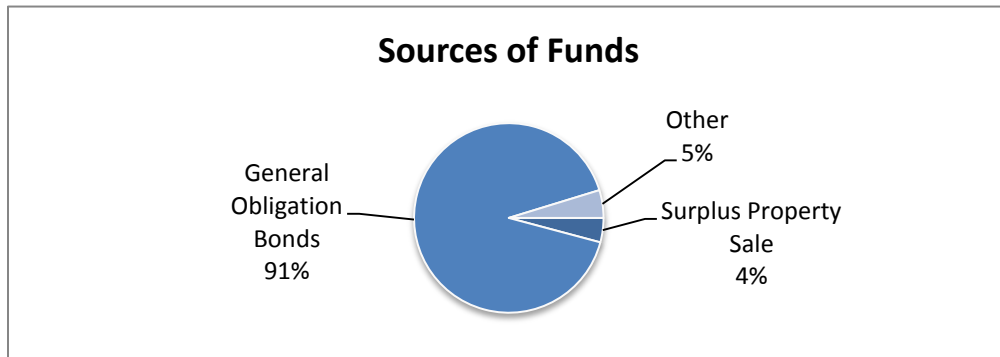
<sup>2</sup> Principal and interest payments on bus leases.



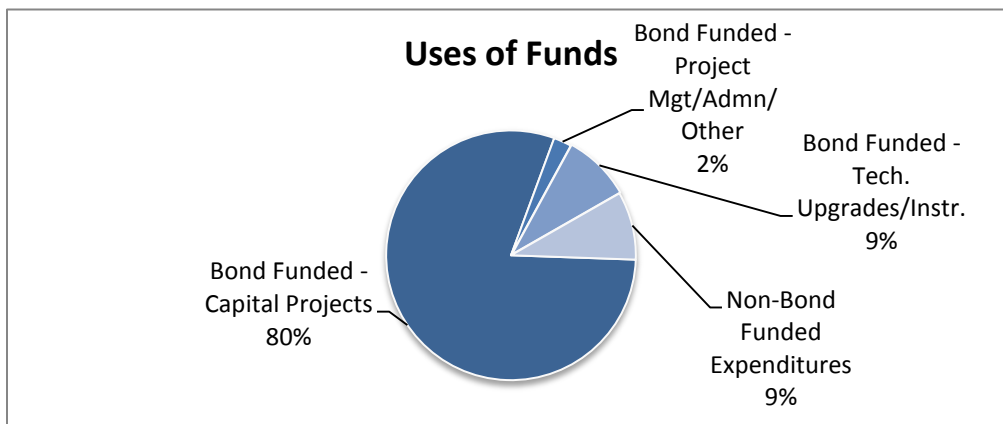
# Financial Plan

## Sources and Uses of Capital Funding

Sources of Capital Funding		
Beginning Fund Balance:		\$91,368,659
Surplus Property	3,817,898	
General Obligation Bonds	83,871,528	
Other	3,679,233	
Revenues		106,000
SSF Transportation Equipment Reimbursement		579,000
<b>Total Budget</b>		<b>\$92,053,659</b>



Uses of Capital Funding		
General Obligation Bond Funded Costs:		\$83,937,528
Capital Projects	73,709,106	
Technology Upgrades/Instruction	8,096,540	
Project Management/Administration	1,191,320	
Other Expenditures	940,562	
Non-Bond Funded Costs:		8,116,131
Capital Projects	6,479,236	
Repairs/Preventive Maintenance	609,560	
Project Management/Administration	214,335	
Bus Principal/Interest Payments	699,069	
Other Expenditures/Contingency	113,931	
Unappropriated Ending Fund Balance		0
<b>Total Budget</b>		<b>\$92,053,659</b>



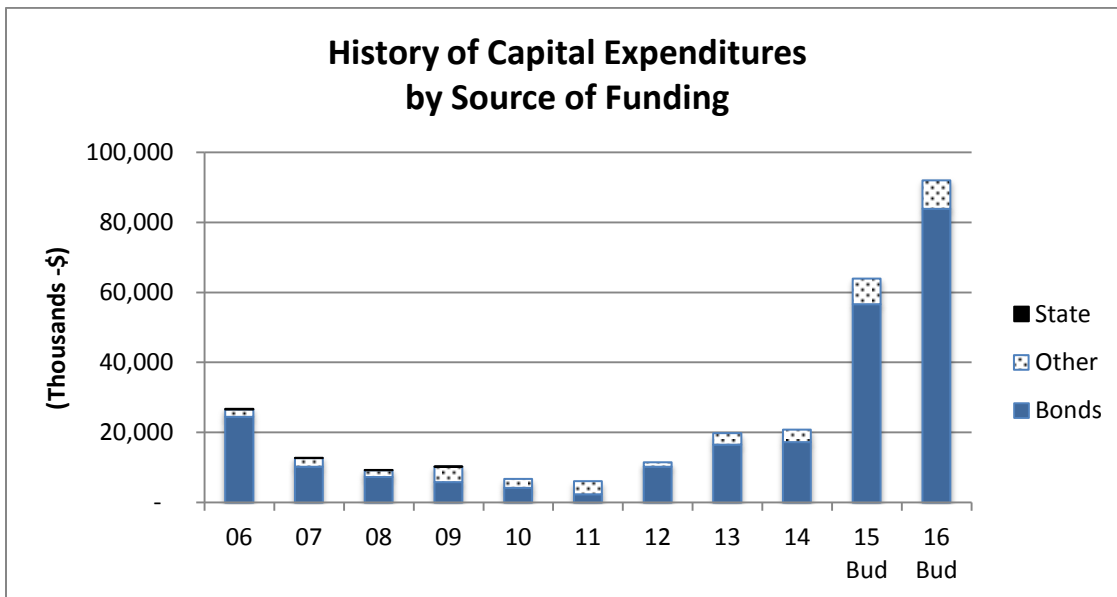
# Financial Plan

## History of Capital Improvement Program Expenditures

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Projects (rounded)	Actual	Actual	Actual	Budgeted	Budgeted
Bond Funded Projects	\$ 10,266,000	\$ 16,513,000	\$ 17,308,000	\$ 56,728,000	\$ 83,938,000
Non-Bond Funded Projects	1,235,000	3,275,000	3,560,000	7,230,000	8,116,000
<b>Total</b>	<b>\$ 11,501,000</b>	<b>\$ 19,788,000</b>	<b>\$ 20,868,000</b>	<b>\$ 63,958,000</b>	<b>\$ 92,054,000</b>

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 2015-16 capital improvement program will 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 \$73.7 million for capital projects, \$5.3 million for technology upgrades, \$2.8 million for Instruction-related improvements, and \$1.2 million in project management and program administration costs. The remainder of bond-related costs relate to District staff compensation. Non-bond funded projects include almost \$6.5 million in capital improvements and \$610,000 for repairs and preventive maintenance.



# Financial Plan

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## Capital Projects Listing

### 2015-16 Bond Funded Projects

<b>PROJECT NUMBER</b>	<b>DEPARTMENT/ BUILDING</b>	<b>PROJECT</b>	<b>TOTAL 2015-16</b>
1	Multiple Sites	Instructional Support (Projectors/audio)	400,000
2	Multiple Sites	Telephone System Replacements	735,000
3	Multiple Sites	Classroom Technology	200,000
4	Twin Oaks	Sidewalk Upgrade	150,000
5	Multiple Sites	Carpet Replacement Allowance	50,000
6	Multiple Sites	Flooring Abatement/replacement	140,000
7	Multiple Sites	Lighting Upgrades	833,333
8	Multiple Sites	HVAC Upgrade	75,000
9	Multiple Sites	Fire Alarm Upgrades	210,534
10	Multiple Sites	Energy Conservation Upgrades	250,000
11	Multiple Sites	Emergency Contingency	120,494
12	Multiple Sites	Stormwater/Sewer Allowance	180,000
13	Adams	Boiler Replacements/Upgrades	200,000
14	Multiple Sites	Roofing Replacement	833,333
15	Multiple Sites	Paint Building Exteriors	833,334
16	Multiple Sites	Security System Upgrades	50,000
17	Multiple Sites	Security Fencing	200,000
18	Multiple Sites	Fire/Life Safety Upgrades	30,000
<b>Total Fund 420 Projects (1)</b>			<b>\$5,491,028</b>
19	Howard	Replacement	23,000,000
20	Jefferson/ATA	Replacement/Remodel (design)	2,000,000
21	Roosevelt	Replacement	31,253,078
22	River Road	Replacement	7,000,000
23	Gilham	Addition/Remodel	1,000,000
24	Multiple Sites	Special Ed. Facilities Upgrades	300,000
25	Multiple Sites	ESS Technology Upgrades	296,000
26	Multiple Sites	Technology Upgrades	3,810,000
27	Multiple Sites	Instructional Materials	2,400,000
28	Transportation	Bus Purchases	1,300,000
29	Multiple Sites	Capital Repairs & Improvements	2,000,000
30	Multiple Sites	Oil Tank Decommissioning	700,000
31	Multiple Sites	Security Cameras	1,000,000
<b>Total Fund 410 Projects (1)</b>			<b>\$76,059,078</b>
<b>Total Bond Funded Projects (1)</b>			<b>\$81,550,106</b>

(1) The Total Project dollar amount does not include Facilities Department employee compensation, bond costs, or consultant design services for 2015-16 projects.

# Financial Plan

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## 2015-16 Non-Bond Funded Projects

<i>PROJECT NUMBER</i>	<i>DEPARTMENT/ BUILDING</i>	<i>PROJECT</i>	<i>TOTAL 2015-16</i>
1	Multiple Sites	Refinish Gym Floors	146,891
2	Middle/High School	Maintain Sports Fields	30,000
3	Multiple Sites	Building Lighting Systems	21,214
4	Multiple Sites	Real Estate Consulting	100,000
5	Multiple Sites	ADA Accessibility Upgrades	1,000,000
6	Multiple Sites	Asbestos/Environmental Safety	1,000,000
7	Howard	Non-Bondable Moving Costs	100,000
8	Multiple Sites	Full-Day Kindergarten One-Time Expenses for Curriculum, Classrooms, and Space Needs/ Modifications	210,236
9	Multiple Sites	Energy Conservation Upgrades	1,100,000
<b>Total Non-Bond Funded Projects (1)</b>			<b>\$3,708,341</b>
<b>Total Projects</b>			<b>\$85,258,447</b>

- (1) The Total Project dollar amount does not include Facilities Department employee compensation, bond costs, or consultant design services for 2015-16 projects.

# Financial Plan

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## Nutrition Services Fund

### *Description of Fund*

The purpose of the Nutrition Services Fund is to:

- Provide nutritious, affordable and enjoyable meals and promote nutrition education.
- Ensure compliance with the Child Nutrition Program administered by the US Department of Agriculture.
- Oversee the Free and Reduced Price Lunch Program – sign-up families, manage program.

Income is received from federal and state government reimbursements as well as student participation. Costs are comprised of staffing, food, supplies, technology, some capital, and management. 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.

### *Changes in Staffing (Full-Time Equivalent)*

	2011-12	2012-13	2013-14	2014-15	2015-16	2014-15 to 2015-16 Change
Licensed Staff	-	-	-	-	-	-
Classified Staff	70.241	63.144	58.714	54.730	54.291	-0.439
Professional Staff	-	-	-	-	-	-
Classified Supervisors	0.500	0.500	0.500	0.500	0.500	-
Administrators	-	-	-	-	-	-
<b>Total</b>	<b>70.741</b>	<b>63.644</b>	<b>59.214</b>	<b>55.230</b>	<b>54.791</b>	<b>-0.439</b>

### *General Observations*

The Nutrition Services program is managed by a contracted service company, Sodexo, under a five year contract that runs from 2013-18. While the financial goal of the program is to break even or yield a profit, it has not for many years. The District is currently scrutinizing the program design – costs and offerings. A transfer from the General Fund to the Nutrition Services Fund in the amount of \$132,901 has been budgeted to fund uncollectable student meal account balances, support for the meal program at ECCO, and a projected deficit.

# Financial Plan

Resources	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Adopted	% of 15-16 Total
Nutrition Services Sales	1,369,800	1,323,786	1,348,800	1,253,325	24.82%
State Funding	56,295	55,032	57,500	57,600	1.14%
Federal Funding	3,131,628	3,100,664	3,492,336	3,573,551	70.77%
Transfers From Other Funds	27,900	222,109	32,000	164,901	3.27%
Beginning Fund Balance	74,584	74,584	74,584	0	0.00%
<b>Total</b>	<b>4,660,207</b>	<b>4,776,175</b>	<b>5,005,220</b>	<b>5,049,377</b>	<b>100%</b>

Requirements	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Adopted	% of 15-16 Total
Salaries	1,338,795	1,258,561	1,245,039	1,247,243	24.70%
Benefits	1,156,990	1,117,008	1,254,381	1,234,931	24.46%
Purchased Services	68,622	64,357	71,300	74,501	1.48%
Supplies	2,021,216	2,241,555	2,432,500	2,492,700	49.37%
Other	0	20,110	0	0	0.00%
Contingency	0	0	1,000	1	0.00%
UEFB	74,584	74,584	1,000	1	0.00%
<b>Total</b>	<b>4,660,207</b>	<b>4,776,175</b>	<b>5,005,220</b>	<b>5,049,377</b>	<b>100%</b>

## Nutrition Services Key Performance Indicators

	2011-12	2012-13	2013-14
Overall Lunch Participation % ES	53.46%	51.57%	52.30%
Overall Lunch Participation % MS	46.47%	45.78%	47.36%
Overall Lunch Participation % HS	18.23%	17.74%	18.51%
Overall Lunch Participation % Overall	40.28%	39.27%	40.30%
Labor Hours scheduled PER DAY : HS	105.75	104	90.5
Labor Hours scheduled PER DAY : MS	144.77	147	129.6
Labor Hours scheduled PER DAY : ES	223.2	237	222
YTD Operating days (lunch) : HS	169	171	153.3
YTD Operating days (lunch) : MS	169	170	152
YTD Operating days (lunch) : ES	169	169	153.3
Meals Per Labor Hour HS	10.86	10.1	12.73
Meals Per Labor Hour MS	15.25	14.53	16.75
Meals Per Labor Hour ES	18.79	17.29	19.88
Food/Mgmt Cost per Meal	1.54	1.58	1.78
Food/Mgmt Cost per Meal w/Commodities	1.37	1.39	1.59
Meal Equivalency Rate	2.6	2.60	3.088
Total Cost % of Revenue	104.79%	103.99%	107.15%
Meal Count/Equivalency Total	1,327,417	1,284,149	1,228,264

# Financial Plan

## Insurance Reserve Fund

### *Description of Fund*

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 four major areas:

- Benefits – manage employee medical insurance and benefit plans – initial enrollment, qualifying event changes, eligibility requirements, compliance with health care reform rules, process premium payments; coordination of joint benefits committee; administer retirement programs and flexible spending accounts
- Wellness – oversee wellness clinic
- Workers compensation and safety – manage worker safety program, Occupational Safety and Health Administration (OSHA) program, oversee unemployment claims, processing of injury claims, light duty work assignments, coordination of return to work process, work site accommodations
- Risk, Liability and Emergency Management – emergency planning and preparation, manage property loss and liability claims, coordinate District-wide insurance (auto, liability, property), school safety and inspections, and legal processes

### *Changes in Staffing (Full-Time Equivalent)*

	2011-12	2012-13	2013-14	2014-15	2015-16	2014-15 to 2015-16 Change
Licensed Staff	1.000	1.000	1.000	1.000	1.000	-
Classified Staff	3.250	3.250	3.250	3.250	4.250	1.000
Professional Staff	1.330	1.330	1.330	1.330	1.330	-
Classified Supervisors	-	-	-	-	-	-
Administrators	1.000	1.000	1.000	1.000	1.000	-
<b>Total</b>	<b>6.580</b>	<b>6.580</b>	<b>6.580</b>	<b>6.580</b>	<b>7.580</b>	<b>1.000</b>
Addition of 1.000 Classified FTE in 2015-16 to support the Benefits program within HR Risk Management.						

### *General Observations*

The financial viability of the 4J Wellness Clinic was evaluated by the District’s Joint Benefits Committee (JBC) during 2014-15. To address funding concerns, in May 2015 the JBC voted to increase the amount each employee contributes from \$10 per month to \$20 per month beginning in fiscal year 2015-16.

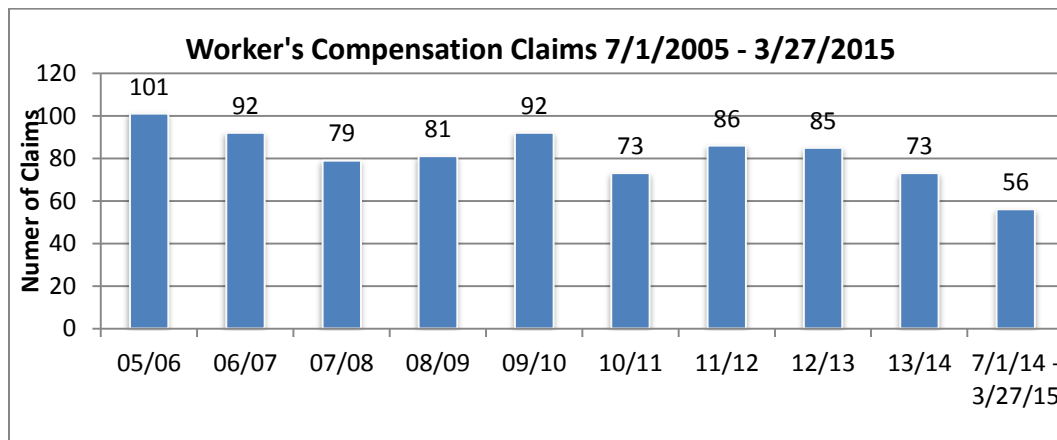
# Financial Plan

Resources	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Adopted	% of 15-16 Total
Interest	38,896	30,330	22,000	22,000	0.06%
Contributions	29,303,619	28,813,065	32,685,000	31,521,519	79.05%
State Revenue	86,791	310,963	120,000	300,000	0.75%
Transfers From Other Funds	561,124	1,092,104	1,125,000	1,125,001	2.82%
Beginning Fund Balance	9,674,694	8,356,676	6,148,992	6,908,919	17.33%
<b>Total</b>	<b>39,665,124</b>	<b>38,603,138</b>	<b>40,100,992</b>	<b>39,877,439</b>	<b>100%</b>

Requirements	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Adopted	% of 15-16 Total
Salaries	408,329	447,515	407,596	472,513	1.18%
Benefits	28,512,934	27,479,057	32,340,957	30,867,820	77.41%
Purchased Services	673,205	803,492	1,137,350	1,018,050	2.55%
Supplies	175,334	264,239	83,100	117,000	0.29%
Equipment	6,215	46,807	0	0	0.00%
Other	241,944	64,403	491,000	491,000	1.23%
Transfers of Funds	1,290,487	1,317,424	263,000	560,001	1.40%
Contingency	0	0	500,000	500,000	1.25%
UEFB	8,356,676	8,180,201	4,877,989	5,851,055	14.67%
<b>Total</b>	<b>39,665,124</b>	<b>38,603,138</b>	<b>40,100,992</b>	<b>39,877,439</b>	<b>100%</b>

## Worker's Compensation

This graph outlines the number of workers' compensation claims for all District employees between July 1, 2005 and March 27, 2015. 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 2013-14 and 2014-15 has decreased. The reduction in claims filed in recent years 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.



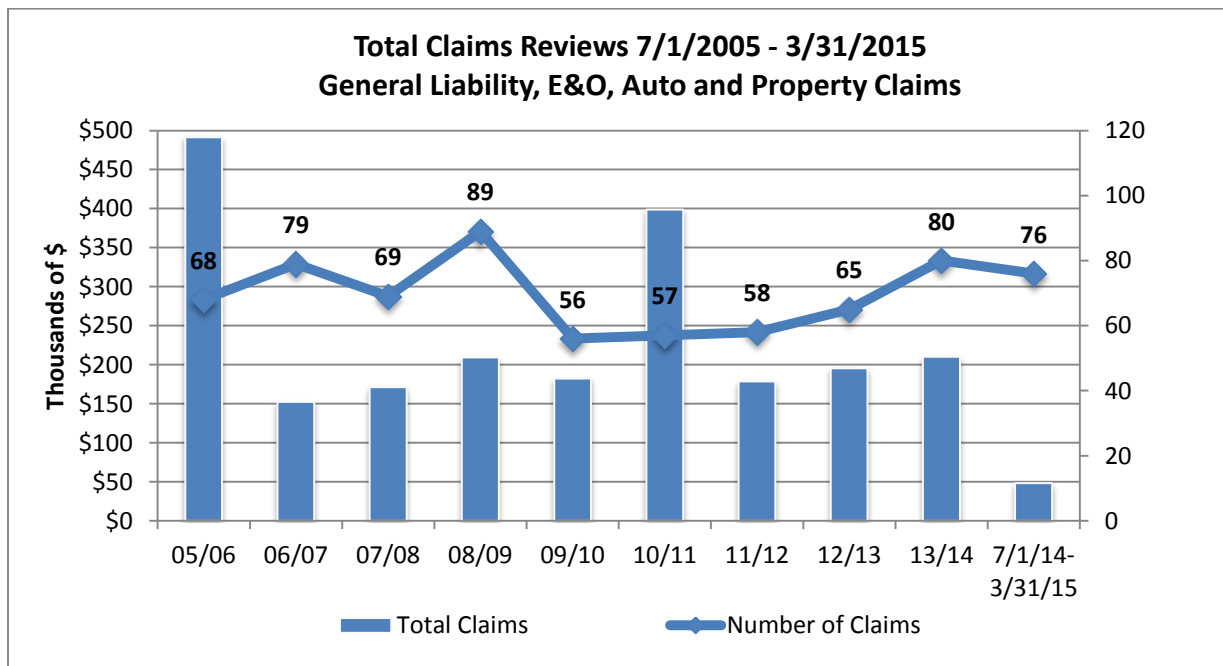


# Financial Plan

## 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, 2005 through March 31, 2015. 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 2005-06 costs is due to approximately \$250,000 of fire damage at a closed school. Year 2008-09 costs included an incurred property coverage deductible due to a significant school fire loss. Several lawsuits originating in 2010-11 were settled several years later. The two significant claims resulted in the District settling for \$150,000 (sexual misconduct) and \$60,000 (fall from bleacher). Claims incurred in 2011-12 through 2013-14 show a significant decline in total claim dollars incurred.

Over the last few years, bond funding has enabled the District to significantly expand technology resources in our schools. The growth in claims seen in the last several years reflects a corresponding increase in technology-related claims for lost, damaged, or stolen devices. We would expect this trend to continue in the future as more devices are deployed to schools.



# Financial Plan

## Postemployment Benefits Fund

### *Description of Fund*

The Postemployment Benefits Fund was established in 1991–92 as the District Retirement Fund to account for the receipt and disbursement of postemployment benefits. The fund 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.

### *General Observations*

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.

Expenditures budgeted in this fund for post-employment benefits amount to 2.1% of the total District budget for salaries. Revenue to the fund comes from an assessment on District staff wages. For 2015-16 \$1.5 million is budgeted in the General Fund to help cover these costs. This is approximately \$815,800 less than the amount budgeted in 2014-15 due to the end of the early retirement incentive payments that ran from 2012-13 to 2014-15, and use of available fund reserves to meet a portion of payment obligations.

Resources	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Adopted	% of 15-16 Total
Contributions	1,971,404	3,820,846	2,315,838	1,500,000	39.51%
Beginning Fund Balance	3,713,281	1,503,579	1,783,396	2,296,099	60.49%
<b>Total</b>	<b>5,684,685</b>	<b>5,324,425</b>	<b>4,099,234</b>	<b>3,796,099</b>	<b>100%</b>

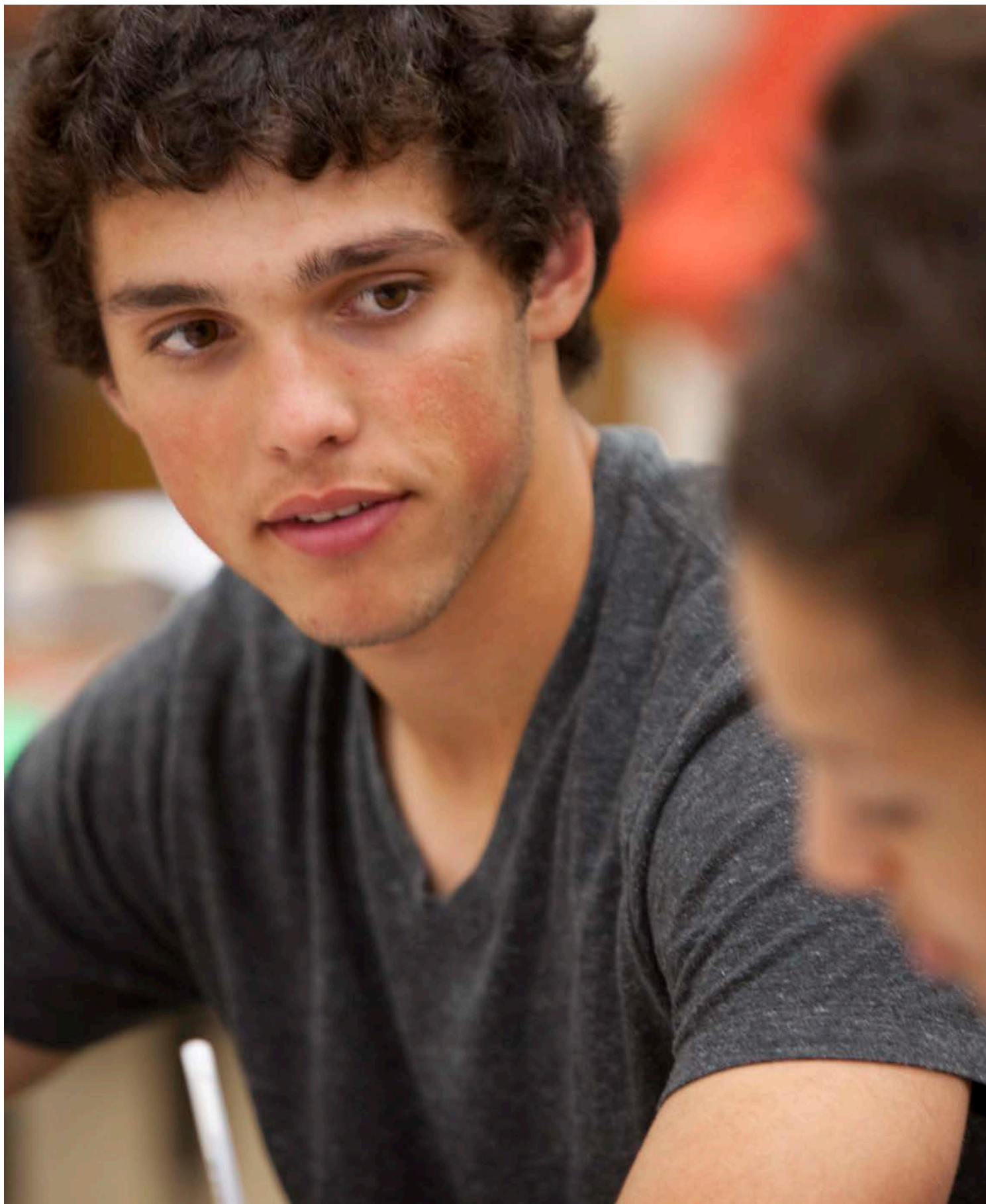
Requirements	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Adopted	% of 15-16 Total
Salaries	805,036	784,998	611,670	470,000	12.38%
Benefits	2,112,166	1,476,852	1,704,168	1,515,955	39.93%
Purchased Services	6,903	0	0	0	0.00%
Transfers of Funds	1,257,000 <sup>1</sup>	0	1,000	1	0.00%
Contingency	0	0	400,000	400,000	10.54%
UEFB	1,503,580	3,062,575	1,382,396	1,410,143	37.15%
<b>Total</b>	<b>5,684,685</b>	<b>5,324,425</b>	<b>4,099,234</b>	<b>3,796,099</b>	<b>100%</b>

<sup>1</sup> PERS Reserve transfers to the General Fund to offset the impact of PERS rate increases.

# Financial Plan

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# Program Budget Detail

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

# Program Budget Detail

## General Fund

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

General Fund Resources	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year's Taxes	54,008,581	55,632,622		57,632,000		60,744,000	60,744,000	60,744,000
21002 Prior Year's Taxes	1,329,764	1,351,627		1,323,000		1,758,000	1,758,000	1,758,000
21004 Current Year's Local Option Taxes	7,763,316	7,557,835		7,611,000		11,084,000	11,084,000	11,084,000
21005 Prior Year's Local Option Taxes	281,958	239,932		213,000		321,000	321,000	321,000
21006 Penalties & Interest/Loc Option Tx	69,550	63,417		75,000		75,000	75,000	75,000
21115 Taxes/Linn County	64,280	49,667		50,000		50,000	50,000	50,000
21116 Linn Co Local Option (Cur & Prior)	4,939	4,096		5,000		5,000	5,000	5,000
21118 Interest From Delinquent Taxes	308,305	327,163		325,000		325,000	325,000	325,000
21227 Rev Local Govt Other Than ESD	52,633	57,823		50,000		50,000	50,000	50,000
21311 Tuition From Pupils Or Parents	17,300	5,200						
21312 Tuition-Other S.D. Within The St.	0	62,713						
21516 Int.Earnings On Unsegregated Taxes	15,109	14,865		15,000		15,000	15,000	15,000
21517 Local Optn Int Earn On Unsegregated	2,323	2,143		5,000		2,000	2,000	2,000
21519 Interest Other Investments	130,816	127,572		125,000		100,000	100,000	100,000
21711 Gate Receipts	95,412	93,199		100,000		94,000	94,000	94,000
21730 Student Body Cards	56,123	58,917		55,000		59,000	59,000	59,000
21740 Athletic Participation Fees	453,540	250,803		365,000		280,000	280,000	280,000
21750 Student Activity Transp. Reimburs.	185,555	169,079		185,000		185,000	185,000	185,000
21790 Other Pupil Activity Income		780						
21820 Commun Svs Activ.-Child Care Reimb	116,734	167,819		160,300		194,500	194,500	194,500
21911 Building Rental	345,751	256,528		350,000		175,000	175,000	175,000
21913 Closed Schools Rentals	115,647	91,823		100,000		45,000	45,000	45,000
21960 Recovery Of Prior Year Expenditures	-27,828	-36,036						
21980 Indirect Charges	597,111	506,226		547,900		600,000	600,000	600,000
21990 Miscellaneous Local Revenue	2,558							
21992 Other Local Reimbursements	1,665,363	1,356,237		1,200,000		1,268,500	1,268,500	1,268,500
21993 Charges To Other Funds	143							
21997 Discounts Taken	950	743						
21999 Miscellaneous	16,931	92,301		9,000		15,000	15,000	15,000
22101 County School Funds	305,460	321,311		200,000		200,000	200,000	200,000
22102 ESD Reimbursements	100,000	2,063,500		2,313,844		2,524,150	2,524,150	2,524,150
22990 Miscellaneous Intermediate Sources	14,023	9,405		10,000		10,000	10,000	10,000
23101 School Support Fund	61,432,709	70,162,787		73,825,000		76,652,035	76,652,035	76,652,035
23103 Common School Fund	1,796,838	1,711,668		1,425,000		1,572,917	1,572,917	1,572,917
23199 Other Unrestricted Grants-In-Aid	734,427	899,480		825,000		1,600,000	1,600,000	1,600,000
23910 Teacher Training	33,594	40,248		30,000		30,000	30,000	30,000
23990 Other Revenue From State Sources	322	124,744				1,000	1,000	1,000
24801 Federal Forest Fees	914,424	902,155						
24990 Other Revenue Fm Federal Sources	58							
25200 Transfers From Other Funds	9,565,640	2,663,178		427,000		904,804	904,804	904,804
25400 Net Working Capital	8,113,475	7,039,870		9,856,514		9,749,000	9,749,000	9,749,000
	150,683,832	154,443,439		159,413,558		170,688,906	170,688,906	170,688,906
Total Resources:	150,683,832	154,443,439		159,413,558		170,688,906	170,688,906	170,688,906

# Program Budget Detail

General Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	14,435,300	13,939,060	251.000	14,908,310	289.800	17,590,860	17,590,860	17,590,860
112 Classified Salaries	1,162,929	1,133,252	35.130	939,083	49.910	1,469,092	1,469,092	1,469,092
121 Subs-Licensed Salaries	32,690	572,281		297,700		441,023	441,023	441,023
122 Subs-Classified Salaries	4,389	101						
123 Temps-Licensed Salaries				141,300		161,900	161,900	161,900
124 Temps-Classified Salaries	15,647	4,944		7,200				
131 Licensed Salaries-Add'l	18,048	32,028		35,000		24,200	24,200	24,200
132 Nonlicensed Salaries O/T	2,927	2,203						
139 Cell Phone Stipend	480	0						
151 Department Head Increments				21,287		47,411	47,411	47,411
152 Activity Increments		8,862		26,700				
1XX Salaries Total:	15,672,409	15,692,730	286.130	16,376,580	339.710	19,734,485	19,734,485	19,734,485
211 PERS Employer Contribution	2,623,407	3,401,907		4,737,348		5,192,315	5,192,315	5,192,315
213 PERS Tier 3 OPSRP	703,115	158,232						
214 PERS Debt Service	755,280	771,092						
220 Social Security Administration	1,150,294	1,155,218		1,252,808		1,509,688	1,509,688	1,509,688
231 Worker's Compensation	72,161	68,707		183,418		177,610	177,610	177,610
232 State Unemployment Insurance	59,791	59,980		81,883		59,203	59,203	59,203
243 Tax Sheltered Annuities	264,910	272,978		277,052		321,968	321,968	321,968
244 Insurance Benefits	4,043,228	4,207,235		4,000,070		4,910,858	4,910,858	4,910,858
2XX Employee Benefits Total:	9,672,187	10,095,349		10,532,579		12,171,642	12,171,642	12,171,642
319 Other Instruc.Prof.& Tech.Service	8,409	11,073		447,207		627,645	616,565	616,565
321 Equip. Rep.(Not On Serv. Contract)	125	2,110						
322 Repairs & Maint.Svcs.(On Contract)	6,868	119						
324 Rentals	4,358							
341 Travel - Local In-District		156		1,000		1,000	1,000	1,000
343 Travel & Fees, Student	952	186						
345 Food/Meals/Snacks	514	529						
353 Postage	4,515	3,358		3,350		3,400	3,400	3,400
389 Other Non-Instruc.Prof.&Tech. Serv	615	93						
3XX Purchased Services Total:	26,355	17,624		451,557		632,045	620,965	620,965
410 Supplies	290,096	242,827		313,467		329,376	329,376	329,376
415 Pacific Office Automation Copies				15,000		5,000	5,000	5,000
421 Textbooks	27,619	2,522		8,450		9,000	9,000	9,000
431 Library Books				1,000				
432 Reference Books		531						
440 Periodicals	246	1,478		1,000		1,500	1,500	1,500
441 Instructional Kits	329							
460 Non-Consumable Supplies	1,523	4,808		2,626		5,615	5,615	5,615
470 Computer Software	1,742	10,233		4,150		4,100	4,100	4,100
480 Computer Hardware	19,388	23,060		7,250		6,900	6,900	6,900
4XX Supplies & Materials Total:	340,943	285,458		352,943		361,491	361,491	361,491
1111 Regular Elementary School Prog Total:	25,711,894	26,091,161	286.130	27,713,658	339.710	32,899,664	32,888,584	32,888,584

# Program Budget Detail

General Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>1113 Elementary Extra-Curricular</b>								
131 Licensed Salaries-Add'l		470						
152 Activity Increments	5,834	1,127				34,599	34,599	34,599
<b>1XX Salaries Total:</b>	<b>5,834</b>	<b>1,596</b>				<b>34,599</b>	<b>34,599</b>	<b>34,599</b>
211 PERS Employer Contribution	578	129				9,228	9,228	9,228
213 PERS Tier 3 OPSRP	653							
214 PERS Debt Service	270	25						
220 Social Security Administration	425	117				2,647	2,647	2,647
231 Worker's Compensation	22	3				311	311	311
232 State Unemployment Insurance	22	6				104	104	104
<b>2XX Employee Benefits Total:</b>	<b>1,971</b>	<b>281</b>				<b>12,290</b>	<b>12,290</b>	<b>12,290</b>
<b>1113 Elementary Extra-Curricular Total:</b>	<b>7,804</b>	<b>1,877</b>				<b>46,889</b>	<b>46,889</b>	<b>46,889</b>
<b>1121 Regular Middle School Program</b>								
111 Licensed Salaries	7,804,451	7,381,598	131.800	7,817,448	130.000	7,891,000	7,891,000	7,891,000
112 Classified Salaries	143,227	124,942	3.800	106,451	0.698	20,314	20,314	20,314
121 Subs-Licensed Salaries	13,291	315,147		158,900		202,061	202,061	202,061
122 Subs-Classified Salaries		1,532						
123 Temps-Licensed Salaries				75,400		74,100	74,100	74,100
124 Temps-Classified Salaries				700				
131 Licensed Salaries-Add'l	11,013	23,510		65,533		22,408	22,408	22,408
132 Nonlicensed Salaries O/T	700	434						
139 Cell Phone Stipend	14							
151 Department Head Increments	200,002	221,851		169,307		172,019	172,019	172,019
154 Supervision-After Sch. Activities	216	8						
<b>1XX Salaries Total:</b>	<b>8,172,914</b>	<b>8,069,022</b>	<b>135.600</b>	<b>8,393,739</b>	<b>130.698</b>	<b>8,381,902</b>	<b>8,381,902</b>	<b>8,381,902</b>
211 PERS Employer Contribution	1,364,995	1,802,502		2,428,111		2,202,982	2,202,982	2,202,982
213 PERS Tier 3 OPSRP	367,614	77,197						
214 PERS Debt Service	394,516	410,080						
220 Social Security Administration	599,325	597,413		642,121		641,215	641,215	641,215
231 Worker's Compensation	36,538	34,923		94,010		75,437	75,437	75,437
232 State Unemployment Insurance	31,161	31,042		41,969		25,146	25,146	25,146
243 Tax Sheltered Annuities	143,427	143,057		142,990		140,526	140,526	140,526
244 Insurance Benefits	1,981,427	1,890,219		1,895,293		1,889,387	1,889,387	1,889,387
<b>2XX Employee Benefits Total:</b>	<b>4,919,003</b>	<b>4,986,433</b>		<b>5,244,493</b>		<b>4,974,693</b>	<b>4,974,693</b>	<b>4,974,693</b>
319 Other Instruc.Prof.& Tech.Service	4,128	7,483		196,925		196,095	196,095	196,095
321 Equip. Rep.(Not On Serv. Contract)	2,120	3,841		1,190		1,190	1,190	1,190
341 Travel - Local In-District	1,363	913		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District	1,578							
343 Travel & Fees, Student				250				
345 Food/Meals/Snacks	1,842	1,386						
353 Postage	2,782	3,453		250				
389 Other Non-Instruc.Prof.&Tech. Serv	1,000	729		300		400	400	400



# Program Budget Detail

General Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	14,812	17,805		199,915		198,685	198,685	198,685
410 Supplies	166,328	131,023		174,126		180,267	180,267	180,267
421 Textbooks	22,762	6,572		2,329		2,130	2,130	2,130
431 Library Books	38	209						
432 Reference Books	267	284						
440 Periodicals	430	1,687		100				
460 Non-Consumable Supplies	16,606	5,913		250		150	150	150
470 Computer Software	1,410	430		3,500		3,557	3,557	3,557
480 Computer Hardware	16,155			1,305		1,200	1,200	1,200
4XX Supplies & Materials Total:	223,996	146,119		181,610		187,304	187,304	187,304
541 Initial & Addnl. Equip. Purchases	998							
5XX Capital Outlay Total:	998							
864 Fuel		148						
8XX Maintenance Supplies Total:		148						
1121 Regular Middle School Program Total:	13,331,723	13,219,527	135.600	14,019,758	130.698	13,742,584	13,742,584	13,742,584
1122 Middle School Activities								
112 Classified Salaries	101							
121 Subs-Licensed Salaries	4,295	4,949						
124 Temps-Classified Salaries	510							
131 Licensed Salaries-Add'l	836	2,795						
132 Nonlicensed Salaries O/T	1,227	700						
152 Activity Increments	66,335	65,654		109,160		111,688	111,688	111,688
153 Athletic Increments	64,874	64,950		90,184		92,264	92,264	92,264
154 Supervision-After Sch. Activities	321	613		15,032		15,272	15,272	15,272
1XX Salaries Total:	138,500	139,661		214,376		219,224	219,224	219,224
211 PERS Employer Contribution	20,318	28,284		62,576		58,467	58,467	58,467
213 PERS Tier 3 OPSRP	5,837	633						
214 PERS Debt Service	5,761	6,279						
220 Social Security Administration	10,054	10,180		16,400		16,771	16,771	16,771
231 Worker's Compensation	602	587		2,401		1,973	1,973	1,973
232 State Unemployment Insurance	525	532		1,072		658	658	658
243 Tax Sheltered Annuities	43	898						
244 Insurance Benefits	1,900	12,311						
2XX Employee Benefits Total:	45,040	59,704		82,449		77,868	77,868	77,868
319 Other Instruc.Prof.& Tech.Service				1,000		990	990	990
324 Rentals	0	2,000						
343 Travel & Fees, Student				1,522				
389 Other Non-Instruc.Prof.&Tech. Serv	625							
3XX Purchased Services Total:	625	2,000		2,522		990	990	990

# Program Budget Detail

General Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	1,616	1,302		1,586		6,016	6,016	6,016
4XX Supplies & Materials Total:	1,616	1,302		1,586		6,016	6,016	6,016
1122 Middle School Activities Total:	185,781	202,666		300,933		304,098	304,098	304,098
1131 Regular High School Program								
111 Licensed Salaries	11,059,701	11,054,067	196.570	11,665,656	199.070	12,086,944	12,086,944	12,086,944
112 Classified Salaries	264,488	283,055	10.670	298,195	7.890	227,105	227,105	227,105
121 Subs-Licensed Salaries	1,284,339	418,529		252,300		297,296	297,296	297,296
122 Subs-Classified Salaries	7,568	5,558		1,000		2,000	2,000	2,000
123 Temps-Licensed Salaries		2,316		111,900		109,300	109,300	109,300
124 Temps-Classified Salaries	35,295	38,916		1,700				
131 Licensed Salaries-Add'l	48,991	59,774		80,263		58,972	58,972	58,972
132 Nonlicensed Salaries O/T	3,353	6,145		1,000		1,000	1,000	1,000
139 Cell Phone Stipend	932	1,019						
151 Department Head Increments	335,234	365,442		250,112		325,840	325,840	325,840
155 Extra Duty Online Lrn		36,900						
1XX Salaries Total:	13,039,902	12,271,721	207.240	12,662,126	206.960	13,108,457	13,108,457	13,108,457
211 PERS Employer Contribution	2,061,284	2,711,335		3,660,646		3,444,623	3,444,623	3,444,623
213 PERS Tier 3 OPSRP	551,461	109,276						
214 PERS Debt Service	594,922	611,847						
220 Social Security Administration	957,072	910,985		968,653		1,001,910	1,001,910	1,001,910
231 Worker's Compensation	57,951	53,440		141,816		117,872	117,872	117,872
232 State Unemployment Insurance	49,759	47,533		63,311		39,291	39,291	39,291
243 Tax Sheltered Annuities	208,665	218,097		214,110		216,416	216,416	216,416
244 Insurance Benefits	2,753,761	2,882,992		2,898,043		2,990,474	2,990,474	2,990,474
2XX Employee Benefits Total:	7,234,875	7,545,506		7,946,577		7,810,585	7,810,585	7,810,585
319 Other Instruc.Prof.& Tech.Service	8,264	2,872		272,594		276,253	276,253	276,253
321 Equip. Rep.(Not On Serv. Contract)	26,650	27,058		30,390		29,440	29,440	29,440
322 Repairs & Maint.Svcs.(On Contract)	11,463	184				900	900	900
324 Rentals	25,516	311				600	600	600
341 Travel - Local In-District	1,789	2,899		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District	1,652	2,080		500				
343 Travel & Fees, Student	2,261	1,338		1,207		2,000	2,000	2,000
345 Food/Meals/Snacks	1,402	2,755				2,250	2,250	2,250
346 In-District Expense	396	1,803		1,150		1,000	1,000	1,000
351 Telephone				300				
353 Postage	6,277	12,980		6,000		2,499	2,499	2,499
354 Advertising	998	314				300	300	300
374 Tuition Payments - Other				12,948				
389 Other Non-Instruc.Prof.&Tech. Serv	2,573	466		100,000				
3XX Purchased Services Total:	89,240	55,061		426,089		316,242	316,242	316,242
410 Supplies	199,425	202,927		217,717		239,210	239,210	239,210
415 Pacific Office Automation Copies		58,063		72,000				
421 Textbooks	33,476	13,095		8,250		7,900	7,900	7,900
432 Reference Books	100	327				1,000	1,000	1,000

# Program Budget Detail

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July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
440 Periodicals	1,860	774		1,935		1,640	1,640	1,640
460 Non-Consumable Supplies	17,103	16,580		28,498		26,465	26,465	26,465
470 Computer Software	9,508	7,429		8,780		5,780	5,780	5,780
480 Computer Hardware	29,855	24,016		6,750		16,500	16,500	16,500
4XX Supplies & Materials Total:	291,328	323,211		343,930		298,495	298,495	298,495
640 Dues And Fees	23,092	26,851		25,826		26,200	26,200	26,200
6XX Other Objects Total:	23,092	26,851		25,826		26,200	26,200	26,200
861 Vehicle Supplies		288		1,200				
864 Fuel	10,730	6,983						
8XX Maintenance Supplies Total:	10,730	7,272		1,200				
1131 Regular High School Program Total:	20,689,168	20,229,620	207.240	21,405,748	206.960	21,559,979	21,559,979	21,559,979
1132 Student Activities								
111 Licensed Salaries	406,594	375,449	6.200	367,846	6.200	376,340	376,340	376,340
112 Classified Salaries	302	2,393						
121 Subs-Licensed Salaries	15,880	19,995						
122 Subs-Classified Salaries	420	1,013						
124 Temps-Classified Salaries	5,750	4,536						
131 Licensed Salaries-Add'l	12,251	14,541						
132 Nonlicensed Salaries O/T	18,150	19,328						
139 Cell Phone Stipend	2,613	3,467						
151 Department Head Increments	47,961	46,179		39,004		36,420	36,420	36,420
152 Activity Increments	139,152	128,050		175,616		184,528	184,528	184,528
153 Athletic Increments	752,263	771,574		595,684		735,832	735,832	735,832
154 Supervision-After Sch. Activities	19,649	26,545		49,056		49,844	49,844	49,844
1XX Salaries Total:	1,420,986	1,413,068	6.200	1,227,206	6.200	1,382,964	1,382,964	1,382,964
211 PERS Employer Contribution	193,379	242,801		358,221		368,836	368,836	368,836
213 PERS Tier 3 OPSRP	25,592	6,346						
214 PERS Debt Service	49,085	52,895						
220 Social Security Administration	105,523	105,354		93,881		105,797	105,797	105,797
231 Worker's Compensation	6,159	5,736		13,745		12,447	12,447	12,447
232 State Unemployment Insurance	5,514	5,500		6,136		4,149	4,149	4,149
243 Tax Sheltered Annuities	8,157	12,941		6,696		6,696	6,696	6,696
244 Insurance Benefits	90,282	150,969		86,056		88,412	88,412	88,412
2XX Employee Benefits Total:	483,691	582,543		564,735		586,337	586,337	586,337
319 Other Instruc.Prof.& Tech.Service	29,822	12,074		27,000		30,000	30,000	30,000
321 Equip. Rep.(Not On Serv. Contract)	6,278	7,726		2,000		2,000	2,000	2,000
324 Rentals	18,448	19,249		18,700		20,900	20,900	20,900
325 Electricity	16,224	16,456		16,000		16,000	16,000	16,000
326 Heating Fuel		16						
341 Travel - Local In-District		35						
342 Travel & Exp. Out Of District	3,458	4,835		2,500		2,000	2,000	2,000
343 Travel & Fees, Student	6,937	5,507		5,650		6,650	6,650	6,650

# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
345 Food/Meals/Snacks	208							
346 In-District Expense	16			500				
353 Postage	560	242		500		250	250	250
389 Other Non-Instruc.Prof.&Tech. Serv	68,976	74,605		69,250		71,350	71,350	71,350
391 Football Services	11,728	11,000		11,000		11,000	11,000	11,000
392 Clean-Up, Parking & U Of O Super.	2,647	3,000		3,000		3,000	3,000	3,000
393 Security Personnel	12,249	13,680		12,000		13,012	13,012	13,012
397 Ambulance Service	5,409	5,000		5,000		5,000	5,000	5,000
3XX Purchased Services Total:	182,960	173,425		173,100		181,162	181,162	181,162
410 Supplies	59,553	61,978		63,517		97,073	97,073	97,073
419 Miscellaneous	4,154	0		7,300		8,000	8,000	8,000
460 Non-Consumable Supplies	4,806	19,240				4,000	4,000	4,000
470 Computer Software						3,000	3,000	3,000
480 Computer Hardware		1,593						
4XX Supplies & Materials Total:	68,513	82,811		70,817		112,073	112,073	112,073
541 Initial & Addnl. Equip. Purchases	10,694							
5XX Capital Outlay Total:	10,694							
640 Dues And Fees	12,604	19,347		16,800		13,300	13,300	13,300
641 Extra-Curricular Scholarships	96,496							
6XX Other Objects Total:	109,100	19,347		16,800		13,300	13,300	13,300
861 Vehicle Supplies		599						
864 Fuel	8,439	4,774						
8XX Maintenance Supplies Total:	8,439	5,372						
1132 Student Activities Total:	2,284,382	2,276,566	6.200	2,052,658	6.200	2,275,836	2,275,836	2,275,836
1210 Programs For Gifted & Talented								
111 Licensed Salaries	15,796	15,521	0.250	16,351	0.250	16,856	16,856	16,856
121 Subs-Licensed Salaries	2,204	2,028						
123 Temps-Licensed Salaries	19,054	11,633						
131 Licensed Salaries-Add'l	10,997	4,070						
151 Department Head Increments	7,675			8,286		8,419	8,419	8,419
1XX Salaries Total:	55,726	33,251	0.250	24,637	0.250	25,275	25,275	25,275
211 PERS Employer Contribution	6,838	4,996		7,191		6,741	6,741	6,741
213 PERS Tier 3 OPSRP	735							
214 PERS Debt Service	1,677	1,044						
220 Social Security Administration	4,150	2,487		1,885		1,934	1,934	1,934
231 Worker's Compensation	255	152		276		227	227	227
232 State Unemployment Insurance	217	130		123		76	76	76
243 Tax Sheltered Annuities		32		270		270	270	270
244 Insurance Benefits	3,384	3,865		3,470		3,565	3,565	3,565

# Program Budget Detail

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July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	17,255	12,706		13,215		12,813	12,813	12,813
341 Travel - Local In-District	91	249						
382 Legal Services	660			1,746		1,770	1,770	1,770
3XX Purchased Services Total:	751	249		1,746		1,770	1,770	1,770
410 Supplies		188						
432 Reference Books		74						
4XX Supplies & Materials Total:		263						
1210 Programs For Gifted & Talented Total:	73,731	46,469	0.250	39,598	0.250	39,858	39,858	39,858
1220 Restrictive Programs								
111 Licensed Salaries	15,960	39,428	0.800	42,482	5.600	328,994	328,994	328,994
112 Classified Salaries	1,791	25,784		170,014		188,787	188,787	188,787
121 Subs-Licensed Salaries	3,472							
123 Temps-Licensed Salaries	29,125	17,536				13,053	13,053	13,053
124 Temps-Classified Salaries	100,154	91,790				80,853	80,853	80,853
131 Licensed Salaries-Add'l	61,877	45,597				74,432	74,432	74,432
132 Nonlicensed Salaries O/T	44							
151 Department Head Increments				2,627		2,669	2,669	2,669
1XX Salaries Total:	212,424	220,135	0.800	215,123	5.600	688,788	688,788	688,788
211 PERS Employer Contribution	23,856	39,419		62,794		162,136	162,136	162,136
213 PERS Tier 3 OPSRP	9,986	3,397						
214 PERS Debt Service	8,109	8,619						
220 Social Security Administration	15,960	16,012		16,457		52,692	52,692	52,692
231 Worker's Compensation	990	993		2,409		6,199	6,199	6,199
232 State Unemployment Insurance	836	839		1,076		2,066	2,066	2,066
243 Tax Sheltered Annuities	948	2,340		864		7,050	7,050	7,050
244 Insurance Benefits	6,642	42,740		11,104		160,423	160,423	160,423
2XX Employee Benefits Total:	67,328	114,358		94,704		390,566	390,566	390,566
319 Other Instruc.Prof.& Tech.Service	334,385	364,441		151,207		153,286	153,286	153,286
322 Repairs & Maint.Svcs.(On Contract)	227							
324 Rentals	21,700	23,738		21,700		25,200	25,200	25,200
341 Travel - Local In-District	247	6				200	200	200
343 Travel & Fees, Student		98						
345 Food/Meals/Snacks	31	162				300	300	300
346 In-District Expense	167	73						
351 Telephone	59	36				75	75	75
353 Postage	532	490		550		560	560	560
389 Other Non-Instruc.Prof.&Tech. Serv		40		213,469		750	750	750
3XX Purchased Services Total:	357,348	389,083		386,926		180,371	180,371	180,371
410 Supplies	7,864	16,016		68,641		36,910	36,910	36,910
415 Pacific Office Automation Copies		292				350	350	350
421 Textbooks	483	1,807						

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
440 Periodicals	148	112						
460 Non-Consumable Supplies	594							
4XX Supplies & Materials Total:	9,089	18,227		68,641		37,260	37,260	37,260
864 Fuel	146							
8XX Maintenance Supplies Total:	146							
1220 Restrictive Programs Total:	646,334	741,802	0.800	765,394	5.600	1,296,985	1,296,985	1,296,985
1221 Elementary-Restricted								
111 Licensed Salaries		197,563	4.000	211,644	4.000	205,392	205,392	205,392
112 Classified Salaries	478,173	920,011	41.360	1,059,526	43.203	1,118,833	1,118,833	1,118,833
121 Subs-Licensed Salaries		6,678						
124 Temps-Classified Salaries	5,557	8,219						
131 Licensed Salaries-Add'l		1,531						
1XX Salaries Total:	483,730	1,134,002	45.360	1,271,170	47.203	1,324,225	1,324,225	1,324,225
211 PERS Employer Contribution	79,809	206,743		371,054		353,171	353,171	353,171
213 PERS Tier 3 OPSRP	21,684	17,491						
214 PERS Debt Service	22,830	48,657						
220 Social Security Administration	35,238	81,273		97,244		101,303	101,303	101,303
231 Worker's Compensation	2,479	5,216		14,237		11,918	11,918	11,918
232 State Unemployment Insurance	1,856	4,218		6,356		3,973	3,973	3,973
243 Tax Sheltered Annuities	2,850	4,853		11,351		12,097	12,097	12,097
244 Insurance Benefits	237,478	553,261		635,387		682,619	682,619	682,619
2XX Employee Benefits Total:	404,223	921,712		1,135,630		1,165,081	1,165,081	1,165,081
1221 Elementary-Restricted Total:	887,954	2,055,714	45.360	2,406,800	47.203	2,489,305	2,489,305	2,489,305
1222 Middle School-Restricted								
111 Licensed Salaries		50,567	1.000	52,911	1.000	51,348	51,348	51,348
112 Classified Salaries	192,831	200,673	5.940	158,866	12.000	309,381	309,381	309,381
124 Temps-Classified Salaries	1,848	6,635						
131 Licensed Salaries-Add'l		215						
132 Nonlicensed Salaries O/T		2,437						
1XX Salaries Total:	194,679	260,526	6.940	211,777	13.000	360,729	360,729	360,729
211 PERS Employer Contribution	30,393	38,956		61,818		96,207	96,207	96,207
213 PERS Tier 3 OPSRP	11,254	1,515						
214 PERS Debt Service	9,473	8,713						
220 Social Security Administration	13,523	18,817		16,201		27,596	27,596	27,596
231 Worker's Compensation	911	1,229		2,372		3,247	3,247	3,247
232 State Unemployment Insurance	666	970		1,059		1,082	1,082	1,082
243 Tax Sheltered Annuities	772	1,143		2,090		3,240	3,240	3,240
244 Insurance Benefits	87,750	124,963		97,159		188,020	188,020	188,020
2XX Employee Benefits Total:	154,741	196,305		180,698		319,391	319,391	319,391

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1222 Middle School-Restricted Total:	349,420	456,832	6.940	392,475	13.000	680,120	680,120	680,120
1223 High School-Restricted								
111 Licensed Salaries	233,762	212,756	5.000	263,405	5.000	275,085	275,085	275,085
112 Classified Salaries	669,764	619,342	25.670	713,386	24.500	692,785	692,785	692,785
121 Subs-Licensed Salaries		11,273						
124 Temps-Classified Salaries	8,958	12,308						
131 Licensed Salaries-Add'l		378						
1XX Salaries Total:	912,484	856,056	30.670	976,791	29.500	967,870	967,870	967,870
211 PERS Employer Contribution	118,895	185,475		285,125		258,131	258,131	258,131
213 PERS Tier 3 OPSRP	76,121	12,538						
214 PERS Debt Service	44,781	43,099						
220 Social Security Administration	67,195	61,589		74,725		74,042	74,042	74,042
231 Worker's Compensation	4,431	4,116		7,812		5,899	5,899	5,899
232 State Unemployment Insurance	3,399	3,156		4,884		2,904	2,904	2,904
243 Tax Sheltered Annuities	8,321	7,326		9,764		9,810	9,810	9,810
244 Insurance Benefits	409,360	396,499		429,293		426,060	426,060	426,060
2XX Employee Benefits Total:	732,503	713,799		811,603		776,845	776,845	776,845
1223 High School-Restricted Total:	1,644,987	1,569,856	30.670	1,788,395	29.500	1,744,715	1,744,715	1,744,715
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	239,956	329,051	5.000	285,054	5.000	314,415	314,415	314,415
112 Classified Salaries	18,906	13,462	1.000	34,068	1.000	25,796	25,796	25,796
131 Licensed Salaries-Add'l	367							
1XX Salaries Total:	259,229	342,512	6.000	319,122	6.000	340,211	340,211	340,211
211 PERS Employer Contribution	58,234	80,469		93,152		90,734	90,734	90,734
213 PERS Tier 3 OPSRP		1,254						
214 PERS Debt Service	12,849	17,769						

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	19,343	25,201		24,413		26,026	26,026	26,026
231 Worker's Compensation	1,186	1,529		3,574		3,062	3,062	3,062
232 State Unemployment Insurance	1,011	1,310		1,596		1,021	1,021	1,021
243 Tax Sheltered Annuities	5,036	7,346		5,570		5,580	5,580	5,580
244 Insurance Benefits	64,415	90,092		83,420		85,780	85,780	85,780
2XX Employee Benefits Total:	162,074	224,969		211,724		212,203	212,203	212,203
319 Other Instruc.Prof.& Tech.Service	10,735			6,500		6,591	6,591	6,591
3XX Purchased Services Total:	10,735			6,500		6,591	6,591	6,591
1229 Other Restrictive Programs Total:	432,038	567,481	6.000	537,346	6.000	559,005	559,005	559,005
1250 Less Restrictive Students W Di								
111 Licensed Salaries		3,465						
112 Classified Salaries	0	-101						
121 Subs-Licensed Salaries	3,062	6,340		72,400		98,900	98,900	98,900
122 Subs-Classified Salaries	108,842	189,114		95,000		188,800	188,800	188,800
123 Temps-Licensed Salaries				34,400		38,700	38,700	38,700
124 Temps-Classified Salaries				30,200				
151 Department Head Increments				29,905		30,385	30,385	30,385
1XX Salaries Total:	111,905	198,817		261,905		356,785	356,785	356,785
211 PERS Employer Contribution	488	7,629		29,964		28,908	28,908	28,908
213 PERS Tier 3 OPSRP	1,315	629						
214 PERS Debt Service	502	1,599						
220 Social Security Administration	8,459	14,903		20,036		27,294	27,294	27,294
231 Worker's Compensation	508	963		2,933		3,211	3,211	3,211
232 State Unemployment Insurance	442	778		1,310		1,070	1,070	1,070
243 Tax Sheltered Annuities	0							
244 Insurance Benefits	908	1,376		5,756		12,471	12,471	12,471
2XX Employee Benefits Total:	12,623	27,878		59,998		72,955	72,955	72,955
324 Rentals		68						
351 Telephone	839	477		1,000				
3XX Purchased Services Total:	839	544		1,000				
410 Supplies				7,267		20,518	20,518	20,518
421 Textbooks				6,250		88,970	88,970	88,970
4XX Supplies & Materials Total:				13,517		109,488	109,488	109,488
1250 Less Restrictive Students W Di Total:	125,367	227,239		336,420		539,228	539,228	539,228
1251 Elem-Less Restricted								
111 Licensed Salaries	1,417,470	1,265,994	28.740	1,640,799	29.985	1,770,105	1,770,105	1,770,105
112 Classified Salaries	696,858	616,163	27.790	745,416	33.653	905,910	905,910	905,910
121 Subs-Licensed Salaries		685						
124 Temps-Classified Salaries	9,695	12,703						



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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Salaries-Add'l	266	181						
1XX Salaries Total:	2,124,290	1,895,727	56.530	2,386,216	63.638	2,676,015	2,676,015	2,676,015
211 PERS Employer Contribution	298,943	391,410		696,536		713,693	713,693	713,693
213 PERS Tier 3 OPSRP	137,869	22,535						
214 PERS Debt Service	99,560	89,579						
220 Social Security Administration	154,219	138,626		182,546		204,715	204,715	204,715
231 Worker's Compensation	10,046	8,506		26,726		24,084	24,084	24,084
232 State Unemployment Insurance	7,974	7,099		11,931		8,028	8,028	8,028
243 Tax Sheltered Annuities	38,762	30,813		35,764		38,441	38,441	38,441
244 Insurance Benefits	740,034	688,866		788,527		914,882	914,882	914,882
2XX Employee Benefits Total:	1,487,407	1,377,433		1,742,029		1,903,843	1,903,843	1,903,843
389 Other Non-Instruc.Prof.&Tech. Serv	535							
3XX Purchased Services Total:	535							
1251 Elem-Less Restricted Total:	3,612,232	3,273,160	56.530	4,128,245	63.638	4,579,858	4,579,858	4,579,858
1252 Ms-Less Restricted								
111 Licensed Salaries	736,750	877,171	15.000	854,680	14.600	856,543	856,543	856,543
112 Classified Salaries	313,795	275,132	11.000	295,228	12.186	328,468	328,468	328,468
124 Temps-Classified Salaries	5,891	3,817						
131 Licensed Salaries-Add'l	1,106							
1XX Salaries Total:	1,057,541	1,156,120	26.000	1,149,908	26.786	1,185,011	1,185,011	1,185,011
211 PERS Employer Contribution	162,476	262,338		335,658		316,042	316,042	316,042
213 PERS Tier 3 OPSRP	66,561	18,654						
214 PERS Debt Service	52,030	60,272						
220 Social Security Administration	77,507	85,487		87,968		90,653	90,653	90,653
231 Worker's Compensation	4,974	5,391		12,879		10,665	10,665	10,665
232 State Unemployment Insurance	4,008	4,439		5,750		3,555	3,555	3,555
243 Tax Sheltered Annuities	19,031	22,049		18,070		17,961	17,961	17,961
244 Insurance Benefits	359,473	368,339		362,420		384,649	384,649	384,649
2XX Employee Benefits Total:	746,059	826,969		822,745		823,527	823,527	823,527
1252 Ms-Less Restricted Total:	1,803,599	1,983,090	26.000	1,972,653	26.786	2,008,537	2,008,537	2,008,537
1253 Hs-Less Restricted								
111 Licensed Salaries	940,772	850,743	16.000	918,536	14.500	863,566	863,566	863,566
112 Classified Salaries	133,759	164,606	5.880	172,629	7.250	213,651	213,651	213,651
124 Temps-Classified Salaries	2,384	1,501						
131 Licensed Salaries-Add'l	1,182							
1XX Salaries Total:	1,078,098	1,016,849	21.880	1,091,165	21.750	1,077,217	1,077,217	1,077,217
211 PERS Employer Contribution	167,824	236,484		318,511		287,294	287,294	287,294
213 PERS Tier 3 OPSRP	67,814	11,100						
214 PERS Debt Service	53,492	52,957						

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	79,422	75,643		83,474		82,407	82,407	82,407
231 Worker's Compensation	4,978	4,705		12,221		9,695	9,695	9,695
232 State Unemployment Insurance	4,135	3,926		5,456		3,232	3,232	3,232
243 Tax Sheltered Annuities	25,943	21,280		18,280		16,965	16,965	16,965
244 Insurance Benefits	318,329	296,481		304,518		311,750	311,750	311,750
2XX Employee Benefits Total:	721,939	702,575		742,459		711,343	711,343	711,343
319 Other Instruc.Prof.& Tech.Service	92,441	90,226		90,910		92,183	92,183	92,183
351 Telephone						2,000	2,000	2,000
3XX Purchased Services Total:	92,441	90,226		90,910		94,183	94,183	94,183
1253 Hs-Less Restricted Total:	1,892,477	1,809,650	21.880	1,924,534	21.750	1,882,743	1,882,743	1,882,743
1254 Other-Less Restricted Prgs								
111 Licensed Salaries	96,479	82,472	1.500	92,514	2.150	126,846	126,846	126,846
112 Classified Salaries	21,752	37,895	1.500	40,313	1.500	37,700	37,700	37,700
124 Temps-Classified Salaries	6,823	350						
1XX Salaries Total:	125,055	120,718	3.000	132,827	3.650	164,545	164,545	164,545
211 PERS Employer Contribution	22,174	27,480		38,772		43,884	43,884	43,884
213 PERS Tier 3 OPSRP	3,999	1,312						
214 PERS Debt Service	5,822	6,316						
220 Social Security Administration	9,312	8,857		10,161		12,588	12,588	12,588
231 Worker's Compensation	563	555		1,488		1,481	1,481	1,481
232 State Unemployment Insurance	487	463		664		494	494	494
243 Tax Sheltered Annuities	1,918	2,589		1,875		2,592	2,592	2,592
244 Insurance Benefits	31,949	40,834		41,850		52,379	52,379	52,379
2XX Employee Benefits Total:	76,224	88,406		94,810		113,417	113,417	113,417
1254 Other-Less Restricted Prgs Total:	201,279	209,124	3.000	227,637	3.650	277,963	277,963	277,963
1260 Early Intervention								
111 Licensed Salaries	42,523	62,299	1.250	74,561	1.250	77,845	77,845	77,845
139 Cell Phone Stipend	30	41						
151 Department Head Increments				3,044		3,093	3,093	3,093
1XX Salaries Total:	42,553	62,340	1.250	77,605	1.250	80,938	80,938	80,938
211 PERS Employer Contribution	3,836	12,797		22,653		21,586	21,586	21,586
213 PERS Tier 3 OPSRP	5,059	1,660						
214 PERS Debt Service	2,100	3,240						
220 Social Security Administration	3,212	4,702		5,937		6,192	6,192	6,192
231 Worker's Compensation	192	277		869		728	728	728
232 State Unemployment Insurance	168	246		388		243	243	243
243 Tax Sheltered Annuities	627	1,114		1,350		1,350	1,350	1,350
244 Insurance Benefits	12,936	15,880		17,350		17,825	17,825	17,825
2XX Employee Benefits Total:	28,130	39,915		48,547		47,924	47,924	47,924

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
319 Other Instruc.Prof.& Tech.Service	38,565	54,165						
3XX Purchased Services Total:	38,565	54,165						
410 Supplies	1,513	3,036		3,071		3,114	3,114	3,114
4XX Supplies & Materials Total:	1,513	3,036		3,071		3,114	3,114	3,114
1260 Early Intervention Total:	110,760	159,455	1.250	129,222	1.250	131,976	131,976	131,976
1271 Remediation								
112 Classified Salaries	20,803							
1XX Salaries Total:	20,803							
211 PERS Employer Contribution	2,910							
213 PERS Tier 3 OPSRP	1,413							
214 PERS Debt Service	1,013							
220 Social Security Administration	1,389							
231 Worker's Compensation	80							
232 State Unemployment Insurance	75							
244 Insurance Benefits	10,547							
2XX Employee Benefits Total:	17,427							
470 Computer Software	4,000							
4XX Supplies & Materials Total:	4,000							
1271 Remediation Total:	42,230							
1280 Alternative Education								
111 Licensed Salaries	380,893	268,185	5.270	333,035	5.267	344,766	344,766	344,766
112 Classified Salaries	68,129	14,370	0.540	15,024	1.115	38,662	38,662	38,662
121 Subs-Licensed Salaries	3,978	26,024						
122 Subs-Classified Salaries	890	96						
123 Temps-Licensed Salaries	49,745	42,374				97,707	97,707	97,707
131 Licensed Salaries-Add'l	14,352	17,442		5,056		10,298	10,298	10,298
132 Nonlicensed Salaries O/T	118	62						
139 Cell Phone Stipend	210	193						
151 Department Head Increments	2,516	2,526		14,388		14,619	14,619	14,619
1XX Salaries Total:	520,831	371,270	5.810	367,504	6.382	506,052	506,052	506,052
211 PERS Employer Contribution	91,082	79,163		107,274		134,964	134,964	134,964
213 PERS Tier 3 OPSRP	10,422	1,600						
214 PERS Debt Service	23,206	17,258						
220 Social Security Administration	38,571	27,185		28,114		38,713	38,713	38,713
231 Worker's Compensation	2,377	1,669		4,116		4,554	4,554	4,554
232 State Unemployment Insurance	1,986	1,416		1,838		1,518	1,518	1,518
243 Tax Sheltered Annuities	5,143	4,725		5,783		5,889	5,889	5,889
244 Insurance Benefits	116,207	74,546		80,718		91,253	91,253	91,253

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	288,994	207,563		227,844		276,892	276,892	276,892
311 Instruction Services	2,057,194	2,027,569		1,941,455		2,445,942	2,445,942	2,445,942
319 Other Instruc.Prof. & Tech.Service	108,264	124,950		367,680		344,327	344,327	344,327
322 Repairs & Maint.Svcs.(On Contract)	212							
341 Travel - Local In-District	258	725		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District		856		1,500		1,500	1,500	1,500
343 Travel & Fees, Student	86							
345 Food/Meals/Snacks	1,492	3,004						
346 In-District Expense	913	229		2,000		2,000	2,000	2,000
351 Telephone	457	202		500		507	507	507
353 Postage	26	1						
389 Other Non-Instruc.Prof.&Tech. Serv	127,668	92,697		119,982		176,906	176,906	176,906
3XX Purchased Services Total:	2,296,569	2,250,235		2,434,117		2,972,182	2,972,182	2,972,182
410 Supplies	18,162	21,588		23,728		32,601	32,601	32,601
415 Pacific Office Automation Copies		218						
421 Textbooks		55,979						
431 Library Books	216	63						
432 Reference Books	445	417						
440 Periodicals	215	219		200		200	200	200
460 Non-Consumable Supplies		3,171		1,000		1,000	1,000	1,000
470 Computer Software	540	902		13,596		13,786	13,786	13,786
480 Computer Hardware	4,398	599		2,500		2,500	2,500	2,500
4XX Supplies & Materials Total:	23,975	83,155		41,024		50,087	50,087	50,087
640 Dues And Fees	1,329	100		600				
655 Judg.& Settlem.Against The Distric		26,393						
6XX Other Objects Total:	1,329	26,493		600				
1280 Alternative Education Total:	3,131,698	2,938,716	5.810	3,071,089	6.382	3,805,213	3,805,213	3,805,213
1288 Charter Flow-Through								
360 Charter School Payments	3,394,788	3,984,709		4,471,000		4,764,000	4,764,000	4,764,000
361 Charter School Local Option Pmts	252,155	229,140		257,400		388,400	388,400	388,400
3XX Purchased Services Total:	3,646,943	4,213,849		4,728,400		5,152,400	5,152,400	5,152,400
720 Flow-Through	50,943	56,802		61,000		65,000	65,000	65,000
7XX Transfers Total:	50,943	56,802		61,000		65,000	65,000	65,000
1288 Charter Flow-Through Total:	3,697,886	4,270,651		4,789,400		5,217,400	5,217,400	5,217,400
1291 English Language Learner								
111 Licensed Salaries	688,666	644,777	12.550	714,572	12.550	746,185	746,185	746,185
112 Classified Salaries	124,402	126,904	4.250	126,140	4.250	125,529	125,529	125,529
121 Subs-Licensed Salaries	1,304	4,696						
122 Subs-Classified Salaries	657	942						

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
131 Licensed Salaries-Add'l	616	1,995						
132 Nonlicensed Salaries O/T	119	42						
139 Cell Phone Stipend	520	424						
151 Department Head Increments		7,431						
<b>1XX Salaries Total:</b>	<b>816,285</b>	<b>787,212</b>	<b>16.800</b>	<b>840,712</b>	<b>16.800</b>	<b>871,714</b>	<b>871,714</b>	<b>871,714</b>
211 PERS Employer Contribution	123,988	172,838		245,404		232,486	232,486	232,486
213 PERS Tier 3 OPSRP	51,690	11,742						
214 PERS Debt Service	39,958	40,316						
220 Social Security Administration	59,320	57,884		64,314		66,686	66,686	66,686
231 Worker's Compensation	3,690	3,452		9,416		7,845	7,845	7,845
232 State Unemployment Insurance	3,102	3,010		4,204		2,615	2,615	2,615
243 Tax Sheltered Annuities	17,460	15,167		14,277		14,319	14,319	14,319
244 Insurance Benefits	231,374	254,254		233,779		240,503	240,503	240,503
<b>2XX Employee Benefits Total:</b>	<b>530,581</b>	<b>558,662</b>		<b>571,393</b>		<b>564,455</b>	<b>564,455</b>	<b>564,455</b>
319 Other Instruc.Prof.& Tech.Service	1,815	1,380		1,500		3,500	3,500	3,500
322 Repairs & Maint.Svcs.(On Contract)	297			200		200	200	200
341 Travel - Local In-District	3,569	3,241		3,800		4,300	4,300	4,300
342 Travel & Exp. Out Of District	506	849		1,000		3,000	3,000	3,000
345 Food/Meals/Snacks	796	895		1,500		1,500	1,500	1,500
346 In-District Expense	126	375		500		500	500	500
351 Telephone				100		100	100	100
353 Postage	9	37		50		50	50	50
389 Other Non-Instruc.Prof.&Tech. Serv	6,208	6,047		7,500		500	500	500
<b>3XX Purchased Services Total:</b>	<b>13,326</b>	<b>12,823</b>		<b>16,150</b>		<b>13,650</b>	<b>13,650</b>	<b>13,650</b>
410 Supplies	4,509	3,996		4,796		4,570	4,570	4,570
415 Pacific Office Automation Copies		259				310	310	310
421 Textbooks	980	1,133		2,130		3,130	3,130	3,130
431 Library Books	16	140		2,000		1,000	1,000	1,000
432 Reference Books	451	3,831		1,000		1,000	1,000	1,000
440 Periodicals				100		100	100	100
460 Non-Consumable Supplies	630			1,000		1,000	1,000	1,000
470 Computer Software	599	269		200		200	200	200
480 Computer Hardware	8,830	7,901		5,000		8,000	8,000	8,000
<b>4XX Supplies &amp; Materials Total:</b>	<b>16,015</b>	<b>17,530</b>		<b>16,226</b>		<b>19,310</b>	<b>19,310</b>	<b>19,310</b>
640 Dues And Fees	60			100		100	100	100
<b>6XX Other Objects Total:</b>	<b>60</b>			<b>100</b>		<b>100</b>	<b>100</b>	<b>100</b>
<b>1291 English Language Learner Total:</b>	<b>1,376,267</b>	<b>1,376,227</b>	<b>16.800</b>	<b>1,444,581</b>	<b>16.800</b>	<b>1,469,229</b>	<b>1,469,229</b>	<b>1,469,229</b>
<b>1294 Youth Corrections</b>								
111 Licensed Salaries	31,593	15,957	0.500	34,037	0.500	35,652	35,652	35,652
<b>1XX Salaries Total:</b>	<b>31,593</b>	<b>15,957</b>	<b>0.500</b>	<b>34,037</b>	<b>0.500</b>	<b>35,652</b>	<b>35,652</b>	<b>35,652</b>
211 PERS Employer Contribution	7,169	4,043		9,935		9,508	9,508	9,508

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service	1,579	845						
220 Social Security Administration	2,391	1,218		2,604		2,727	2,727	2,727
231 Worker's Compensation	144	71		381		321	321	321
232 State Unemployment Insurance	125	64		170		107	107	107
243 Tax Sheltered Annuities	900	450		540		540	540	540
244 Insurance Benefits	6,725	3,415		6,940		7,130	7,130	7,130
2XX Employee Benefits Total:	19,032	10,107		20,571		20,333	20,333	20,333
1294 Youth Corrections Total:	50,625	26,063	0.500	54,608	0.500	55,985	55,985	55,985
1460 Special Programs Summer School								
112 Classified Salaries	670	1,515						
123 Temps-Licensed Salaries		4,148						
124 Temps-Classified Salaries	19,233	8,752						
131 Licensed Salaries-Add'l	68,218	43,839		33,945		64,198	64,198	64,198
132 Nonlicensed Salaries O/T		270						
1XX Salaries Total:	88,121	58,524		33,945		64,198	64,198	64,198
211 PERS Employer Contribution	11,326	8,277		9,909		17,122	17,122	17,122
213 PERS Tier 3 OPSRP	6,362	3,184						
214 PERS Debt Service	4,491	2,383						
220 Social Security Administration	6,543	4,367		2,597		4,911	4,911	4,911
231 Worker's Compensation	414	226		380		578	578	578
232 State Unemployment Insurance	344	229		170		193	193	193
243 Tax Sheltered Annuities	221	299						
244 Insurance Benefits	3,594	6,007						
2XX Employee Benefits Total:	33,295	24,973		13,055		22,803	22,803	22,803
319 Other Instruc.Prof.& Tech.Service	7,250	120		38,000		40,000	40,000	40,000
331 Pupil Transp. To And From School	1,440	2,281						
342 Travel & Exp. Out Of District		2,293						
343 Travel & Fees, Student	1,929	113						
345 Food/Meals/Snacks	4,266	499						
346 In-District Expense	4,935							
353 Postage	72	115						
3XX Purchased Services Total:	19,892	5,420		38,000		40,000	40,000	40,000
410 Supplies	4,585	3,430		4,257		42,317	42,317	42,317
421 Textbooks		51						
4XX Supplies & Materials Total:	4,585	3,481		4,257		42,317	42,317	42,317
868 Other Than Home To School				11,000		11,000	11,000	11,000
8XX Maintenance Supplies Total:				11,000		11,000	11,000	11,000
1460 Special Programs Summer School Total:	145,892	92,399		100,257		180,318	180,318	180,318

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	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1XXX Instruction Total:	82,476,558	83,825,343	856.960	89,601,408	925.877	97,787,487	97,776,407	97,776,407

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>2110 Attendance &amp; Social Work Servi</b>								
111 Licensed Salaries	144,230	233,017	4.250	263,791	4.250	258,350	258,350	258,350
112 Classified Salaries	7,801							
123 Temps-Licensed Salaries	28,790	33,859						
131 Licensed Salaries-Add'l	2,512							
139 Cell Phone Stipend	239							
151 Department Head Increments				4,529		4,602	4,602	4,602
<b>1XX Salaries Total:</b>	<b>183,571</b>	<b>266,876</b>	<b>4.250</b>	<b>268,320</b>	<b>4.250</b>	<b>262,952</b>	<b>262,952</b>	<b>262,952</b>
211 PERS Employer Contribution	24,887	52,936		78,323		70,129	70,129	70,129
213 PERS Tier 3 OPSRP	8,948	3,875						
214 PERS Debt Service	7,695	12,277						
220 Social Security Administration	13,152	19,760		20,526		20,116	20,116	20,116
231 Worker's Compensation	837	1,215		3,005		2,367	2,367	2,367
232 State Unemployment Insurance	688	1,039		1,342		789	789	789
243 Tax Sheltered Annuities	3,392	4,681		4,590		4,590	4,590	4,590
244 Insurance Benefits	36,646	54,788		58,990		60,605	60,605	60,605
<b>2XX Employee Benefits Total:</b>	<b>96,246</b>	<b>150,572</b>		<b>166,776</b>		<b>158,595</b>	<b>158,595</b>	<b>158,595</b>
<b>2110 Attendance &amp; Social Work Servi Total:</b>	<b>279,818</b>	<b>417,448</b>	<b>4.250</b>	<b>435,096</b>	<b>4.250</b>	<b>421,547</b>	<b>421,547</b>	<b>421,547</b>
<b>2115 Student Safety</b>								
112 Classified Salaries	197,554	161,265	8.030	179,208	11.224	323,156	323,156	323,156
122 Subs-Classified Salaries		51						
124 Temps-Classified Salaries		1,469				3,675	3,675	3,675
132 Nonlicensed Salaries O/T	228	551						
<b>1XX Salaries Total:</b>	<b>197,781</b>	<b>163,335</b>	<b>8.030</b>	<b>179,208</b>	<b>11.224</b>	<b>326,831</b>	<b>326,831</b>	<b>326,831</b>
211 PERS Employer Contribution	32,495	34,294		52,311		86,186	86,186	86,186
213 PERS Tier 3 OPSRP	8,861	1,122						
214 PERS Debt Service	9,483	7,576						
220 Social Security Administration	14,299	11,860		13,709		25,003	25,003	25,003
231 Worker's Compensation	1,591	973		3,180		3,870	3,870	3,870
232 State Unemployment Insurance	752	620		896		980	980	980
243 Tax Sheltered Annuities	1,351	1,043		1,365		2,020	2,020	2,020
244 Insurance Benefits	110,228	92,492		112,581		162,524	162,524	162,524
<b>2XX Employee Benefits Total:</b>	<b>179,060</b>	<b>149,979</b>		<b>184,042</b>		<b>280,583</b>	<b>280,583</b>	<b>280,583</b>
389 Other Non-Instruc.Prof.&Tech. Serv	298,647	347,823		361,000		373,092	373,092	373,092
<b>3XX Purchased Services Total:</b>	<b>298,647</b>	<b>347,823</b>		<b>361,000</b>		<b>373,092</b>	<b>373,092</b>	<b>373,092</b>
<b>2115 Student Safety Total:</b>	<b>675,489</b>	<b>661,137</b>	<b>8.030</b>	<b>724,251</b>	<b>11.224</b>	<b>980,506</b>	<b>980,506</b>	<b>980,506</b>
<b>2122 Counseling Services</b>								
111 Licensed Salaries	1,426,207	1,357,972	23.000	1,364,590	23.750	1,441,625	1,441,625	1,441,625
112 Classified Salaries	6,710							
121 Subs-Licensed Salaries				105,700		98,500	98,500	98,500
123 Temps-Licensed Salaries	2,404			50,200		38,500	38,500	38,500



# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
124 Temps-Classified Salaries				63,200				
131 Licensed Salaries-Add'l	3,408	20,524						
139 Cell Phone Stipend	212							
<b>1XX Salaries Total:</b>	<b>1,438,942</b>	<b>1,378,496</b>	<b>23.000</b>	<b>1,583,690</b>	<b>23.750</b>	<b>1,578,625</b>	<b>1,578,625</b>	<b>1,578,625</b>
211 PERS Employer Contribution	204,638	308,514		429,318		405,190	405,190	405,190
213 PERS Tier 3 OPSRP	98,486	20,047						
214 PERS Debt Service	69,063	71,478						
220 Social Security Administration	105,231	101,135		121,152		120,765	120,765	120,765
231 Worker's Compensation	6,130	5,724		17,737		14,208	14,208	14,208
232 State Unemployment Insurance	5,446	5,260		7,918		4,736	4,736	4,736
243 Tax Sheltered Annuities	27,127	28,303		24,840		25,650	25,650	25,650
244 Insurance Benefits	353,170	349,532		327,643		351,096	351,096	351,096
<b>2XX Employee Benefits Total:</b>	<b>869,293</b>	<b>889,992</b>		<b>928,610</b>		<b>921,644</b>	<b>921,644</b>	<b>921,644</b>
319 Other Instruc.Prof.& Tech.Service	4,596	6,101		5,821		5,775	5,775	5,775
341 Travel - Local In-District	75	108						
342 Travel & Exp. Out Of District	484			200		200	200	200
345 Food/Meals/Snacks	781	323						
346 In-District Expense	36	268		425		425	425	425
353 Postage	635	1,154		2,000		2,000	2,000	2,000
389 Other Non-Instruc.Prof.&Tech. Serv	1,700	1,825		1,600		1,600	1,600	1,600
<b>3XX Purchased Services Total:</b>	<b>8,308</b>	<b>9,779</b>		<b>10,046</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
410 Supplies	4,555	6,590		12,047		12,185	12,185	12,185
421 Textbooks	370	259		340		340	340	340
432 Reference Books	348	176						
440 Periodicals	36			40				
460 Non-Consumable Supplies	270							
470 Computer Software	3,175							
480 Computer Hardware	1,877	500						
<b>4XX Supplies &amp; Materials Total:</b>	<b>10,630</b>	<b>7,525</b>		<b>12,427</b>		<b>12,525</b>	<b>12,525</b>	<b>12,525</b>
640 Dues And Fees	178							
<b>6XX Other Objects Total:</b>	<b>178</b>							
<b>2122 Counseling Services Total:</b>	<b>2,327,351</b>	<b>2,285,791</b>	<b>23.000</b>	<b>2,534,773</b>	<b>23.750</b>	<b>2,522,794</b>	<b>2,522,794</b>	<b>2,522,794</b>
<b>2129 Other Guidance Services</b>								
112 Classified Salaries	5,025	14,346						
<b>1XX Salaries Total:</b>	<b>5,025</b>	<b>14,346</b>						
211 PERS Employer Contribution		2,686						
214 PERS Debt Service		559						
220 Social Security Administration	385	1,097						
231 Worker's Compensation	24	70						
232 State Unemployment Insurance	20	57						

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	429	4,470						
2129 Other Guidance Services Total:	5,454	18,816						
2131 Health Services								
111 Licensed Salaries	491,624	469,565	11.000	585,184	11.115	611,745	611,745	611,745
112 Classified Salaries	177,490	146,166	5.800	171,552	5.800	159,657	159,657	159,657
122 Subs-Classified Salaries		278						
123 Temps-Licensed Salaries		21,408						
131 Licensed Salaries-Add'l	4,297	2,944						
132 Nonlicensed Salaries O/T		160						
139 Cell Phone Stipend	1,655	2,131						
151 Department Head Increments	7,401	7,166		7,249		7,365	7,365	7,365
1XX Salaries Total:	682,467	649,816	16.800	763,985	16.915	778,767	778,767	778,767
211 PERS Employer Contribution	126,171	137,488		223,007		207,697	207,697	207,697
213 PERS Tier 3 OPSRP	24,354	1,113						
214 PERS Debt Service	33,678	28,946						
220 Social Security Administration	49,960	47,699		58,445		59,576	59,576	59,576
231 Worker's Compensation	2,778	2,746		8,557		7,009	7,009	7,009
232 State Unemployment Insurance	2,612	2,494		3,820		2,336	2,336	2,336
243 Tax Sheltered Annuities	11,457	8,828		12,866		13,048	13,048	13,048
244 Insurance Benefits	206,397	195,901		233,996		242,484	242,484	242,484
2XX Employee Benefits Total:	457,407	425,215		540,691		532,150	532,150	532,150
321 Equip. Rep.(Not On Serv. Contract)	1,257	574		1,000		1,000	1,000	1,000
322 Repairs & Maint.Svcs.(On Contract)	97							
341 Travel - Local In-District	2,617	2,415		2,500		2,500	2,500	2,500
342 Travel & Exp. Out Of District	222	252						
345 Food/Meals/Snacks	259	174				198	198	198
346 In-District Expense	79							
353 Postage	132	115		221		221	221	221
354 Advertising		1,260						
389 Other Non-Instruc.Prof.&Tech. Serv	3,168	3,192		5,698		5,698	5,698	5,698
3XX Purchased Services Total:	7,832	7,981		9,419		9,617	9,617	9,617
410 Supplies	12,707	11,087		10,314		10,314	10,314	10,314
415 Pacific Office Automation Copies		162				200	200	200
440 Periodicals	95	337		240		240	240	240
470 Computer Software	419							
4XX Supplies & Materials Total:	13,221	11,586		10,554		10,754	10,754	10,754
640 Dues And Fees	1,500	1,220		1,300		1,200	1,200	1,200
6XX Other Objects Total:	1,500	1,220		1,300		1,200	1,200	1,200
2131 Health Services Total:	1,162,427	1,095,818	16.800	1,325,948	16.915	1,332,488	1,332,488	1,332,488

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>2132 Medical Services</b>								
111 Licensed Salaries	187,296				0.500	36,009	36,009	36,009
131 Licensed Salaries-Add'l	142							
1XX Salaries Total:	187,438				0.500	36,009	36,009	36,009
211 PERS Employer Contribution	33,028					9,603	9,603	9,603
213 PERS Tier 3 OPSRP	8,814							
214 PERS Debt Service	9,425							
220 Social Security Administration	12,791					2,755	2,755	2,755
231 Worker's Compensation	719					324	324	324
232 State Unemployment Insurance	669					108	108	108
243 Tax Sheltered Annuities	6,600					540	540	540
244 Insurance Benefits	55,506					7,130	7,130	7,130
2XX Employee Benefits Total:	127,552					20,460	20,460	20,460
341 Travel - Local In-District	70							
342 Travel & Exp. Out Of District	170							
389 Other Non-Instruc.Prof.&Tech. Serv						2,600	2,600	2,600
3XX Purchased Services Total:	240					2,600	2,600	2,600
<b>2132 Medical Services Total:</b>	<b>315,229</b>				<b>0.500</b>	<b>59,069</b>	<b>59,069</b>	<b>59,069</b>
<b>2139 Other Health Services</b>								
112 Classified Salaries	1,663	3,628						
1XX Salaries Total:	1,663	3,628						
211 PERS Employer Contribution	374	688						
213 PERS Tier 3 OPSRP	16							
214 PERS Debt Service	86	147						
220 Social Security Administration	103	278						
231 Worker's Compensation	9	19						
232 State Unemployment Insurance	5	15						
243 Tax Sheltered Annuities	1							
244 Insurance Benefits	961	1,762						
2XX Employee Benefits Total:	1,557	2,907						
389 Other Non-Instruc.Prof.&Tech. Serv	14,417	17,258		30,000		30,000	30,000	30,000
3XX Purchased Services Total:	14,417	17,258		30,000		30,000	30,000	30,000
<b>2139 Other Health Services Total:</b>	<b>17,638</b>	<b>23,794</b>		<b>30,000</b>		<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>2142 Psychological Testing Services</b>								
410 Supplies	2,704	2,684		2,700		2,700	2,700	2,700
4XX Supplies & Materials Total:	2,704	2,684		2,700		2,700	2,700	2,700

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2142 Psychological Testing Services Total:	2,704	2,684		2,700		2,700	2,700	2,700
2143 Psychological Counseling Servi								
111 Licensed Salaries	638,198	470,862	9.100	606,952	9.100	599,235	599,235	599,235
123 Temps-Licensed Salaries	66,526	49,603						
131 Licensed Salaries-Add'l	2,172	2,937				4,452	4,452	4,452
151 Department Head Increments				4,529		4,602	4,602	4,602
1XX Salaries Total:	706,896	523,403	9.100	611,481	9.100	608,289	608,289	608,289
211 PERS Employer Contribution	89,226	103,492		178,491		162,231	162,231	162,231
213 PERS Tier 3 OPSRP	49,046	7,342						
214 PERS Debt Service	31,606	24,190						
220 Social Security Administration	52,184	38,296		46,778		46,534	46,534	46,534
231 Worker's Compensation	2,958	2,255		6,849		5,475	5,475	5,475
232 State Unemployment Insurance	2,730	1,992		3,057		1,825	1,825	1,825
243 Tax Sheltered Annuities	11,357	8,090		9,828		9,828	9,828	9,828
244 Insurance Benefits	138,963	98,168		126,308		129,766	129,766	129,766
2XX Employee Benefits Total:	378,069	283,826		371,312		355,658	355,658	355,658
410 Supplies	8,613	8,833		11,296		11,454	11,454	11,454
4XX Supplies & Materials Total:	8,613	8,833		11,296		11,454	11,454	11,454
2143 Psychological Counseling Servi Total:	1,093,577	816,062	9.100	994,088	9.100	975,401	975,401	975,401
2152 Speech Pathology								
111 Licensed Salaries	766,757	852,065	15.760	965,810	16.260	1,056,362	1,056,362	1,056,362
131 Licensed Salaries-Add'l		3,419						
151 Department Head Increments				5,323		5,409	5,409	5,409
1XX Salaries Total:	766,757	855,484	15.760	971,133	16.260	1,061,771	1,061,771	1,061,771
211 PERS Employer Contribution	110,927	195,063		283,474		283,174	283,174	283,174
213 PERS Tier 3 OPSRP	56,466	10,951						
214 PERS Debt Service	38,199	44,695						
220 Social Security Administration	55,763	62,963		74,292		81,225	81,225	81,225
231 Worker's Compensation	3,502	3,712		10,877		9,556	9,556	9,556
232 State Unemployment Insurance	2,887	3,269		4,856		3,185	3,185	3,185
243 Tax Sheltered Annuities	19,676	18,168		17,021		17,561	17,561	17,561
244 Insurance Benefits	183,073	203,876		218,749		231,868	231,868	231,868
2XX Employee Benefits Total:	470,492	542,697		609,267		626,569	626,569	626,569
321 Equip. Rep.(Not On Serv. Contract)		1,270						
3XX Purchased Services Total:		1,270						
410 Supplies	5,155	3,832		5,073		5,144	5,144	5,144
4XX Supplies & Materials Total:	5,155	3,832		5,073		5,144	5,144	5,144

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2152 Speech Pathology Total:	1,242,404	1,403,282	15.760	1,585,473	16.260	1,693,484	1,693,484	1,693,484
2169 Misc.Support Of Educational Se								
111 Licensed Salaries	260,961	335,881	5.930	364,929	5.931	378,825	378,825	378,825
112 Classified Salaries	9,964	8,509			1.000	29,138	29,138	29,138
131 Licensed Salaries-Add'l	14,520							
151 Department Head Increments				3,559		3,616	3,616	3,616
1XX Salaries Total:	285,445	344,390	5.930	368,488	6.931	411,579	411,579	411,579
211 PERS Employer Contribution	50,766	73,266		107,562		109,768	109,768	109,768
213 PERS Tier 3 OPSRP	11,042	2,903						
214 PERS Debt Service	13,919	16,604						
220 Social Security Administration	20,609	25,428		28,189		31,486	31,486	31,486
231 Worker's Compensation	1,201	1,479		4,127		3,704	3,704	3,704
232 State Unemployment Insurance	1,062	1,298		1,842		1,235	1,235	1,235
243 Tax Sheltered Annuities	3,972	4,520		6,404		6,585	6,585	6,585
244 Insurance Benefits	65,385	81,437		82,308		99,056	99,056	99,056
2XX Employee Benefits Total:	167,957	206,934		230,433		251,834	251,834	251,834
353 Postage	6							
3XX Purchased Services Total:	6							
410 Supplies	1,757	2,183		2,207		2,238	2,238	2,238
440 Periodicals	53							
470 Computer Software		156						
4XX Supplies & Materials Total:	1,810	2,339		2,207		2,238	2,238	2,238
640 Dues And Fees	225							
6XX Other Objects Total:	225							
2169 Misc.Support Of Educational Se Total:	455,443	553,664	5.930	601,128	6.931	665,651	665,651	665,651
2190 Director Of Ed Services								
111 Licensed Salaries		1,384						
112 Classified Salaries	122,713	78,981	4.950	177,704	7.946	269,286	269,286	269,286
113 Administrators	299,459	379,702	4.750	458,551	5.103	518,088	518,088	518,088
118 Professional Salaries		67,648	1.000	73,395	1.000	78,221	78,221	78,221
121 Subs-Licensed Salaries	57,060	62,390				69,626	69,626	69,626
122 Subs-Classified Salaries		134						
123 Temps-Licensed Salaries		3,353						
124 Temps-Classified Salaries		1,663						
131 Licensed Salaries-Add'l	78,663	85,680				109,109	109,109	109,109
139 Cell Phone Stipend	2,014	2,861						
151 Department Head Increments	22,120	22,097						
1XX Salaries Total:	582,029	705,893	10.700	709,650	14.049	1,044,331	1,044,331	1,044,331
211 PERS Employer Contribution	111,420	166,871		207,147		267,334	267,334	267,334

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
213 PERS Tier 3 OPSRP	9,120	753						
214 PERS Debt Service	27,539	35,304						
220 Social Security Administration	43,085	52,254		54,288		79,891	79,891	79,891
231 Worker's Compensation	2,612	3,159		7,948		9,399	9,399	9,399
232 State Unemployment Insurance	2,250	2,721		3,548		3,133	3,133	3,133
241 Professional Dues	2,031	2,539		9,275		9,875	9,875	9,875
243 Tax Sheltered Annuities	20,219	24,741		27,223		32,185	32,185	32,185
244 Insurance Benefits	76,169	101,233		148,404		210,684	210,684	210,684
<b>2XX Employee Benefits Total:</b>	<b>294,444</b>	<b>389,575</b>		<b>457,833</b>		<b>612,501</b>	<b>612,501</b>	<b>612,501</b>
322 Repairs & Maint.Svcs.(On Contract)	2,054	34						
341 Travel - Local In-District	24,723	28,917		32,000		32,240	32,240	32,240
342 Travel & Exp. Out Of District	11,420	2,231				750	750	750
345 Food/Meals/Snacks	103							
346 In-District Expense	1,181	648				750	750	750
351 Telephone	1,122	898		3,000		1,000	1,000	1,000
353 Postage	2,236	2,632		3,500		3,500	3,500	3,500
354 Advertising		214						
382 Legal Services	40,985	13,592						
389 Other Non-Instruc.Prof.&Tech. Serv	4,472	14,782		65,781		11,500	11,500	11,500
<b>3XX Purchased Services Total:</b>	<b>88,297</b>	<b>63,947</b>		<b>104,281</b>		<b>49,740</b>	<b>49,740</b>	<b>49,740</b>
410 Supplies	7,989	9,452		244,911		25,918	25,918	25,918
415 Pacific Office Automation Copies		2,798		3,700		4,410	4,410	4,410
432 Reference Books	573	0						
440 Periodicals	300	753						
460 Non-Consumable Supplies		514						
470 Computer Software	40	40						
480 Computer Hardware		110		74,360		15,000	15,000	15,000
<b>4XX Supplies &amp; Materials Total:</b>	<b>8,901</b>	<b>13,668</b>		<b>322,971</b>		<b>45,328</b>	<b>45,328</b>	<b>45,328</b>
640 Dues And Fees	100							
<b>6XX Other Objects Total:</b>	<b>100</b>							
<b>2190 Director Of Ed Services Total:</b>	<b>973,771</b>	<b>1,173,082</b>	<b>10.700</b>	<b>1,594,736</b>	<b>14.049</b>	<b>1,751,899</b>	<b>1,751,899</b>	<b>1,751,899</b>
<b>2210 Improvement Of Instruction Ser</b>								
111 Licensed Salaries	56,662							
112 Classified Salaries	6,001	1,515						
121 Subs-Licensed Salaries	20,745	9,841		50,121		86,600	86,600	86,600
122 Subs-Classified Salaries	273	60						
123 Temps-Licensed Salaries	6,260	1,356		45,357				
124 Temps-Classified Salaries		1,790						
128 Temp-Admin Salaries		39,513		49,300				
131 Licensed Salaries-Add'l	11,771	19,296		34,666		67,854	67,854	67,854
139 Cell Phone Stipend	109	305						
<b>1XX Salaries Total:</b>	<b>101,821</b>	<b>73,676</b>		<b>179,444</b>		<b>154,454</b>	<b>154,454</b>	<b>154,454</b>

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employer Contribution	15,636	6,821		31,107		27,276	27,276	27,276
213 PERS Tier 3 OPSRP	1,060	790						
214 PERS Debt Service	3,786	1,525						
220 Social Security Administration	7,049	5,698		13,727		11,816	11,816	11,816
231 Worker's Compensation	454	306		2,010		1,390	1,390	1,390
232 State Unemployment Insurance	368	293		897		463	463	463
243 Tax Sheltered Annuities	982	8						
244 Insurance Benefits	15,853	842		3,985		10,920	10,920	10,920
<b>2XX Employee Benefits Total:</b>	<b>45,188</b>	<b>16,282</b>		<b>51,727</b>		<b>51,866</b>	<b>51,866</b>	<b>51,866</b>
319 Other Instruc.Prof.& Tech.Service	13,376	65,111		58,000		41,000	41,000	41,000
341 Travel - Local In-District	177	1,501						
342 Travel & Exp. Out Of District		826		12,000		5,000	5,000	5,000
345 Food/Meals/Snacks	2,608	2,694						
353 Postage	2	3						
389 Other Non-Instruc.Prof.&Tech. Serv	305	1,040						
<b>3XX Purchased Services Total:</b>	<b>16,467</b>	<b>71,174</b>		<b>70,000</b>		<b>46,000</b>	<b>46,000</b>	<b>46,000</b>
410 Supplies	1,612	30,211		33,000		60,400	60,400	60,400
421 Textbooks	7,922	1,246						
432 Reference Books		4,375						
441 Instructional Kits		9,299						
<b>4XX Supplies &amp; Materials Total:</b>	<b>9,534</b>	<b>45,132</b>		<b>33,000</b>		<b>60,400</b>	<b>60,400</b>	<b>60,400</b>
<b>2210 Improvement Of Instruction Ser Total:</b>	<b>173,011</b>	<b>206,263</b>		<b>334,171</b>		<b>312,720</b>	<b>312,720</b>	<b>312,720</b>
<b>2211 Improvement Of Instruction Ser</b>								
111 Licensed Salaries	120,665	149,868	3.100	198,148	2.200	147,386	147,386	147,386
112 Classified Salaries	441,360	129,131	3.080	112,579	4.210	171,621	171,621	171,621
113 Administrators	757,050	591,308	6.100	642,243	7.000	754,529	754,529	754,529
118 Professional Salaries		374,153	6.360	395,480	6.360	417,915	417,915	417,915
121 Subs-Licensed Salaries	7,053	6,981				15,902	15,902	15,902
122 Subs-Classified Salaries	144	415						
123 Temps-Licensed Salaries	20,727	129,195						
124 Temps-Classified Salaries	17,737							
128 Temp-Admin Salaries		21,745						
131 Licensed Salaries-Add'l	44,890	26,825		1,444		1,476	1,476	1,476
132 Nonlicensed Salaries O/T	1,471	92						
139 Cell Phone Stipend	5,876	6,351						
<b>1XX Salaries Total:</b>	<b>1,416,971</b>	<b>1,436,064</b>	<b>18.640</b>	<b>1,349,893</b>	<b>19.770</b>	<b>1,508,828</b>	<b>1,508,828</b>	<b>1,508,828</b>
211 PERS Employer Contribution	204,588	306,485		394,034		399,849	399,849	399,849
213 PERS Tier 3 OPSRP	48,451	22,157						
214 PERS Debt Service	58,190	70,320						
220 Social Security Administration	103,443	106,807		103,267		115,425	115,425	115,425
231 Worker's Compensation	5,083	5,580		15,119		13,579	13,579	13,579
232 State Unemployment Insurance	5,402	5,607		6,749		4,526	4,526	4,526
241 Professional Dues	129	315		18,002		19,532	19,532	19,532
243 Tax Sheltered Annuities	59,315	55,465		58,942		69,693	69,693	69,693

# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	241,647	239,878		257,410		284,451	284,451	284,451
248 Cosa Dues	630	910						
2XX Employee Benefits Total:	726,879	813,523		853,523		907,056	907,056	907,056
316 Data Processing Serv.(Instr.Only)	44,600	53,200		40,000		62,000	62,000	62,000
319 Other Instruc.Prof.& Tech.Service	14,579	5,867		25,000		65,000	65,000	65,000
322 Repairs & Maint.Svcs.(On Contract)	1,474	0						
324 Rentals	1,448							
341 Travel - Local In-District	2,813	3,655		2,188		2,000	2,000	2,000
342 Travel & Exp. Out Of District	14,103	13,182						
345 Food/Meals/Snacks	4,980	4,680						
346 In-District Expense	2,273	1,838						
353 Postage	1,219	1,413						
389 Other Non-Instruc.Prof.&Tech. Serv	26,298	3,174		5,000		1,000	1,000	1,000
3XX Purchased Services Total:	113,787	87,010		72,188		130,000	130,000	130,000
410 Supplies	16,740	12,832		27,712		22,737	22,737	22,737
415 Pacific Office Automation Copies				4,766		5,000	5,000	5,000
421 Textbooks	515							
432 Reference Books	3,591	4,419						
440 Periodicals	480	674						
441 Instructional Kits	3,175	15,600						
460 Non-Consumable Supplies	32	487				5,000	5,000	5,000
470 Computer Software	236	477				4,500	4,500	4,500
480 Computer Hardware	529	19,703						
4XX Supplies & Materials Total:	25,297	54,193		32,478		37,237	37,237	37,237
640 Dues And Fees	555	740						
6XX Other Objects Total:	555	740						
2211 Improvement Of Instruction Ser Total:	2,283,489	2,391,530	18.640	2,308,083	19.770	2,583,121	2,583,121	2,583,121
2212 Site-Based Improv Of Instr								
111 Licensed Salaries	700,688	494,430	8.500	505,440	8.700	528,090	528,090	528,090
112 Classified Salaries	264							
121 Subs-Licensed Salaries	15,135	11,818						
122 Subs-Classified Salaries	1,817							
124 Temps-Classified Salaries	2,001							
131 Licensed Salaries-Add'l	138,701	96,412						
132 Nonlicensed Salaries O/T	81							
1XX Salaries Total:	858,687	602,661	8.500	505,440	8.700	528,090	528,090	528,090
211 PERS Employer Contribution	138,511	119,511		147,538		140,842	140,842	140,842
213 PERS Tier 3 OPSRP	38,835	4,490						
214 PERS Debt Service	40,221	26,469						
220 Social Security Administration	61,679	37,582		38,666		40,399	40,399	40,399
231 Worker's Compensation	3,887	4,357		5,661		4,753	4,753	4,753
232 State Unemployment Insurance	3,221	2,045		2,527		1,584	1,584	1,584



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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	17,482	10,282		9,180		9,396	9,396	9,396
244 Insurance Benefits	192,321	114,668		117,980		124,062	124,062	124,062
2XX Employee Benefits Total:	496,158	319,403		321,552		321,036	321,036	321,036
319 Other Instruc.Prof.& Tech.Service	4,611	4,950						
342 Travel & Exp. Out Of District		5,549						
345 Food/Meals/Snacks	662	108						
3XX Purchased Services Total:	5,273	10,607						
2212 Site-Based Improv Of Instr Total:	1,360,118	932,672	8.500	826,992	8.700	849,126	849,126	849,126
2213 Curriculum Development								
112 Classified Salaries	1,579							
124 Temps-Classified Salaries	1,944	5,746						
1XX Salaries Total:	3,523	5,746						
211 PERS Employer Contribution	404	49						
220 Social Security Administration	237	397						
231 Worker's Compensation	18	31						
232 State Unemployment Insurance	14	21						
244 Insurance Benefits	906							
2XX Employee Benefits Total:	1,580	497						
319 Other Instruc.Prof.& Tech.Service		15,647		24,647		16,000	16,000	16,000
3XX Purchased Services Total:		15,647		24,647		16,000	16,000	16,000
410 Supplies	1,556	1,397				2,000	2,000	2,000
4XX Supplies & Materials Total:	1,556	1,397				2,000	2,000	2,000
640 Dues And Fees		8,500						
6XX Other Objects Total:		8,500						
2213 Curriculum Development Total:	6,659	31,787		24,647		18,000	18,000	18,000
2214 Multicultural Ed								
121 Subs-Licensed Salaries	2,019	4,197		1,884		1,514	1,514	1,514
1XX Salaries Total:	2,019	4,197		1,884		1,514	1,514	1,514
211 PERS Employer Contribution	124	393		291		160	160	160
213 PERS Tier 3 OPSRP	289	125						
214 PERS Debt Service	99	106						
220 Social Security Administration	142	395		144		116	116	116
231 Worker's Compensation	9	23		21		14	14	14
232 State Unemployment Insurance	7	20		9		5	5	5
243 Tax Sheltered Annuities	49	41						
244 Insurance Benefits	415	387		150		191	191	191

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Program Budget Detail - Adopted  
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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	1,134	1,490		616		485	485	485
319 Other Instruc.Prof.& Tech.Service	925			1,000		1,000	1,000	1,000
341 Travel - Local In-District	424	995		3,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District	1,346	5,918		4,000		4,000	4,000	4,000
345 Food/Meals/Snacks	1,528	3,423		4,000		5,000	5,000	5,000
346 In-District Expense	88	22		500		500	500	500
348 Community Liaison		700		2,000		2,000	2,000	2,000
353 Postage				100		100	100	100
389 Other Non-Instruc.Prof.&Tech. Serv	1,580	3,070		2,000		2,000	2,000	2,000
3XX Purchased Services Total:	5,891	14,129		16,600		15,600	15,600	15,600
410 Supplies	1,931	600		2,250		2,029	2,029	2,029
432 Reference Books	654	69		600		250	250	250
460 Non-Consumable Supplies	29	79		300		250	250	250
470 Computer Software	289	223		300		250	250	250
480 Computer Hardware		412						
4XX Supplies & Materials Total:	2,904	1,382		3,450		2,779	2,779	2,779
640 Dues And Fees	500	500		500		500	500	500
6XX Other Objects Total:	500	500		500		500	500	500
2214 Multicultural Ed Total:	12,448	21,698		23,050		20,878	20,878	20,878
2215 Reimbursable Leave								
111 Licensed Salaries	88,106	78,345		70,592		73,218	73,218	73,218
112 Classified Salaries						39,208	39,208	39,208
1XX Salaries Total:	88,106	78,345		70,592		112,426	112,426	112,426
211 PERS Employer Contribution	19,928	19,755		31,844		29,984	29,984	29,984
214 PERS Debt Service	4,377	4,134						
220 Social Security Administration	6,343	5,724		8,346		8,601	8,601	8,601
231 Worker's Compensation	396	345		1,222		1,012	1,012	1,012
232 State Unemployment Insurance	332	299		545		337	337	337
243 Tax Sheltered Annuities	2,158	1,800		1,250		1,260	1,260	1,260
244 Insurance Benefits	15,595	13,700		26,460		28,740	28,740	28,740
2XX Employee Benefits Total:	49,128	45,758		69,667		69,934	69,934	69,934
2215 Reimbursable Leave Total:	137,234	124,102		140,259		182,360	182,360	182,360
2219 Other Improvement Of Inst Serv								
124 Temps-Classified Salaries	5,492	5,030		115,749		117,823	117,823	117,823
131 Licensed Salaries-Add'l	9,186	0						
1XX Salaries Total:	14,678	5,030		115,749		117,823	117,823	117,823
211 PERS Employer Contribution	2,011	-464						
213 PERS Tier 3 OPSRP	73	-119						

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service	461	24						
220 Social Security Administration	683	40		8,855		9,013	9,013	9,013
231 Worker's Compensation	52	33		1,296		1,060	1,060	1,060
232 State Unemployment Insurance	36	2		579		353	353	353
243 Tax Sheltered Annuities		7						
244 Insurance Benefits		53						
2XX Employee Benefits Total:	3,315	-424		10,730		10,427	10,427	10,427
319 Other Instruc.Prof.& Tech.Service	700							
342 Travel & Exp. Out Of District		413						
389 Other Non-Instruc.Prof.&Tech. Serv	1,100	3,625						
3XX Purchased Services Total:	1,800	4,038						
410 Supplies	17,907	20,588		16,035		17,000	17,000	17,000
470 Computer Software	2,000							
4XX Supplies & Materials Total:	19,907	20,588		16,035		17,000	17,000	17,000
640 Dues And Fees		122						
6XX Other Objects Total:		122						
2219 Other Improvement Of Inst Serv Total:	39,700	29,353		142,514		145,250	145,250	145,250
2222 School Library/Media Center								
111 Licensed Salaries	208,494	214,226	2.800	166,124	3.450	209,415	209,415	209,415
112 Classified Salaries	168,750	152,338	4.540	122,625	4.359	119,895	119,895	119,895
131 Licensed Salaries-Add'l	307							
151 Department Head Increments	24,913	35,061		103,887		92,628	92,628	92,628
1XX Salaries Total:	402,464	401,626	7.340	392,636	7.809	421,938	421,938	421,938
211 PERS Employer Contribution	62,976	92,184		114,610		112,531	112,531	112,531
213 PERS Tier 3 OPSRP	23,967	5,052						
214 PERS Debt Service	20,411	20,975						
220 Social Security Administration	28,673	29,338		30,037		32,278	32,278	32,278
231 Worker's Compensation	1,896	1,851		4,398		3,797	3,797	3,797
232 State Unemployment Insurance	1,487	1,516		1,963		1,266	1,266	1,266
243 Tax Sheltered Annuities	6,168	6,910		3,796		4,511	4,511	4,511
244 Insurance Benefits	125,798	127,420		102,515		112,315	112,315	112,315
2XX Employee Benefits Total:	271,376	285,246		257,318		266,698	266,698	266,698
319 Other Instruc.Prof.& Tech.Service	7,456	12,215		3,000		5,000	5,000	5,000
353 Postage				100		100	100	100
389 Other Non-Instruc.Prof.&Tech. Serv	600			600		600	600	600
3XX Purchased Services Total:	8,056	12,215		3,700		5,700	5,700	5,700
410 Supplies	11,555	13,336		9,693		9,026	9,026	9,026
421 Textbooks	2,554	972		3,500		1,000	1,000	1,000
431 Library Books	31,159	33,032		40,575		37,450	37,450	37,450

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
432 Reference Books	2,765	2,151		4,595		4,350	4,350	4,350
433 Repair Of Library & Ref. Books	49			150		150	150	150
440 Periodicals	6,455	4,629		9,205		7,450	7,450	7,450
460 Non-Consumable Supplies	325	290						
470 Computer Software	3,602	2,459		5,000		5,000	5,000	5,000
4XX Supplies & Materials Total:	58,463	56,870		72,718		64,426	64,426	64,426
640 Dues And Fees	25							
6XX Other Objects Total:	25							
2222 School Library/Media Center Total:	740,384	755,957	7.340	726,372	7.809	758,763	758,763	758,763
2223 Multimedia Services								
124 Temps-Classified Salaries	31							
1XX Salaries Total:	31							
211 PERS Employer Contribution		6						
214 PERS Debt Service		2						
220 Social Security Administration		2						
231 Worker's Compensation	0	0						
232 State Unemployment Insurance		0						
243 Tax Sheltered Annuities		0						
244 Insurance Benefits		12						
2XX Employee Benefits Total:	0	22						
319 Other Instruc.Prof.& Tech.Service		329						
321 Equip. Rep.(Not On Serv. Contract)				300		7,300	7,300	7,300
353 Postage	90	91		180		180	180	180
3XX Purchased Services Total:	90	420		480		7,480	7,480	7,480
410 Supplies	16,066	19,400		27,963		12,580	12,580	12,580
422 Repair Of Textbooks	1,121			1,200		1,200	1,200	1,200
460 Non-Consumable Supplies	975	473		3,100		3,500	3,500	3,500
470 Computer Software	5,612	2,588		13,500		6,000	6,000	6,000
480 Computer Hardware	22,375	13,491		4,000		14,063	14,063	14,063
4XX Supplies & Materials Total:	46,149	35,952		49,763		37,343	37,343	37,343
2223 Multimedia Services Total:	46,269	36,394		50,243		44,823	44,823	44,823
2230 Assessment And Testing								
112 Classified Salaries	3,324							
121 Subs-Licensed Salaries	42,582	1,328		28,640		30,289	30,289	30,289
123 Temps-Licensed Salaries		54,049						
131 Licensed Salaries-Add'l	10,002	6,231		10,111		12,545	12,545	12,545
1XX Salaries Total:	55,908	61,607		38,751		42,834	42,834	42,834
211 PERS Employer Contribution	2,548	6,306		7,379		6,556	6,556	6,556

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
213 PERS Tier 3 OPSRP	1,785	483						
214 PERS Debt Service	1,052	1,331						
220 Social Security Administration	4,127	4,528		2,964		3,277	3,277	3,277
231 Worker's Compensation	264	289		434		386	386	386
232 State Unemployment Insurance	215	231		194		129	129	129
243 Tax Sheltered Annuities	4	59						
244 Insurance Benefits	1,601	2,418		2,277		3,819	3,819	3,819
2XX Employee Benefits Total:	11,595	15,646		13,248		14,167	14,167	14,167
319 Other Instruc.Prof.& Tech.Service	10,800	12,277		12,000		11,000	11,000	11,000
341 Travel - Local In-District	206							
342 Travel & Exp. Out Of District	137							
3XX Purchased Services Total:	11,142	12,277		12,000		11,000	11,000	11,000
410 Supplies	23,881	1,625						
4XX Supplies & Materials Total:	23,881	1,625						
2230 Assessment And Testing Total:	102,526	91,155		63,999		68,001	68,001	68,001
2240 Instructional Staff Developmen								
111 Licensed Salaries	78,804	0			1.000	67,424	67,424	67,424
112 Classified Salaries	16,196	1,262						
121 Subs-Licensed Salaries	272,701	212,793		290,294		210,649	210,649	210,649
122 Subs-Classified Salaries	5,909	139		6,665		3,348	3,348	3,348
124 Temps-Classified Salaries	11,860	18,109						
128 Temp-Admin Salaries		288						
131 Licensed Salaries-Add'l	110,644	163,459		189,697		157,606	157,606	157,606
132 Nonlicensed Salaries O/T	295	136						
139 Cell Phone Stipend	290	100						
1XX Salaries Total:	496,699	396,285		486,655	1.000	439,027	439,027	439,027
211 PERS Employer Contribution	36,584	57,905		100,252		82,026	82,026	82,026
213 PERS Tier 3 OPSRP	24,044	2,363						
214 PERS Debt Service	14,606	13,036						
220 Social Security Administration	36,515	30,065		37,229		33,356	33,356	33,356
231 Worker's Compensation	2,275	2,002		5,451		3,924	3,924	3,924
232 State Unemployment Insurance	1,897	1,497		2,433		1,308	1,308	1,308
243 Tax Sheltered Annuities	2,288	746				1,080	1,080	1,080
244 Insurance Benefits	38,126	33,041		23,078		40,445	40,445	40,445
2XX Employee Benefits Total:	156,335	140,655		168,443		162,139	162,139	162,139
319 Other Instruc.Prof.& Tech.Service	190,615	54,648		1,352		81,585	81,585	81,585
322 Repairs & Maint.Svcs.(On Contract)	241							
324 Rentals	15							
341 Travel - Local In-District	900	718				200	200	200
342 Travel & Exp. Out Of District	145,784	170,683		119,000		176,060	176,060	176,060
345 Food/Meals/Snacks	21,956	26,835				1,550	1,550	1,550
346 In-District Expense	5,432	5,600		3,681		1,312	1,312	1,312

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc.Prof.&Tech. Serv	40,718	3,896						
3XX Purchased Services Total:	405,660	262,380		124,033		260,707	260,707	260,707
410 Supplies	16,393	2,942		4,026		5,618	5,618	5,618
415 Pacific Office Automation Copies		1,474						
421 Textbooks	935							
432 Reference Books	10,127	3,132						
440 Periodicals		24						
460 Non-Consumable Supplies	2,722							
470 Computer Software	2,236	120		88,000		89,233	89,233	89,233
480 Computer Hardware	4,466	8,256						
4XX Supplies & Materials Total:	36,879	15,948		92,026		94,851	94,851	94,851
640 Dues And Fees	2,403	3,196						
6XX Other Objects Total:	2,403	3,196						
2240 Instructional Staff Developmen Total:	1,097,977	818,464		871,157	1.000	956,724	956,724	956,724
2311 Board Of Directors Expenses								
341 Travel - Local In-District		57		250		250	250	250
342 Travel & Exp. Out Of District	450	2,201		5,000		5,000	5,000	5,000
343 Travel & Fees, Student		234						
344 Conferences And Visitations	1,123	2,485		7,500		7,500	7,500	7,500
345 Food/Meals/Snacks	2,203	3,259		1,000		2,000	2,000	2,000
346 In-District Expense	1,500			1,750		2,750	2,750	2,750
381 Audit Services	56,400	52,400		57,000		71,000	71,000	71,000
382 Legal Services	57,415	198,124		89,689		89,807	89,807	89,807
388 Election Services	34,133			5,000		5,000	5,000	5,000
389 Other Non-Instruc.Prof.&Tech. Serv	10,103	18,973		5,000		5,000	5,000	5,000
3XX Purchased Services Total:	163,326	277,732		172,189		188,307	188,307	188,307
410 Supplies	276	464		3,070		3,000	3,000	3,000
4XX Supplies & Materials Total:	276	464		3,070		3,000	3,000	3,000
640 Dues And Fees	14,838	15,244		28,000		28,000	28,000	28,000
6XX Other Objects Total:	14,838	15,244		28,000		28,000	28,000	28,000
2311 Board Of Directors Expenses Total:	178,441	293,440		203,259		219,307	219,307	219,307
2321 Office Of The Superintendent								
112 Classified Salaries	180,215	36,736	1.000	38,507	1.000	39,208	39,208	39,208
113 Administrators	202,494	196,808	1.000	216,639	1.000	191,600	191,600	191,600
118 Professional Salaries		142,521	2.000	146,789	2.000	156,442	156,442	156,442
121 Subs-Licensed Salaries		260				568	568	568
122 Subs-Classified Salaries		566		915		459	459	459
123 Temps-Licensed Salaries	232	1,956		722		1,107	1,107	1,107
124 Temps-Classified Salaries	3,400	2,895		2,238		5,513	5,513	5,513

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
139 Cell Phone Stipend	1,116	1,536		1,800		1,800	1,800	1,800
1XX Salaries Total:	387,457	383,278	4.000	407,610	4.000	396,697	396,697	396,697
211 PERS Employer Contribution	11,375	36,734		117,536		103,635	103,635	103,635
213 PERS Tier 3 OPSRP	47,945	34,589						
214 PERS Debt Service	9,299	9,663						
220 Social Security Administration	24,095	23,659		24,866		25,678	25,678	25,678
231 Worker's Compensation	1,697	1,644		4,545		3,554	3,554	3,554
232 State Unemployment Insurance	1,507	1,497		2,029		1,185	1,185	1,185
241 Professional Dues	2,018	1,000		4,150		4,400	4,400	4,400
243 Tax Sheltered Annuities	20,459	20,418		9,415		15,820	15,820	15,820
244 Insurance Benefits	39,495	40,260		55,240		57,242	57,242	57,242
2XX Employee Benefits Total:	157,890	169,464		217,781		211,513	211,513	211,513
319 Other Instruc.Prof.& Tech.Service	7,180	1,000		60,000		4,500	4,500	4,500
322 Repairs & Maint.Svcs.(On Contract)	539	0						
341 Travel - Local In-District	212	547		2,000				
342 Travel & Exp. Out Of District	4,269	4,477		7,500		6,500	6,500	6,500
345 Food/Meals/Snacks	3,357	1,130		3,000		3,000	3,000	3,000
346 In-District Expense	9,388	318		3,000		6,000	6,000	6,000
347 Recruitment Expenses	11,270							
348 Community Liaison	42			250				
351 Telephone	1,186			2,000				
353 Postage	2,087	1,080		2,500		2,500	2,500	2,500
389 Other Non-Instruc.Prof.&Tech. Serv	72,233	26,602		46,226		4,450	4,450	4,450
3XX Purchased Services Total:	111,764	35,154		126,476		26,950	26,950	26,950
410 Supplies	4,934	3,476		5,656		5,944	5,944	5,944
415 Pacific Office Automation Copies		1,054		2,600		2,600	2,600	2,600
432 Reference Books	214	1,043		250		1,500	1,500	1,500
440 Periodicals	603	464		500		500	500	500
460 Non-Consumable Supplies	712	447		250		250	250	250
470 Computer Software	79			250				
480 Computer Hardware	150	723		1,519		2,000	2,000	2,000
4XX Supplies & Materials Total:	6,690	7,207		11,025		12,794	12,794	12,794
640 Dues And Fees	2,917	3,595		6,500		6,500	6,500	6,500
6XX Other Objects Total:	2,917	3,595		6,500		6,500	6,500	6,500
2321 Office Of The Superintendent Total:	666,720	598,698	4.000	769,392	4.000	654,454	654,454	654,454
2325 Management & Organ.Develop. Se								
410 Supplies				49,397				
4XX Supplies & Materials Total:				49,397				
2325 Management & Organ.Develop. Se Total:				49,397				

# Program Budget Detail

General Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>2411 Principals Services</b>								
111	Licensed Salaries	684	53					
112	Classified Salaries	2,553,985	2,561,603	70.800	2,344,678	73.700	2,540,712	2,540,712
113	Administrators	4,089,402	3,874,003	46.000	4,196,783	46.000	4,434,778	4,434,778
121	Subs-Licensed Salaries	7,900	1,555					
122	Subs-Classified Salaries	109,950	156,218		183,354		96,539	96,539
124	Temps-Classified Salaries	148,610	109,111		19,550		32,500	32,500
128	Temp-Admin Salaries		97,123		1,500			
131	Licensed Salaries-Add'l	3,452	2,919					
132	Nonlicensed Salaries O/T	5,889	11,055		750			
139	Cell Phone Stipend	26,126	32,051					
151	Department Head Increments				14,989		15,230	15,230
1XX	Salaries Total:	6,945,998	6,845,692	116.800	6,761,604	119.700	7,119,759	7,119,759
211	PERS Employer Contribution	1,211,247	1,465,416		1,914,047		1,864,425	1,864,425
213	PERS Tier 3 OPSRP	197,087	70,603					
214	PERS Debt Service	325,615	322,607					
220	Social Security Administration	504,155	502,085		517,263		544,570	544,570
231	Worker's Compensation	29,851	29,891		75,730		64,067	64,067
232	State Unemployment Insurance	26,271	26,206		33,808		21,356	21,356
241	Professional Dues	50,925	46,377		78,200		78,200	78,200
243	Tax Sheltered Annuities	214,996	203,816		227,086		234,066	234,066
244	Insurance Benefits	1,582,255	1,637,848		1,624,656		1,721,756	1,721,756
248	Cosa Dues	1,220	18					
2XX	Employee Benefits Total:	4,143,622	4,304,867		4,470,789		4,528,440	4,528,440
319	Other Instruc.Prof.& Tech.Service	443	5,247		145,000		42,650	42,650
321	Equip. Rep.(Not On Serv. Contract)	3,380	1,581		1,250		1,250	1,250
322	Repairs & Maint.Svcs.(On Contract)	130,828	17,779		8,150		8,486	8,486
324	Rentals	92,392	0					
341	Travel - Local In-District	3,061	3,235					
342	Travel & Exp. Out Of District	9,348	11,528		4,200		6,700	6,700
343	Travel & Fees, Student	892						
345	Food/Meals/Snacks	18,593	12,212		7,624		7,950	7,950
346	In-District Expense	5,264	4,877		12,190		5,948	5,948
347	Recruitment Expenses	260						
351	Telephone	1,155	924		900		900	900
353	Postage	57,846	57,807		54,973		64,651	64,651
389	Other Non-Instruc.Prof.&Tech. Serv	2,875	6,739		45,300		45,300	300
3XX	Purchased Services Total:	326,337	121,928		279,587		183,835	138,835
410	Supplies	160,152	166,515		430,492		412,614	412,614
415	Pacific Office Automation Copies		246,468		231,485		315,176	315,176
421	Textbooks	160	245					
432	Reference Books	5,986	2,068		550		650	650
440	Periodicals	945	861					
460	Non-Consumable Supplies	10,982	25,049		8,000		5,700	5,700
470	Computer Software	6,742	6,066		6,221		3,881	3,881
480	Computer Hardware	48,976	18,166		4,000		14,200	14,200



# Program Budget Detail

General Fund Requirements		Program Budget Detail - Adopted July 1, 2015 to June 30, 2016							
		Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
		2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX	Supplies & Materials Total:	233,944	465,438		680,748		752,221	752,221	752,221
640	Dues And Fees	4,441	5,821		1,500		3,250	3,250	3,250
6XX	Other Objects Total:	4,441	5,821		1,500		3,250	3,250	3,250
2411	Principals Services Total:	11,654,342	11,743,746	116.800	12,194,229	119.700	12,587,505	12,542,505	12,542,505
2490	Other Support Serv.-School Adm								
122	Subs-Classified Salaries		447						
131	Licensed Salaries-Add'l	2,528	2,872						
1XX	Salaries Total:	2,528	3,319						
211	PERS Employer Contribution	453	537						
213	PERS Tier 3 OPSRP	318	145						
214	PERS Debt Service	180	164						
220	Social Security Administration	266	246						
231	Worker's Compensation	17	15						
232	State Unemployment Insurance	14	13						
243	Tax Sheltered Annuities	18	24						
244	Insurance Benefits	741	322						
2XX	Employee Benefits Total:	2,008	1,465						
319	Other Instruc.Prof.& Tech.Service	4,826	1,924		2,246				
3XX	Purchased Services Total:	4,826	1,924		2,246				
2490	Other Support Serv.-School Adm Total:	9,361	6,709		2,246				
2521	Financial & Support Services								
112	Classified Salaries	551,126	280,097	8.000	321,152	8.000	347,944	347,944	347,944
113	Administrators	282,818	284,570	3.000	310,076	2.000	231,242	231,242	231,242
114	Classified Supervisors	75,936	75,154	1.000	77,426	3.000	236,763	236,763	236,763
118	Professional Salaries		276,753	4.000	270,006	3.500	202,646	236,778	236,778
124	Temps-Classified Salaries	17,766	15,081		25,853		18,866	18,866	18,866
132	Nonlicensed Salaries O/T		103						
139	Cell Phone Stipend	1,201	2,281		1,850				
1XX	Salaries Total:	928,846	934,039	16.000	1,006,363	16.500	1,037,461	1,071,593	1,071,593
211	PERS Employer Contribution	135,543	208,101		285,671		271,659	280,762	280,762
213	PERS Tier 3 OPSRP	58,644	18,880						
214	PERS Debt Service	45,736	48,786						
220	Social Security Administration	68,333	69,580		76,845		79,366	81,977	81,977
231	Worker's Compensation	3,028	3,238		11,251		9,337	9,644	9,644
232	State Unemployment Insurance	3,572	3,638		5,023		3,112	3,215	3,215
241	Professional Dues	6,632	6,496		11,100		11,600	12,200	12,200
243	Tax Sheltered Annuities	42,700	42,423		35,985		38,190	40,300	40,300
244	Insurance Benefits	207,440	204,183		222,080		229,680	236,795	236,795
248	Cosa Dues	315							

# Program Budget Detail

General Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	571,943	605,325		647,954		642,945	664,893	664,893
322 Repairs & Maint.Svcs.(On Contract)	2,144	1,254				1,200	1,200	1,200
341 Travel - Local In-District	419	246		200		500	500	500
342 Travel & Exp. Out Of District	2,938	1,237		2,500		2,500	2,500	2,500
345 Food/Meals/Snacks	168	34		200		500	500	500
346 In-District Expense	839	575		800		800	800	800
347 Recruitment Expenses				500		500	500	500
353 Postage	5,588	6,329		5,000		5,000	5,000	5,000
354 Advertising	1,812	930		1,200		1,200	1,200	1,200
389 Other Non-Instruc.Prof.&Tech. Serv	65,918	69,119		31,621		44,000	44,000	44,000
3XX Purchased Services Total:	79,826	79,723		42,021		56,200	56,200	56,200
410 Supplies	5,622	6,368		7,370		7,000	7,000	7,000
415 Pacific Office Automation Copies		1,223		5,000		5,000	5,000	5,000
432 Reference Books	419	689		500		500	500	500
440 Periodicals	139	20		150		150	150	150
460 Non-Consumable Supplies	251	960		4,000		2,000	2,000	2,000
470 Computer Software	925	825		1,000		1,000	1,000	1,000
480 Computer Hardware	5,464	14,356		5,000		5,000	5,000	5,000
4XX Supplies & Materials Total:	12,819	24,441		23,020		20,650	20,650	20,650
640 Dues And Fees	2,769	3,546		4,000		4,000	4,000	4,000
6XX Other Objects Total:	2,769	3,546		4,000		4,000	4,000	4,000
2521 Financial & Support Services Total:	1,596,204	1,647,074	16.000	1,723,358	16.500	1,761,256	1,817,336	1,817,336
2541 Facilities Management								
112 Classified Salaries	166,113	161,495	3.000	127,659	4.000	172,095	172,095	172,095
113 Administrators	104,093	135,857	0.500	57,456	0.500	61,472	61,472	61,472
114 Classified Supervisors	141,320	144,884	3.500	274,280	3.500	265,240	265,240	265,240
118 Professional Salaries		57,310	0.500	36,698	0.500	39,111	39,111	39,111
122 Subs-Classified Salaries				110,005		98,000	98,000	98,000
124 Temps-Classified Salaries	44,975	26,123						
132 Nonlicensed Salaries O/T		360						
139 Cell Phone Stipend	2,170	3,299		6,400		6,400	6,400	6,400
1XX Salaries Total:	459,031	528,969	7.500	612,498	8.500	642,317	642,317	642,317
211 PERS Employer Contribution	90,626	125,245		144,809		143,462	143,462	143,462
213 PERS Tier 3 OPSRP	631	1,640						
214 PERS Debt Service	20,835	26,592						
220 Social Security Administration	34,534	39,992		46,366		48,648	48,648	48,648
231 Worker's Compensation	4,658	6,264		6,788		10,469	10,469	10,469
232 State Unemployment Insurance	1,776	2,062		3,030		1,908	1,908	1,908
241 Professional Dues				5,650		6,150	6,150	6,150
243 Tax Sheltered Annuities	10,937	13,549		18,585		20,775	20,775	20,775
244 Insurance Benefits	88,000	107,613		103,890		121,955	121,955	121,955
245 Other Benefits	9,257	6,760		10,000		10,000	10,000	10,000

# Program Budget Detail

General Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	261,254	329,719		339,120		363,367	363,367	363,367
321 Equip. Rep.(Not On Serv. Contract)	123			2,000		2,000	2,000	2,000
322 Repairs & Maint.Svcs.(On Contract)	29,292	8,535		9,500		9,500	9,500	9,500
324 Rentals				2,600		2,600	2,600	2,600
341 Travel - Local In-District	11							
342 Travel & Exp. Out Of District	41	1,554		1,500		1,500	1,500	1,500
345 Food/Meals/Snacks	41	449						
346 In-District Expense	795	204		1,500		1,500	1,500	1,500
351 Telephone		136						
353 Postage	451	438		1,500		1,500	1,500	1,500
383 Architect/Engineer Services	4,943	11,244		10,000		10,000	10,000	10,000
389 Other Non-Instruc.Prof.&Tech. Serv	6,322	30,760		15,000		15,000	15,000	15,000
3XX Purchased Services Total:	42,018	53,320		43,600		43,600	43,600	43,600
410 Supplies	8,344	6,444		80,269		80,269	80,269	80,269
415 Pacific Office Automation Copies		2,990		3,500		3,500	3,500	3,500
432 Reference Books		385		2,500		2,500	2,500	2,500
440 Periodicals	1,166	1,166		1,000		1,000	1,000	1,000
460 Non-Consumable Supplies	191	335		2,000		2,000	2,000	2,000
470 Computer Software	2,555	7,838		5,000		5,000	5,000	5,000
480 Computer Hardware	7,622	6,400		5,500		5,500	5,500	5,500
4XX Supplies & Materials Total:	19,877	25,557		99,769		99,769	99,769	99,769
640 Dues And Fees	936	1,241		600		600	600	600
656 Taxes	983	350		200		200	200	200
6XX Other Objects Total:	1,919	1,591		800		800	800	800
845 Equipment Rental				6,000		6,000	6,000	6,000
851 Dispensing	5,062	6,363		5,180		5,180	5,180	5,180
873 Equipment And Machinery Repairs	3,478			4,000		4,000	4,000	4,000
8XX Maintenance Supplies Total:	8,541	6,363		15,180		15,180	15,180	15,180
2541 Facilities Management Total:	792,640	945,518	7.500	1,110,966	8.500	1,165,033	1,165,033	1,165,033
2542 Building Div Services								
112 Classified Salaries	461,885	413,293	11.000	505,122	11.000	511,310	511,310	511,310
124 Temps-Classified Salaries	104,084	59,722						
132 Nonlicensed Salaries O/T	4,290	3,130						
139 Cell Phone Stipend	1,443	1,177						
1XX Salaries Total:	571,701	477,322	11.000	505,122	11.000	511,310	511,310	511,310
211 PERS Employer Contribution	85,002	88,351		147,445		136,366	136,366	136,366
213 PERS Tier 3 OPSRP	21,956	6,571						
214 PERS Debt Service	26,842	26,227						
220 Social Security Administration	42,363	33,996		38,642		39,115	39,115	39,115
231 Worker's Compensation	22,672	18,257		22,730		21,986	21,986	21,986
232 State Unemployment Insurance	2,210	1,389		2,526		1,534	1,534	1,534

# Program Budget Detail

General Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	4,028	4,388		1,870		1,980	1,980	1,980
244 Insurance Benefits	143,002	149,222		154,220		159,280	159,280	159,280
2XX Employee Benefits Total:	348,076	328,402		367,433		360,262	360,262	360,262
342 Travel & Exp. Out Of District		292						
346 In-District Expense		575						
389 Other Non-Instruc.Prof.&Tech. Serv	220,603	223,068		84,863		84,863	84,863	84,863
3XX Purchased Services Total:	220,603	223,936		84,863		84,863	84,863	84,863
410 Supplies		251						
460 Non-Consumable Supplies	866	4,214						
480 Computer Hardware	1,852							
4XX Supplies & Materials Total:	2,718	4,465						
522 Bldg. Improv. (Done Maint. Dept.)	240							
5XX Capital Outlay Total:	240							
640 Dues And Fees		1,870						
6XX Other Objects Total:		1,870						
813 General Grounds		413						
830 Fire Alarms				15,000		15,000	15,000	15,000
831 Plumbing	54,235	78,469		60,000		65,000	65,000	65,000
832 Heating	41,361	62,580		55,386		60,386	60,386	60,386
833 Tank Lining				15,000		15,000	15,000	15,000
835 Electrical	59,887	96,788		33,000		38,000	38,000	38,000
836 Air Conditioning	4,609	5,620		25,000		30,000	30,000	30,000
837 Filters	11,486	31,242		10,000		15,000	15,000	15,000
838 Food Services Equipment Repair	382	15,500		10,000		10,000	10,000	10,000
841 Carpentry	39,056	62,706		33,000		38,000	38,000	38,000
846 Locks And Keys		740						
871 Fencing	177							
872 Building Repairs	45,380	37,227		40,000		45,000	45,000	45,000
873 Equipment And Machinery Repairs	1,437	590						
874 Roofing	15,754	29,431		40,000		45,000	45,000	45,000
875 Glazier	11,010	13,436		20,000		25,000	25,000	25,000
877 Preventative Maintenance	100	283		5,000		5,000	5,000	5,000
878 Floor Covering	-6,790	37,410		5,000		7,250	7,250	7,250
881 Exterior Painting	41,763	38,072		25,200		30,200	30,200	30,200
8XX Maintenance Supplies Total:	319,846	510,506		391,586		443,836	443,836	443,836
2542 Building Div Services Total:	1,463,185	1,546,499	11.000	1,349,004	11.000	1,400,271	1,400,271	1,400,271
2543 Grounds Division Services								
112 Classified Salaries	248,076	216,290	8.000	251,527	8.000	252,900	252,900	252,900
124 Temps-Classified Salaries	10,665	55,050						
132 Nonlicensed Salaries O/T	1,627	1,028						

# Program Budget Detail

General Fund  
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Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	260,368	272,368	8.000	251,527	8.000	252,900	252,900	252,900
211 PERS Employer Contribution	42,857	53,167		73,421		67,448	67,448	67,448
213 PERS Tier 3 OPSRP	10,420	4,700						
214 PERS Debt Service	12,335	12,328						
220 Social Security Administration	19,298	20,226		19,242		19,347	19,347	19,347
231 Worker's Compensation	8,943	8,462		11,319		10,875	10,875	10,875
232 State Unemployment Insurance	1,013	1,058		1,258		759	759	759
242 Physical Examinations		97						
243 Tax Sheltered Annuities	2,850	2,118		1,360		1,440	1,440	1,440
244 Insurance Benefits	99,583	95,549		112,160		115,840	115,840	115,840
245 Other Benefits	13							
2XX Employee Benefits Total:	197,311	197,704		218,759		215,709	215,709	215,709
346 In-District Expense	252	100						
351 Telephone	243	335						
389 Other Non-Instruc.Prof.&Tech. Serv	33,557	82,729		16,000		16,000	16,000	16,000
3XX Purchased Services Total:	34,052	83,164		16,000		16,000	16,000	16,000
410 Supplies	8	64						
460 Non-Consumable Supplies				4,000		4,000	4,000	4,000
4XX Supplies & Materials Total:	8	64		4,000		4,000	4,000	4,000
640 Dues And Fees		180						
6XX Other Objects Total:		180						
811 Asphalt Repair	108	178		7,000		10,000	10,000	10,000
813 General Grounds	105,140	77,408		30,000		35,000	35,000	35,000
821 Playground Maintenance	15,815	1,228		12,500		15,000	15,000	15,000
822 Athletic Fields Maintenance	2,475	6,410		25,000		30,000	30,000	30,000
839 Irrigation	11,149	8,531		15,000		15,000	15,000	15,000
845 Equipment Rental	3,400	144						
871 Fencing	2,345	4,099		5,000		5,000	5,000	5,000
888 Pest Control	299							
8XX Maintenance Supplies Total:	140,730	97,998		94,500		110,000	110,000	110,000
2543 Grounds Division Services Total:	632,470	651,477	8.000	584,786	8.000	598,609	598,609	598,609
2544 Building Maint Improvements								
112 Classified Salaries	1,780	6,012						
1XX Salaries Total:	1,780	6,012						
211 PERS Employer Contribution	416	734						
214 PERS Debt Service		2						
220 Social Security Administration	223	364						
231 Worker's Compensation		0						
232 State Unemployment Insurance		0						

# Program Budget Detail

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Program Budget Detail - Adopted  
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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities		0						
244 Insurance Benefits	566	902						
2XX Employee Benefits Total:	1,205	2,003						
389 Other Non-Instruc.Prof.&Tech. Serv	1,040							
3XX Purchased Services Total:	1,040							
410 Supplies	720	2,336						
4XX Supplies & Materials Total:	720	2,336						
522 Bldg. Improv. (Done Maint. Dept.)	3,653	10,132		39,788		32,390	32,390	32,390
5XX Capital Outlay Total:	3,653	10,132		39,788		32,390	32,390	32,390
2544 Building Maint Improvements Total:	8,398	20,482		39,788		32,390	32,390	32,390
2546 Security Services								
112 Classified Salaries	56,636	49,281	1.000	51,701	1.000	53,385	53,385	53,385
124 Temps-Classified Salaries	129	418						
132 Nonlicensed Salaries O/T	349	907						
139 Cell Phone Stipend	318	848						
1XX Salaries Total:	57,432	51,453	1.000	51,701	1.000	53,385	53,385	53,385
211 PERS Employer Contribution	5,741	12,765		15,092		14,238	14,238	14,238
214 PERS Debt Service	1,347	2,611						
220 Social Security Administration	4,266	3,844		3,955		4,084	4,084	4,084
231 Worker's Compensation	2,054	1,850		2,327		2,296	2,296	2,296
232 State Unemployment Insurance	223	201		259		160	160	160
243 Tax Sheltered Annuities	126	640		170		180	180	180
244 Insurance Benefits	13,651	12,783		14,020		14,480	14,480	14,480
2XX Employee Benefits Total:	27,407	34,694		35,822		35,437	35,437	35,437
341 Travel - Local In-District	800							
342 Travel & Exp. Out Of District	3,284	2,488		1,000		1,000	1,000	1,000
345 Food/Meals/Snacks		114						
346 In-District Expense	3,350	3,582						
351 Telephone	4,406	4,528						
385 Security Monitoring	12,876	12,916		15,000		15,000	15,000	15,000
387 Security Patrol	48,225	39,489		50,000		50,000	50,000	50,000
389 Other Non-Instruc.Prof.&Tech. Serv	46,420	37,668		30,000		30,000	30,000	30,000
3XX Purchased Services Total:	119,361	100,784		96,000		96,000	96,000	96,000
410 Supplies	508	39						
4XX Supplies & Materials Total:	508	39						
640 Dues And Fees		170						

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:		170						
829 Security Modifications/Repair	416	8,365						
846 Locks And Keys	47,170	43,331		36,000		41,000	41,000	41,000
850 Custodial Maintenance Supply	253							
892 Building Safety	27,415	34,224		30,000		35,000	35,000	35,000
898 Environmental Safety	6,747	494		12,000		17,000	17,000	17,000
8XX Maintenance Supplies Total:	82,001	86,413		78,000		93,000	93,000	93,000
2546 Security Services Total:	286,710	273,554	1.000	261,523	1.000	277,822	277,822	277,822
2548 Care Of Buildings Services								
112 Classified Salaries	2,248,560	2,214,767	80.500	2,441,573	80.910	2,473,301	2,473,301	2,473,301
122 Subs-Classified Salaries	136,017	133,634		31,574		28,128	28,128	28,128
124 Temps-Classified Salaries	46,367	15,832						
132 Nonlicensed Salaries O/T	24,362	25,890		14,101		10,405	10,405	10,405
139 Cell Phone Stipend	70	583						
1XX Salaries Total:	2,455,375	2,390,706	80.500	2,487,248	80.910	2,511,834	2,511,834	2,511,834
211 PERS Employer Contribution	367,884	519,936		716,811		662,404	662,404	662,404
213 PERS Tier 3 OPSRP	123,747	35,198						
214 PERS Debt Service	114,399	118,526						
220 Social Security Administration	183,118	178,208		190,274		192,155	192,155	192,155
231 Worker's Compensation	88,115	84,425		110,859		107,655	107,655	107,655
232 State Unemployment Insurance	8,824	9,272		12,436		7,535	7,535	7,535
243 Tax Sheltered Annuities	15,801	16,996		13,685		14,564	14,564	14,564
244 Insurance Benefits	986,402	982,781		1,128,610		1,171,577	1,171,577	1,171,577
2XX Employee Benefits Total:	1,888,290	1,945,343		2,172,676		2,155,891	2,155,891	2,155,891
321 Equip. Rep.(Not On Serv. Contract)	55							
322 Repairs & Maint.Svcs.(On Contract)	402	0						
323 Stormwater Services	326,202	313,975		267,500		332,500	332,500	332,500
325 Electricity	1,220,874	1,304,483		1,423,478		1,423,478	1,423,478	1,423,478
326 Heating Fuel	512,851	623,468		1,100,048		951,405	951,405	951,405
327 Water	304,783	323,073		243,300		343,300	343,300	343,300
328 Garbage	273,742	223,095		250,593		250,593	250,593	250,593
329 Sewage	110,805	145,929		110,850		110,850	110,850	110,850
341 Travel - Local In-District	725	1,919						
342 Travel & Exp. Out Of District		323						
346 In-District Expense	130	240						
351 Telephone	648	162		6,000		6,000	6,000	6,000
353 Postage	12	69						
389 Other Non-Instruc.Prof.&Tech. Serv	46,117	53,754		46,765		47,928	47,928	47,928
3XX Purchased Services Total:	2,797,345	2,990,492		3,448,534		3,466,054	3,466,054	3,466,054
410 Supplies	258,333	220,265		219,248		226,070	226,070	226,070
432 Reference Books	181							
460 Non-Consumable Supplies	3,174	4,579						

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	261,688	224,844		219,248		226,070	226,070	226,070
651 Liability Insurance	220,450	306,947		303,362		299,189	299,189	299,189
653 Property Insurance	397,841	409,996		418,196		418,323	418,323	418,323
670 Taxes And Licenses		50						
6XX Other Objects Total:	618,291	716,993		721,558		717,512	717,512	717,512
850 Custodial Maintenance Supply	20							
873 Equipment And Machinery Repairs				3,500		3,500	3,500	3,500
888 Pest Control	2,304	136		6,500		6,500	6,500	6,500
8XX Maintenance Supplies Total:	2,324	136		10,000		10,000	10,000	10,000
2548 Care Of Buildings Services Total:	8,023,312	8,268,514	80.500	9,059,264	80.910	9,087,360	9,087,360	9,087,360
2549 Transportation Services								
112 Classified Salaries	46,104	47,992	1.000	47,486	1.000	45,753	45,753	45,753
1XX Salaries Total:	46,104	47,992	1.000	47,486	1.000	45,753	45,753	45,753
211 PERS Employer Contribution	9,917	11,085		13,861		12,202	12,202	12,202
214 PERS Debt Service	2,261	2,150						
220 Social Security Administration	3,416	3,165		3,633		3,500	3,500	3,500
231 Worker's Compensation	1,730	1,520		2,137		1,967	1,967	1,967
232 State Unemployment Insurance	179	166		237		137	137	137
243 Tax Sheltered Annuities				170		180	180	180
244 Insurance Benefits	12,645	11,660		14,020		14,480	14,480	14,480
2XX Employee Benefits Total:	30,147	29,746		34,058		32,467	32,467	32,467
321 Equip. Rep.(Not On Serv. Contract)	18,178	6,385		10,000		12,500	12,500	12,500
322 Repairs & Maint.Svcs.(On Contract)	1,652	2,264		2,000		2,000	2,000	2,000
3XX Purchased Services Total:	19,830	8,649		12,000		14,500	14,500	14,500
460 Non-Consumable Supplies	3,967			3,042				
470 Computer Software		1,249						
4XX Supplies & Materials Total:	3,967	1,249		3,042				
651 Liability Insurance	15,791	25,966		28,563		27,360	27,360	27,360
670 Taxes And Licenses	1,206	832		300		500	500	500
6XX Other Objects Total:	16,997	26,798		28,863		27,860	27,860	27,860
861 Vehicle Supplies	56,029	44,820		40,000		45,000	45,000	45,000
863 Tires	10,260	9,585		15,000		13,000	13,000	13,000
864 Fuel	131,009	129,942		131,000		131,000	131,000	131,000
865 Oil	5,443	6,568		5,500		5,500	5,500	5,500
867 Diesel Fuel Tax				450				
8XX Maintenance Supplies Total:	202,741	190,915		191,950		194,500	194,500	194,500



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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2549 Transportation Services Total:	319,786	305,349	1.000	317,399	1.000	315,080	315,080	315,080
2551 Transportation Services								
112 Classified Salaries	62,151	44,067	1.000	46,051	1.000	47,544	47,544	47,544
113 Administrators	85,714	158,822	1.200	116,531	1.200	123,302	123,302	123,302
139 Cell Phone Stipend	658	1,733		1,800		1,080	1,080	1,080
1XX Salaries Total:	148,523	204,623	2.200	164,382	2.200	171,926	171,926	171,926
211 PERS Employer Contribution	31,255	50,391		47,458		45,565	45,565	45,565
213 PERS Tier 3 OPSRP	2,401	2,829						
214 PERS Debt Service	7,803	11,121						
220 Social Security Administration	11,474	15,604		12,438		13,070	13,070	13,070
231 Worker's Compensation	1,202	1,032		1,821		1,538	1,538	1,538
232 State Unemployment Insurance	600	816		813		513	513	513
241 Professional Dues				2,040		2,040	2,040	2,040
243 Tax Sheltered Annuities	4,943	11,015		5,780		6,348	6,348	6,348
244 Insurance Benefits	27,630	42,891		30,508		31,556	31,556	31,556
2XX Employee Benefits Total:	87,307	135,699		100,857		100,628	100,628	100,628
321 Equip. Rep.(Not On Serv. Contract)	137			250		250	250	250
322 Repairs & Maint.Svcs.(On Contract)	27,834	23,234		16,315		17,500	17,500	17,500
323 Stormwater Services	19,688	19,688						
325 Electricity	19,744	23,407						
326 Heating Fuel	2,447	4,417						
327 Water	3,269	3,931						
328 Garbage	7,448	10,817						
329 Sewage	2,687	3,160						
341 Travel - Local In-District		97						
342 Travel & Exp. Out Of District	9,202	7,005		5,000		5,000	5,000	5,000
345 Food/Meals/Snacks	1,805	763		250		500	500	500
346 In-District Expense	153	100		500		250	250	250
351 Telephone	122	168		125		125	125	125
353 Postage	122	195		250		200	200	200
354 Advertising	507			125		125	125	125
389 Other Non-Instruc.Prof.&Tech. Serv	4,629	5,359		6,000		5,943	5,943	5,943
3XX Purchased Services Total:	99,795	102,341		28,815		29,893	29,893	29,893
410 Supplies	19,214	20,266		31,025		35,000	35,000	35,000
415 Pacific Office Automation Copies				5,685		5,500	5,500	5,500
432 Reference Books	227	145		200		200	200	200
440 Periodicals		315		250		250	250	250
460 Non-Consumable Supplies	5,169	10,135		2,500		2,500	2,500	2,500
470 Computer Software	15,266	9,850		20,000		20,000	20,000	20,000
480 Computer Hardware	10,777	3,705		5,000		5,000	5,000	5,000
4XX Supplies & Materials Total:	50,653	44,416		64,660		68,450	68,450	68,450
542 Replacement Equipment Purchases		15,459						
550 Technology	97	518						

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total:	97	15,977						
640 Dues And Fees	935	650		750		750	750	750
653 Property Insurance	2,816	2,666		2,666		2,666	2,666	2,666
6XX Other Objects Total:	3,751	3,316		3,416		3,416	3,416	3,416
2551 Transportation Services Total:	390,126	506,372	2.200	362,131	2.200	374,313	374,313	374,313
2552 Vehicle Operation Services								
112 Classified Salaries	1,885,439	1,897,140	88.765	2,165,797	89.768	2,406,446	2,406,446	2,406,446
114 Classified Supervisors	160,085	56,692	2.000	114,128	2.000	131,560	131,560	131,560
122 Subs-Classified Salaries	175,888	138,244		140,000		123,730	123,730	123,730
124 Temps-Classified Salaries	65,348	68,475		13,473		53,027	53,027	53,027
132 Nonlicensed Salaries O/T	1,660	1,043		1,000		1,430	1,430	1,430
139 Cell Phone Stipend	960	755		1,380		1,800	1,800	1,800
1XX Salaries Total:	2,289,381	2,162,348	90.765	2,435,778	91.768	2,717,993	2,717,993	2,717,993
211 PERS Employer Contribution	290,710	479,891		665,802		677,268	677,268	677,268
213 PERS Tier 3 OPSRP	181,429	40,622						
214 PERS Debt Service	109,755	113,992						
220 Social Security Administration	191,052	179,634		186,231		207,789	207,789	207,789
231 Worker's Compensation	91,312	94,613		111,634		125,673	125,673	125,673
232 State Unemployment Insurance	9,890	9,284		12,172		8,149	8,149	8,149
241 Professional Dues				2,400		2,400	2,400	2,400
242 Physical Examinations	17,546	27,570						
243 Tax Sheltered Annuities	25,212	19,104		22,890		24,458	24,458	24,458
244 Insurance Benefits	1,172,639	1,183,477		1,271,965		1,328,301	1,328,301	1,328,301
2XX Employee Benefits Total:	2,089,543	2,148,187		2,273,095		2,374,037	2,374,037	2,374,037
331 Pupil Transp. To And From School	53,853	11,457		20,000		12,500	12,500	12,500
389 Other Non-Instruc.Prof.&Tech. Serv	6,635	1,158		7,000		5,000	5,000	5,000
3XX Purchased Services Total:	60,488	12,614		27,000		17,500	17,500	17,500
651 Liability Insurance	25,700	40,119		30,000		30,000	30,000	30,000
6XX Other Objects Total:	25,700	40,119		30,000		30,000	30,000	30,000
868 Other Than Home To School		149						
8XX Maintenance Supplies Total:		149						
2552 Vehicle Operation Services Total:	4,465,112	4,363,418	90.765	4,765,873	91.768	5,139,530	5,139,530	5,139,530
2554 Vehicle Purch.Serv. & Maint.Se								
112 Classified Salaries	248,187	282,088	6.875	302,370	5.875	269,453	269,453	269,453
124 Temps-Classified Salaries	5,877							
139 Cell Phone Stipend	480	600		480		480	480	480

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	254,544	282,688	6.875	302,850	5.875	269,933	269,933	269,933
211 PERS Employer Contribution	38,817	54,907		88,262		71,863	71,863	71,863
213 PERS Tier 3 OPSRP	14,088	5,895						
214 PERS Debt Service	12,399	12,921						
220 Social Security Administration	18,716	20,515		23,131		20,613	20,613	20,613
231 Worker's Compensation	8,410	8,688		12,468		10,420	10,420	10,420
232 State Unemployment Insurance	979	1,045		1,512		808	808	808
243 Tax Sheltered Annuities	1,916	1,810		1,169		1,058	1,058	1,058
244 Insurance Benefits	72,643	86,884		96,388		85,070	85,070	85,070
245 Other Benefits	5,150	2,700						
2XX Employee Benefits Total:	173,118	195,365		222,929		189,832	189,832	189,832
321 Equip. Rep.(Not On Serv. Contract)	36,211	38,291		31,000		35,000	35,000	35,000
322 Repairs & Maint.Svcs.(On Contract)	13,472	13,265		14,500		14,500	14,500	14,500
342 Travel & Exp. Out Of District				1,000				
346 In-District Expense	700	55		100		100	100	100
389 Other Non-Instruc.Prof.&Tech. Serv	460	788		1,000		750	750	750
3XX Purchased Services Total:	50,843	52,399		47,600		50,350	50,350	50,350
410 Supplies	963	1,351		1,500		1,500	1,500	1,500
415 Pacific Office Automation Copies		7,489						
432 Reference Books				500		250	250	250
460 Non-Consumable Supplies	56,180	1,510		29,954		11,000	11,000	11,000
470 Computer Software	1,153	1,153		7,000		3,500	3,500	3,500
480 Computer Hardware	689			2,745		4,500	4,500	4,500
4XX Supplies & Materials Total:	58,985	11,503		41,699		20,750	20,750	20,750
541 Initial & Addnl. Equip. Purchases	61,387			27,500		27,500	27,500	27,500
5XX Capital Outlay Total:	61,387			27,500		27,500	27,500	27,500
655 Judg.& Settlm.Against The Distric	50,788	10,518						
670 Taxes And Licenses	1,982	1,547		3,500		1,500	1,500	1,500
6XX Other Objects Total:	52,770	12,065		3,500		1,500	1,500	1,500
861 Vehicle Supplies	182,519	252,184		194,804		200,500	200,500	200,500
863 Tires	64,804	31,495		64,500		55,000	55,000	55,000
864 Fuel	513,315	480,267		514,000		514,000	514,000	514,000
865 Oil	30,338	36,298		30,500		30,500	30,500	30,500
8XX Maintenance Supplies Total:	790,975	800,244		803,804		800,000	800,000	800,000
2554 Vehicle Purch.Serv. & Maint.Se Total:	1,442,622	1,354,263	6.875	1,449,883	5.875	1,359,865	1,359,865	1,359,865
2555 Student Transportation Dist. E								
112 Classified Salaries	210,060	218,460		84,078		90,407	90,407	90,407
1XX Salaries Total:	210,060	218,460		84,078		90,407	90,407	90,407

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employer Contribution		1,868		24,542		24,112	24,112	24,112
220 Social Security Administration				6,432		6,916	6,916	6,916
231 Worker's Compensation				4,540		3,887	3,887	3,887
232 State Unemployment Insurance				420		271	271	271
243 Tax Sheltered Annuities						635	635	635
244 Insurance Benefits						51,114	51,114	51,114
2XX Employee Benefits Total:		1,868		35,935		86,935	86,935	86,935
331 Pupil Transp. To And From School		484						
389 Other Non-Instruc.Prof.&Tech. Serv	60,770	27,425		42,000		31,500	31,500	31,500
3XX Purchased Services Total:	60,770	27,908		42,000		31,500	31,500	31,500
868 Other Than Home To School	114,737	50,899		66,007		114,208	114,208	114,208
8XX Maintenance Supplies Total:	114,737	50,899		66,007		114,208	114,208	114,208
2555 Student Transportation Dist. E Total:	385,567	299,136		228,020		323,050	323,050	323,050
2556 Student Transportation - Refund								
112 Classified Salaries	98,984	92,956						
1XX Salaries Total:	98,984	92,956						
211 PERS Employer Contribution		795						
2XX Employee Benefits Total:		795						
331 Pupil Transp. To And From School	979							
389 Other Non-Instruc.Prof.&Tech. Serv	61,313	52,877		185,000		185,000	185,000	185,000
3XX Purchased Services Total:	62,292	52,877		185,000		185,000	185,000	185,000
868 Other Than Home To School	24,828	23,266						
8XX Maintenance Supplies Total:	24,828	23,266						
2556 Student Transportation - Refund Total:	186,104	169,895		185,000		185,000	185,000	185,000
2559 Other Pupil Transportation Ser								
211 PERS Employer Contribution		15						
214 PERS Debt Service		3						
220 Social Security Administration		5						
231 Worker's Compensation		0						
232 State Unemployment Insurance		0						
244 Insurance Benefits		23						
2XX Employee Benefits Total:		47						
331 Pupil Transp. To And From School	180,323	168,673		116,633		153,112	153,112	153,112
3XX Purchased Services Total:	180,323	168,673		116,633		153,112	153,112	153,112

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2559 Other Pupil Transportation Ser Total:	180,323	168,720		116,633		153,112	153,112	153,112
2575 Purchasing And Warehouse Servi								
112 Classified Salaries	175,753	123,520	3.270	120,626	2.773	91,185	91,185	91,185
114 Classified Supervisors	30,121	29,878	0.500	30,649	0.500	32,664	32,664	32,664
118 Professional Salaries		61,515	1.000	65,331	1.500	94,320	94,320	94,320
124 Temps-Classified Salaries	1,579	755						
132 Nonlicensed Salaries O/T	1,443	660						
139 Cell Phone Stipend	240	378						
1XX Salaries Total:	209,136	216,704	4.770	216,605	4.773	218,169	218,169	218,169
211 PERS Employer Contribution	31,154	48,260		63,227		58,186	58,186	58,186
213 PERS Tier 3 OPSRP	13,863	4,341						
214 PERS Debt Service	10,578	11,291						
220 Social Security Administration	15,392	16,044		16,570		16,690	16,690	16,690
231 Worker's Compensation	4,747	4,898		5,439		5,064	5,064	5,064
232 State Unemployment Insurance	805	839		1,083		655	655	655
241 Professional Dues				1,800		2,400	2,400	2,400
243 Tax Sheltered Annuities	6,890	6,765		6,681		8,904	8,904	8,904
244 Insurance Benefits	60,764	62,838		66,455		68,613	68,613	68,613
2XX Employee Benefits Total:	144,192	155,277		161,256		160,511	160,511	160,511
321 Equip. Rep.(Not On Serv. Contract)	874	2,542		1,500		2,000	2,000	2,000
346 In-District Expense	203	279		300		300	300	300
354 Advertising						1,000	1,000	1,000
389 Other Non-Instruc.Prof.&Tech. Serv		10,200						
3XX Purchased Services Total:	1,077	13,021		1,800		3,300	3,300	3,300
410 Supplies	569	278,031		2,212		1,000	1,000	1,000
415 Pacific Office Automation Copies		-219,140				50,000	50,000	50,000
457 Inventory Adjustment	-514	-3,905		100		1	1	1
460 Non-Consumable Supplies	1,029	243		400		400	400	400
4XX Supplies & Materials Total:	1,085	55,229		2,712		51,401	51,401	51,401
640 Dues And Fees	4,000			4,200		4,200	4,200	4,200
670 Taxes And Licenses	810	693		600		600	600	600
6XX Other Objects Total:	4,810	693		4,800		4,800	4,800	4,800
864 Fuel	7,671	8,008		9,202		9,213	9,213	9,213
8XX Maintenance Supplies Total:	7,671	8,008		9,202		9,213	9,213	9,213
2575 Purchasing And Warehouse Servi Total:	367,970	448,933	4.770	396,375	4.773	447,393	447,393	447,393
2576 Mail Distribution Services								
353 Postage	1,563	-868		6,000		2,000	2,000	2,000
389 Other Non-Instruc.Prof.&Tech. Serv	9,638	15,969		15,240		15,467	15,467	15,467

# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	11,201	15,101		21,240		17,467	17,467	17,467
2576 Mail Distribution Services Total:	11,201	15,101		21,240		17,467	17,467	17,467
2630 Public Information Services								
111 Licensed Salaries		11,304						
112 Classified Salaries	140,112	33,174	0.750	30,110	1.000	41,446	41,446	41,446
113 Administrators	112,408	129,444	1.000	114,912	1.000	120,471	120,471	120,471
118 Professional Salaries		118,033	1.750	128,441	1.550	121,243	121,243	121,243
122 Subs-Classified Salaries	365							
124 Temps-Classified Salaries	3,349	4,857		5,491		3,675	3,675	3,675
131 Licensed Salaries-Add'l		2,822						
132 Nonlicensed Salaries O/T	519							
139 Cell Phone Stipend	1,182	2,106		1,116		1,116	1,116	1,116
1XX Salaries Total:	257,934	301,740	3.500	280,070	3.550	287,950	287,950	287,950
211 PERS Employer Contribution	46,373	64,645		79,824		75,519	75,519	75,519
213 PERS Tier 3 OPSRP	9,988	3,632						
214 PERS Debt Service	13,082	11,567						
220 Social Security Administration	19,235	21,295		21,340		21,943	21,943	21,943
231 Worker's Compensation	1,175	1,258		3,124		2,582	2,582	2,582
232 State Unemployment Insurance	996	1,136		1,395		861	861	861
241 Professional Dues	315	795		3,800		3,560	3,560	3,560
243 Tax Sheltered Annuities	13,915	15,212		12,109		13,561	13,561	13,561
244 Insurance Benefits	44,561	38,769		48,300		50,767	50,767	50,767
2XX Employee Benefits Total:	149,640	158,309		169,892		168,791	168,791	168,791
341 Travel - Local In-District	9	19		100		50	50	50
342 Travel & Exp. Out Of District	1,621	1,272		3,000		4,000	4,000	4,000
345 Food/Meals/Snacks	563	406		600		750	750	750
346 In-District Expense	27	45		1,000		1,000	1,000	1,000
353 Postage	3,481	4,786		5,500		5,500	5,500	5,500
354 Advertising	3,187	4,239		6,000		6,000	6,000	6,000
382 Legal Services	63					3,000	3,000	3,000
389 Other Non-Instruc.Prof.&Tech. Serv	106,948	82,653		122,772		123,803	123,803	123,803
3XX Purchased Services Total:	115,898	93,421		138,972		144,103	144,103	144,103
410 Supplies	14,819	2,330		14,404		6,000	6,000	6,000
432 Reference Books	45	45		100		150	150	150
440 Periodicals	216	244		250		250	250	250
470 Computer Software	605	83		800		800	800	800
480 Computer Hardware	170	80						
4XX Supplies & Materials Total:	15,855	2,782		15,554		7,200	7,200	7,200
640 Dues And Fees	760	775		1,000		1,000	1,000	1,000
6XX Other Objects Total:	760	775		1,000		1,000	1,000	1,000

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2630 Public Information Services Total:	540,088	557,027	3.500	605,487	3.550	609,044	609,044	609,044
2641 Hr Service Area Direction								
111 Licensed Salaries	14,787							
112 Classified Salaries	285,641	199,303	4.500	216,437	5.250	215,445	215,445	215,445
113 Administrators	413,537	544,901	5.000	509,136	5.000	543,242	543,242	543,242
114 Classified Supervisors	76,932							
118 Professional Salaries		91,645	1.670	109,419	1.670	119,983	119,983	119,983
121 Subs-Licensed Salaries		1,430						
122 Subs-Classified Salaries	2,317	825				919	919	919
124 Temps-Classified Salaries	21,226	39,855		13,727		11,025	11,025	11,025
131 Licensed Salaries-Add'l	43,460	26,470		15,000		20,534	20,534	20,534
132 Nonlicensed Salaries O/T	181							
139 Cell Phone Stipend	3,504	5,216		83,400		83,400	83,400	83,400
1XX Salaries Total:	861,585	909,646	11.170	947,119	11.920	994,548	994,548	994,548
211 PERS Employer Contribution	104,622	178,226		236,874		239,818	239,818	239,818
213 PERS Tier 3 OPSRP	62,787	17,177						
214 PERS Debt Service	39,615	41,833						
220 Social Security Administration	64,178	67,429		63,129		69,703	69,703	69,703
231 Worker's Compensation	3,660	3,813		9,242		8,200	8,200	8,200
232 State Unemployment Insurance	3,324	3,518		4,126		2,733	2,733	2,733
241 Professional Dues	2,044	5,452		10,504		10,504	10,504	10,504
243 Tax Sheltered Annuities	32,244	31,875		31,112		34,032	34,032	34,032
244 Insurance Benefits	154,039	161,599		154,736		170,934	170,934	170,934
245 Other Benefits	6,200	7,010		50,000		15,000	15,000	15,000
248 Cosa Dues	8,690	5,898				10,000	10,000	10,000
2XX Employee Benefits Total:	481,403	523,830		559,724		560,925	560,925	560,925
321 Equip. Rep.(Not On Serv. Contract)		242		250		100	100	100
322 Repairs & Maint.Svcs.(On Contract)	1,043	0		500		100	100	100
341 Travel - Local In-District	582	438		500		400	400	400
342 Travel & Exp. Out Of District	1,125	4,574		1,500		3,000	3,000	3,000
345 Food/Meals/Snacks	1,048	2,859		2,500		1,000	1,000	1,000
346 In-District Expense	308	887		400		500	500	500
347 Recruitment Expenses	2,893	16,829		8,000		5,000	5,000	5,000
353 Postage	2,594	2,105		2,250		2,500	2,500	2,500
354 Advertising				100		100	100	100
384 Negotiation Services	14	3,639		10,000		3,000	3,000	3,000
389 Other Non-Instruc.Prof.&Tech. Serv	23,397	122,672		12,678		65,000	65,000	65,000
3XX Purchased Services Total:	33,005	154,245		38,678		80,700	80,700	80,700
410 Supplies	8,281	12,021		9,600		7,889	7,889	7,889
415 Pacific Office Automation Copies		1,182		3,324		2,000	2,000	2,000
432 Reference Books	160	17,577		200		200	200	200
440 Periodicals						125	125	125
460 Non-Consumable Supplies	1,856			1,500		1,200	1,200	1,200
470 Computer Software	6,729	21,298		2,000		1,616	1,616	1,616
480 Computer Hardware	5,859	2,528		4,750		2,000	2,000	2,000

# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	22,885	54,607		21,374		15,030	15,030	15,030
640 Dues And Fees	355	1,384		400		1,500	1,500	1,500
6XX Other Objects Total:	355	1,384		400		1,500	1,500	1,500
2641 Hr Service Area Direction Total:	1,399,233	1,643,711	11.170	1,567,295	11.920	1,652,703	1,652,703	1,652,703
2660 Technology								
111 Licensed Salaries	17,534	175,575	3.000	184,419	3.000	191,997	191,997	191,997
112 Classified Salaries	910,803	406,580	10.150	484,411	8.230	384,417	384,417	384,417
113 Administrators	102,705	181,035	1.720	176,286	1.866	213,714	213,714	213,714
114 Classified Supervisors	153,533	71,273	1.620	151,551	1.620	160,131	160,131	160,131
118 Professional Salaries		438,044	7.350	504,691	9.350	705,342	705,342	705,342
121 Subs-Licensed Salaries	14,835	19,194						
122 Subs-Classified Salaries	691	239						
124 Temps-Classified Salaries	4,658	41,161		2,238		4,594	4,594	4,594
131 Licensed Salaries-Add'l	5,196	48,638						
132 Nonlicensed Salaries O/T	519	26,972						
139 Cell Phone Stipend	4,660	6,365		5,555				
1XX Salaries Total:	1,215,132	1,415,075	23.840	1,509,151	24.066	1,660,195	1,660,195	1,660,195
211 PERS Employer Contribution	187,259	297,342		438,246		441,549	441,549	441,549
213 PERS Tier 3 OPSRP	52,665	17,351						
214 PERS Debt Service	56,240	76,285						
220 Social Security Administration	91,338	105,428		115,025		127,005	127,005	127,005
231 Worker's Compensation	8,190	8,016		20,162		18,365	18,365	18,365
232 State Unemployment Insurance	4,782	5,353		7,518		4,981	4,981	4,981
241 Professional Dues	1,829	4,745		13,688		18,146	18,146	18,146
243 Tax Sheltered Annuities	40,776	39,191		50,011		61,625	61,625	61,625
244 Insurance Benefits	247,491	294,542		330,824		344,607	344,607	344,607
2XX Employee Benefits Total:	690,569	848,254		975,474		1,016,277	1,016,277	1,016,277
316 Data Processing Serv. (Instr. Only)	3,347	3,673		4,500		4,600	4,600	4,600
319 Other Instruc. Prof. & Tech. Service	21,332	51,604		84,999		5,000	5,000	5,000
322 Repairs & Maint. Svcs. (On Contract)	441,620	376,351		459,162		475,045	475,045	475,045
324 Rentals	2,218	0		4,000				
341 Travel - Local In-District	963	2,735		1,000		3,324	3,324	3,324
342 Travel & Exp. Out Of District	5,862	9,197		8,000		12,000	12,000	12,000
345 Food/Meals/Snacks	2,245	4,203		2,500		2,500	2,500	2,500
346 In-District Expense	294	1,278		1,000		1,200	1,200	1,200
351 Telephone	271,800	284,668		282,000		282,000	282,000	282,000
353 Postage	16	34		152		200	200	200
354 Advertising		395						
386 Data Processing Ser. (Non-Instruct.)	65,373	2,000		180,000		180,000	180,000	180,000
389 Other Non-Instruc. Prof. & Tech. Serv	178,067	251,734		144,926		173,333	173,333	173,333
3XX Purchased Services Total:	993,137	987,874		1,172,239		1,139,202	1,139,202	1,139,202
410 Supplies	43,221	33,773		57,946		63,013	63,013	63,013



# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
415 Pacific Office Automation Copies		3,374		700		4,700	4,700	4,700
432 Reference Books	28	104		300		300	300	300
440 Periodicals	210	191		100		100	100	100
460 Non-Consumable Supplies	15,566	13,160		20,000		33,000	33,000	33,000
470 Computer Software	27,864	19,931		46,667		46,670	46,670	46,670
480 Computer Hardware	33,308	3,818		14,900		15,000	15,000	15,000
4XX Supplies & Materials Total:	120,197	74,351		140,613		162,783	162,783	162,783
640 Dues And Fees	935	2,013		600		600	600	600
6XX Other Objects Total:	935	2,013		600		600	600	600
2660 Technology Total:	3,019,971	3,327,566	23.840	3,798,077	24.066	3,979,057	3,979,057	3,979,057
2665 Site-Based Technology								
112 Classified Salaries	638,982	412,376	10.600	445,563	11.600	482,337	482,337	482,337
114 Classified Supervisors	75,336	77,936	1.000	97,583	1.000	73,485	73,485	73,485
122 Subs-Classified Salaries	1,610							
132 Nonlicensed Salaries O/T	832							
139 Cell Phone Stipend	968	481						
1XX Salaries Total:	717,728	490,793	11.600	543,146	12.600	555,822	555,822	555,822
211 PERS Employer Contribution	64,569	85,435		158,544		148,238	148,238	148,238
213 PERS Tier 3 OPSRP	74,126	21,909						
214 PERS Debt Service	33,091	23,895						
220 Social Security Administration	53,576	37,435		41,551		42,520	42,520	42,520
231 Worker's Compensation	3,368	2,570		23,906		23,331	23,331	23,331
232 State Unemployment Insurance	2,780	1,929		2,716		1,667	1,667	1,667
241 Professional Dues				1,200		1,200	1,200	1,200
243 Tax Sheltered Annuities	7,082	5,110		5,702		6,238	6,238	6,238
244 Insurance Benefits	232,109	145,297		162,352		182,198	182,198	182,198
2XX Employee Benefits Total:	470,700	323,580		395,970		405,393	405,393	405,393
341 Travel - Local In-District	4,548	3,735		5,000		5,000	5,000	5,000
342 Travel & Exp. Out Of District	128	3,800						
3XX Purchased Services Total:	4,676	7,535		5,000		5,000	5,000	5,000
410 Supplies	1,615	1,376		5,000		5,000	5,000	5,000
460 Non-Consumable Supplies	458							
470 Computer Software	686	50		2,100		2,100	2,100	2,100
480 Computer Hardware	1,713	1,808		500		500	500	500
4XX Supplies & Materials Total:	4,471	3,235		7,600		7,600	7,600	7,600
2665 Site-Based Technology Total:	1,197,575	825,143	11.600	951,716	12.600	973,814	973,814	973,814
2669 Other Technology Services								
321 Equip. Rep.(Not On Serv. Contract)	73							
322 Repairs & Maint.Svcs.(On Contract)		388						

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
351 Telephone	5,217	6,518		2,900		3,700	3,700	3,700
389 Other Non-Instruc.Prof.&Tech. Serv	130	1,578		183				
3XX Purchased Services Total:	5,420	8,484		3,083		3,700	3,700	3,700
410 Supplies	26							
4XX Supplies & Materials Total:	26							
2669 Other Technology Services Total:	5,446	8,484		3,083		3,700	3,700	3,700
2700 District Retirement								
249 District Retirement Fund	1,700,000	3,500,000		2,315,838		1,500,000	1,500,000	1,500,000
2XX Employee Benefits Total:	1,700,000	3,500,000		2,315,838		1,500,000	1,500,000	1,500,000
2700 District Retirement Total:	1,700,000	3,500,000		2,315,838		1,500,000	1,500,000	1,500,000
2XXX Support Services Total:	55,474,024	57,379,782	528.570	59,770,940	547.620	61,192,441	61,203,522	61,203,522

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>3320 Community Recreation Services</b>								
112 Classified Salaries	35,839		1.000	40,295				
1XX Salaries Total:	35,839		1.000	40,295				
211 PERS Employer Contribution	2,150			11,762				
213 PERS Tier 3 OPSRP	5,017							
214 PERS Debt Service	1,761							
220 Social Security Administration	2,605			3,083				
231 Worker's Compensation	1,364			1,813				
232 State Unemployment Insurance	136			201				
243 Tax Sheltered Annuities				170				
244 Insurance Benefits	10,886			14,020				
2XX Employee Benefits Total:	23,920			31,049				
331 Pupil Transp. To And From School	21,404	25,692		10,000		15,000	15,000	15,000
389 Other Non-Instruc.Prof.&Tech. Serv	6,283							
3XX Purchased Services Total:	27,687	25,692		10,000		15,000	15,000	15,000
<b>3320 Community Recreation Services Total:</b>	<b>87,446</b>	<b>25,692</b>	<b>1.000</b>	<b>81,344</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>3510 Custody And Care Of Children S</b>								
111 Licensed Salaries	13,498	4,355						
112 Classified Salaries	163,013	150,815	3.000	79,324	3.100	79,453	79,453	79,453
118 Professional Salaries		34,858	0.720	35,023	0.800	42,646	42,646	42,646
122 Subs-Classified Salaries	523	1,983		146,700		178,690	178,690	178,690
124 Temps-Classified Salaries	10,743	39,590		900				
139 Cell Phone Stipend						900	900	900
1XX Salaries Total:	187,777	231,601	3.720	261,947	3.900	301,689	301,689	301,689
211 PERS Employer Contribution	19,251	37,545		33,378		32,564	32,564	32,564
213 PERS Tier 3 OPSRP	15,431	4,377						
214 PERS Debt Service	8,034	9,378						
220 Social Security Administration	12,677	13,645		20,039		23,010	23,010	23,010
231 Worker's Compensation	887	1,163		2,934		2,707	2,707	2,707
232 State Unemployment Insurance	667	714		1,310		902	902	902
241 Professional Dues				864		960	960	960
243 Tax Sheltered Annuities	393	708		3,516		3,934	3,934	3,934
244 Insurance Benefits	77,333	86,728		51,953		56,272	56,272	56,272
2XX Employee Benefits Total:	134,672	154,257		113,993		120,350	120,350	120,350
<b>3510 Custody And Care Of Children S Total:</b>	<b>322,449</b>	<b>385,858</b>	<b>3.720</b>	<b>375,941</b>	<b>3.900</b>	<b>422,039</b>	<b>422,039</b>	<b>422,039</b>
<b>4150 Capital Building Improvement</b>								
522 Bldg. Improv. (Done Maint. Dept.)				1,000		1	1	1
5XX Capital Outlay Total:				1,000		1	1	1

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
4150 Capital Building Improvement Total:				1,000		1	1	1
5120 Short Term Debt								
620 Interest				1,000		1	1	1
6XX Other Objects Total:				1,000		1	1	1
5120 Short Term Debt Total:				1,000		1	1	1
5200 Transfers Of Funds								
710 Fund Modifications	5,283,484	3,266,051		1,125,000		1,125,002	1,257,902	1,257,902
7XX Transfers Total:	5,283,484	3,266,051		1,125,000		1,125,002	1,257,902	1,257,902
5200 Transfers Of Funds Total:	5,283,484	3,266,051		1,125,000		1,125,002	1,257,902	1,257,902
6110 Contingency Fund								
810 Planned Reserve				2,996,633		3,188,339	3,188,339	3,188,339
810 Planned Reserve Total:				2,996,633		3,188,339	3,188,339	3,188,339
6110 Contingency Fund Total:				2,996,633		3,188,339	3,188,339	3,188,339
6114 Board Priorities Reserve								
810 Planned Reserve				1,100,000		284,000	284,000	284,000
810 Planned Reserve Total:				1,100,000		284,000	284,000	284,000
6114 Board Priorities Reserve Total:				1,100,000		284,000	284,000	284,000
6115 Operations Reserve								
810 Planned Reserve						1,577,320	1,444,420	1,444,420
810 Planned Reserve Total:						1,577,320	1,444,420	1,444,420
6115 Operations Reserve Total:						1,577,320	1,444,420	1,444,420
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	7,039,870	9,560,713		4,360,292		5,097,276	5,097,276	5,097,276
820 Unapp. Ending Fund Bal. Total:	7,039,870	9,560,713		4,360,292		5,097,276	5,097,276	5,097,276
7000 Reserves And Fund Balances Total:	7,039,870	9,560,713		4,360,292		5,097,276	5,097,276	5,097,276
Total Requirements:	150,683,832	154,443,439	1390.250	159,413,558	1477.397	170,688,906	170,688,906	170,688,906

# Program Budget Detail

## Capital Equipment Fund

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

Capital Equipment Fund

Resources

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
21999 Miscellaneous		11,981						
25300 Sale/Compensat. Loss Fixed Assets		5,200						
25400 Net Working Capital		6,849,181						
		6,866,362						
Total Resources:		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).

# Program Budget Detail

Capital Equipment Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
421 Textbooks	29,946							
440 Periodicals	140							
460 Non-Consumable Supplies	12,278							
470 Computer Software	2,572							
480 Computer Hardware	12,664							
4XX Supplies & Materials Total:	57,600							
1111 Regular Elementary School Prog Total:	57,600							
1121 Regular Middle School Program								
421 Textbooks	19,152							
432 Reference Books	5,295							
460 Non-Consumable Supplies	22,409	0						
480 Computer Hardware	33,569	0						
4XX Supplies & Materials Total:	80,425	0						
1121 Regular Middle School Program Total:	80,425	0						
1131 Regular High School Program								
421 Textbooks	10,314	0						
432 Reference Books	5,651							
460 Non-Consumable Supplies	6,864							
470 Computer Software	1,313							
480 Computer Hardware	70,228							
4XX Supplies & Materials Total:	94,369	0						
1131 Regular High School Program Total:	94,369	0						
1XXX Instruction Total:	232,395	0						
2190 Director Of Ed Services								
421 Textbooks	1,044							
460 Non-Consumable Supplies	6,587							
470 Computer Software	787							
480 Computer Hardware	6,669							
4XX Supplies & Materials Total:	15,087							
2190 Director Of Ed Services Total:	15,087							
2211 Improvement Of Instruction Ser								
421 Textbooks	20,630							
460 Non-Consumable Supplies	8,386							
470 Computer Software	345							
480 Computer Hardware	10,601							

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).

# Program Budget Detail

Capital Equipment Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	39,962							
2211 Improvement Of Instruction Ser Total:	39,962							
2222 School Library/Media Center								
431 Library Books	2,443							
480 Computer Hardware	2,188							
4XX Supplies & Materials Total:	4,631							
2222 School Library/Media Center Total:	4,631							
2223 Multimedia Services								
480 Computer Hardware	1,976							
4XX Supplies & Materials Total:	1,976							
2223 Multimedia Services Total:	1,976							
2321 Office Of The Superintendent								
410 Supplies	1,932							
480 Computer Hardware	143							
4XX Supplies & Materials Total:	2,075							
2321 Office Of The Superintendent Total:	2,075							
2411 Principals Services								
460 Non-Consumable Supplies	18,390							
470 Computer Software	206							
480 Computer Hardware	86,168	0						
4XX Supplies & Materials Total:	104,764	0						
2411 Principals Services Total:	104,764	0						
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	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).

# Program Budget Detail

Capital Equipment Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	2,727							
541 Initial & Addnl. Equip. Purchases	16,995							
542 Replacement Equipment Purchases	54,749							
5XX Capital Outlay Total:	71,744							
2542 Building Div Services Total:	74,471							
2543 Grounds Division Services								
460 Non-Consumable Supplies	865	0						
4XX Supplies & Materials Total:	865	0						
542 Replacement Equipment Purchases	124,279	0						
5XX Capital Outlay Total:	124,279	0						
2543 Grounds Division Services Total:	125,144	0						
2548 Care Of Buildings Services								
460 Non-Consumable Supplies	1,839							
4XX Supplies & Materials Total:	1,839							
541 Initial & Addnl. Equip. Purchases	43,899	0						
5XX Capital Outlay Total:	43,899	0						
2548 Care Of Buildings Services Total:	45,738	0						
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							
5XX Capital Outlay Total:	4,000							
2554 Vehicle Purch.Serv. & Maint.Se Total:	4,000							
2630 Public Information Services								
480 Computer Hardware	2,485							
4XX Supplies & Materials Total:	2,485							
2630 Public Information Services Total:	2,485							

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).



# Program Budget Detail

Capital Equipment Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2660 Technology								
460 Non-Consumable Supplies	729							
470 Computer Software	81,334	0						
480 Computer Hardware	34,896							
4XX Supplies & Materials Total:	116,959	0						
2660 Technology Total:	116,959	0						
2XXX Support Services Total:	560,364	0						
5110 Long-Term Debt Service								
610 Principal	932,202							
622 Interest/Buses	95,348							
6XX Other Objects Total:	1,027,550							
5110 Long-Term Debt Service Total:	1,027,550							
5200 Transfers Of Funds								
710 Fund Modifications	5,046,053							
7XX Transfers Total:	5,046,053							
5200 Transfers Of Funds Total:	5,046,053							
Total Requirements:	6,866,362	0						

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).

# Program Budget Detail

## Federal, State and Local Programs Fund

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

Federal/State/Local Programs

Resources	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
21311 Tuition From Pupils Or Parents	57,135	99,980		79,310				
21312 Tuition-Other S.D. Within The St.		12,870		492,946		60,000	60,000	60,000
21519 Interest Other Investments	107	24						
21911 Building Rental	47,208	45,607		49,000		45,000	45,000	45,000
21920 Private Grants	482,273	502,748		492,065		584,319	584,319	584,319
21941 Svcs Provided Other Districts In State	13,582	0				36,400	36,400	36,400
21990 Miscellaneous Local Revenue	2,421,428	2,541,681		2,681,378		3,198,017	3,198,017	3,198,017
21992 Other Local Reimbursements	7,151	7,360		6,243		4,052	4,052	4,052
21995 Membership Pledges	206,075	214,261		168,000		175,000	175,000	175,000
21998 Underwriting-Krvn	161,939	180,613		190,000		195,000	195,000	195,000
21999 Miscellaneous	284,033	30,049		296,056		183,304	183,304	183,304
22102 ESD Reimbursements		301,915				427,184	427,184	427,184
22199 Other Intermediate Sources	1,353	20,251		18,974		20,000	20,000	20,000
23101 School Support Fund		224,938				120,000	120,000	120,000
23199 Other Unrestricted Grants-In-Aid	385,613							
23204 Drivers' Education	63,520	40,085		79,001				
23299 Other Restricted Grants-In-Aid	142,617	56,669						
23990 Other Revenue From State Sources	1,765,221	1,161,756		1,055,128		809,313	809,313	809,313
24311 Indian Education	305,388	268,867		282,922		250,000	250,000	250,000
24500 Restricted Revenue From Federal Gov-Thru State	5,510,716	5,871,563		5,740,825		5,455,705	5,455,705	5,455,705
24501 Title I Revenue	10,481	7,948		2,898,435		2,500	2,500	2,500
24506 Carl Perkins Vocational Education	52,201	70,061		76,500		52,001	52,001	52,001
24508 P.L. 94-142 Handicapped	2,982,662	2,444,764		30,325		3,821,036	3,821,036	3,821,036
24530 Drug & Alcohol Prevention	192,474	0						
24990 Other Revenue Fm Federal Sources	24,114	13,209		14,000				
	<u>15,117,292</u>	<u>14,117,218</u>		<u>14,651,108</u>		<u>15,438,831</u>	<u>15,438,831</u>	<u>15,438,831</u>
Total Resources:	15,117,292	14,117,218		14,651,108		15,438,831	15,438,831	15,438,831

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	85,517	74,134	0.950	56,500				
112 Classified Salaries	26,458	49,731	2.000	50,000	1.500	47,642	47,642	47,642
121 Subs-Licensed Salaries	273	3,882						
122 Subs-Classified Salaries	133							
124 Temps-Classified Salaries	2,180	5,418						
131 Licensed Salaries-Add'l	4,124	300						
1XX Salaries Total:	118,684	133,465	2.950	106,500	1.500	47,642	47,642	47,642
211 PERS Employer Contribution	27,128	26,186		26,500		9,158	9,158	9,158
213 PERS Tier 3 OPSRP	712	416						
214 PERS Debt Service	941	1,150						
220 Social Security Administration	8,784	9,614		7,700		3,690	3,690	3,690
231 Worker's Compensation	592	1,105		850		234	234	234
232 State Unemployment Insurance	552	577		450		194	194	194
243 Tax Sheltered Annuities	1,691	1,151				340	340	340
244 Insurance Benefits	32,532	39,153		24,900		13,980	13,980	13,980
2XX Employee Benefits Total:	72,932	79,351		60,400		27,596	27,596	27,596
311 Instruction Services	270							
319 Other Instruc.Prof.& Tech.Service	31,229	15,682						
324 Rentals	1,624							
341 Travel - Local In-District	481	428						
342 Travel & Exp. Out Of District	780	75						
343 Travel & Fees, Student	1,603	2,373						
345 Food/Meals/Snacks	823	415						
353 Postage	17							
3XX Purchased Services Total:	36,827	18,973						
410 Supplies	43,915	27,106		1,090,000		840,000	840,000	840,000
421 Textbooks		2,357						
431 Library Books	106	2,466						
460 Non-Consumable Supplies	2,625	500						
470 Computer Software	4,520	845						
480 Computer Hardware	13,389	22,281						
4XX Supplies & Materials Total:	64,555	55,555		1,090,000		840,000	840,000	840,000
1111 Regular Elementary School Prog Total:	292,998	287,343	2.950	1,256,900	1.500	915,238	915,238	915,238
1113 Elementary Extra-Curricular								
319 Other Instruc.Prof.& Tech.Service		3,000						
3XX Purchased Services Total:		3,000						
410 Supplies	525							
4XX Supplies & Materials Total:	525							

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1113 Elementary Extra-Curricular Total:	525	3,000						
1121 Regular Middle School Program								
111 Licensed Salaries	65,828	101,072						
112 Classified Salaries	6,776					1,827	1,827	1,827
131 Licensed Salaries-Add'l		1,269						
1XX Salaries Total:	72,604	102,341				1,827	1,827	1,827
211 PERS Employer Contribution	18,588	27,359				310	310	310
214 PERS Debt Service		81						
220 Social Security Administration	5,554	7,160				175	175	175
231 Worker's Compensation	377	1,038				20	20	20
232 State Unemployment Insurance	364	467				9	9	9
243 Tax Sheltered Annuities	1,161	1,757						
244 Insurance Benefits	19,795	22,558				186	186	186
249 District Retirement Fund	654							
2XX Employee Benefits Total:	46,493	60,419				700	700	700
319 Other Instruc.Prof.& Tech.Service	4,020	6,519						
321 Equip. Rep.(Not On Serv. Contract)		563						
322 Repairs & Maint.Svcs.(On Contract)		1,372						
324 Rentals		450						
342 Travel & Exp. Out Of District	446	250						
343 Travel & Fees, Student	16	1,131						
345 Food/Meals/Snacks	1,243	2,416						
346 In-District Expense	335	190						
389 Other Non-Instruc.Prof.&Tech. Serv	960	1,820						
3XX Purchased Services Total:	7,020	14,711						
410 Supplies	14,789	12,099				6,308	6,308	6,308
421 Textbooks	26,317	3,166						
432 Reference Books	10							
460 Non-Consumable Supplies	31,100	2,500						
470 Computer Software	960							
480 Computer Hardware	3,256	5,241						
4XX Supplies & Materials Total:	76,433	23,007				6,308	6,308	6,308
1121 Regular Middle School Program Total:	202,549	200,478				8,835	8,835	8,835
1122 Middle School Activities								
343 Travel & Fees, Student		2,388						
345 Food/Meals/Snacks	412							
3XX Purchased Services Total:	412	2,388						
1122 Middle School Activities Total:	412	2,388						
1131 Regular High School Program								

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
111 Licensed Salaries	112,175	96,240	0.200	16,586				
112 Classified Salaries		17,532						
121 Subs-Licensed Salaries	7,530	6,755		428				
131 Licensed Salaries-Add'l		2,289						
155 Extra Duty Online Lrn	19,680							
<b>1XX Salaries Total:</b>	<b>139,385</b>	<b>122,815</b>	<b>0.200</b>	<b>17,014</b>				
211 PERS Employer Contribution	29,077	30,366		4,635				
213 PERS Tier 3 OPSRP	3,107	165		208				
214 PERS Debt Service	1,668	761		406				
220 Social Security Administration	10,378	8,671		1,267				
231 Worker's Compensation	708	1,023		179				
232 State Unemployment Insurance	653	539		82				
243 Tax Sheltered Annuities	1,941	1,811		280				
244 Insurance Benefits	25,940	34,659		3,715				
<b>2XX Employee Benefits Total:</b>	<b>73,473</b>	<b>77,995</b>		<b>10,772</b>				
319 Other Instruc.Prof.& Tech.Service	123,354	141,677		170,311		5,000	5,000	5,000
324 Rentals	2,037	3,753						
341 Travel - Local In-District		93						
342 Travel & Exp. Out Of District	2,439	2,935		8,603		23,000	23,000	23,000
343 Travel & Fees, Student	1,788	1,545						
345 Food/Meals/Snacks	2,883	2,176						
389 Other Non-Instruc.Prof.&Tech. Serv	12,054	731						
<b>3XX Purchased Services Total:</b>	<b>144,555</b>	<b>152,910</b>		<b>178,914</b>		<b>28,000</b>	<b>28,000</b>	<b>28,000</b>
410 Supplies	28,812	10,096		14,000				
421 Textbooks	83,310	2,992						
432 Reference Books	2,153	87						
460 Non-Consumable Supplies	57,629	27,429		24,000		29,000	29,000	29,000
470 Computer Software	17,877	681						
480 Computer Hardware	51,339	18,435		32,500				
<b>4XX Supplies &amp; Materials Total:</b>	<b>241,120</b>	<b>59,719</b>		<b>70,500</b>		<b>29,000</b>	<b>29,000</b>	<b>29,000</b>
541 Initial & Addnl. Equip. Purchases	35,910	6,377						
<b>5XX Capital Outlay Total:</b>	<b>35,910</b>	<b>6,377</b>						
<b>1131 Regular High School Program Total:</b>	<b>634,443</b>	<b>419,815</b>	<b>0.200</b>	<b>277,200</b>		<b>57,000</b>	<b>57,000</b>	<b>57,000</b>
<b>1132 Student Activities</b>								
152 Activity Increments	1,862							
<b>1XX Salaries Total:</b>	<b>1,862</b>							
211 PERS Employer Contribution	422							
214 PERS Debt Service	90							
220 Social Security Administration	141							
231 Worker's Compensation	8							
232 State Unemployment Insurance	7							

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	668							
342 Travel & Exp. Out Of District		152						
343 Travel & Fees, Student	1,934	4,892						
345 Food/Meals/Snacks	270							
3XX Purchased Services Total:	2,204	5,044						
410 Supplies	2,800	461						
460 Non-Consumable Supplies	360							
4XX Supplies & Materials Total:	3,160	461						
641 Extra-Curricular Scholarships	5,588	4,683		25,000		25,000	25,000	25,000
6XX Other Objects Total:	5,588	4,683		25,000		25,000	25,000	25,000
1132 Student Activities Total:	13,482	10,187		25,000		25,000	25,000	25,000
1210 Programs For Gifted & Talented								
311 Instruction Services		3,345						
345 Food/Meals/Snacks		39						
3XX Purchased Services Total:		3,384						
410 Supplies	1,092	1,021						
432 Reference Books		646						
4XX Supplies & Materials Total:	1,092	1,667						
1210 Programs For Gifted & Talented Total:	1,092	5,051						
1220 Restrictive Programs								
111 Licensed Salaries	952,402	812,785	4.840	299,316	5.500	357,353	357,353	357,353
112 Classified Salaries	519,394	406,285			14.190	439,020	439,020	439,020
121 Subs-Licensed Salaries	9,892							
122 Subs-Classified Salaries	3,482	9,294						
124 Temps-Classified Salaries	4,225	2,712						
131 Licensed Salaries-Add'l	10,592	14,121						
132 Nonlicensed Salaries O/T	4,966	5,814						
1XX Salaries Total:	1,504,953	1,251,010	4.840	299,316	19.690	796,373	796,373	796,373
211 PERS Employer Contribution	222,039	269,689		87,370		212,392	212,392	212,392
213 PERS Tier 3 OPSRP	87,126	14,442						
214 PERS Debt Service	70,106	63,304						
220 Social Security Administration	109,610	93,066		22,898		60,919	60,919	60,919
231 Worker's Compensation	5,791	5,144		3,352		7,164	7,164	7,164
232 State Unemployment Insurance	5,716	4,834		1,497		2,390	2,390	2,390
243 Tax Sheltered Annuities	15,957	15,389		5,168		8,165	8,165	8,165
244 Insurance Benefits	469,136	397,939		72,050		326,532	326,532	326,532

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	985,480	863,807		192,335		617,562	617,562	617,562
319 Other Instruc.Prof.& Tech.Service	13,513					36,400	36,400	36,400
321 Equip. Rep.(Not On Serv. Contract)	2,867	1,100						
324 Rentals	4,490	3,290						
341 Travel - Local In-District	67,566	57,939				40,000	40,000	40,000
342 Travel & Exp. Out Of District	56,341	3,403				32,800	32,800	32,800
343 Travel & Fees, Student	165	366						
345 Food/Meals/Snacks	582	74						
346 In-District Expense	11,891	45						
351 Telephone	246							
353 Postage	433	266						
354 Advertising	447							
389 Other Non-Instruc.Prof.&Tech. Serv	14,806	20,632						
3XX Purchased Services Total:	173,347	87,115				109,200	109,200	109,200
410 Supplies	28,828	11,431		46,000		35,300	35,300	35,300
432 Reference Books	1,621	49						
460 Non-Consumable Supplies	65,767	5,840						
470 Computer Software	4,119	4,751						
480 Computer Hardware	15,413	8,551						
4XX Supplies & Materials Total:	115,748	30,622		46,000		35,300	35,300	35,300
541 Initial & Addnl. Equip. Purchases	6,805							
5XX Capital Outlay Total:	6,805							
640 Dues And Fees	438	119						
6XX Other Objects Total:	438	119						
1220 Restrictive Programs Total:	2,786,771	2,232,673	4.840	537,651	19.690	1,558,435	1,558,435	1,558,435
1221 Elementary-Restricted								
111 Licensed Salaries		46,020	1.250	74,162	1.000	53,155	53,155	53,155
112 Classified Salaries		118,982	5.500	154,352	6.250	149,016	149,016	149,016
124 Temps-Classified Salaries		37						
1XX Salaries Total:		165,039	6.750	228,514	7.250	202,171	202,171	202,171
211 PERS Employer Contribution		22,718		66,706		53,919	53,919	53,919
213 PERS Tier 3 OPSRP		2,163						
214 PERS Debt Service		5,737						
220 Social Security Administration		11,483		17,481		15,467	15,467	15,467
231 Worker's Compensation		688		2,559		1,819	1,819	1,819
232 State Unemployment Insurance		600		1,143		607	607	607
243 Tax Sheltered Annuities		529		2,285		1,375	1,375	1,375
244 Insurance Benefits		85,714		88,630		104,307	104,307	104,307
2XX Employee Benefits Total:		129,631		178,804		177,494	177,494	177,494

# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	1,429			1,715				
4XX Supplies & Materials Total:	1,429			1,715				
1221 Elementary-Restricted Total:	1,429	294,670	6.750	409,033	7.250	379,665	379,665	379,665
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							
112 Classified Salaries	33,264	30,126	1.000	28,064	1.000	30,283	30,283	30,283
1XX Salaries Total:	43,855	30,126	1.000	28,064	1.000	30,283	30,283	30,283
211 PERS Employer Contribution	9,773	7,259		8,192		8,076	8,076	8,076
214 PERS Debt Service	2,164	1,570						
220 Social Security Administration	3,066	1,960		2,146		2,317	2,317	2,317
231 Worker's Compensation	211	145		314		272	272	272
232 State Unemployment Insurance	160	102		140		90	90	90
243 Tax Sheltered Annuities	633	376		170		378	378	378
244 Insurance Benefits	20,194	12,711		14,020		14,188	14,188	14,188
2XX Employee Benefits Total:	36,201	24,123		24,982		25,321	25,321	25,321
1223 High School-Restricted Total:	80,056	54,249	1.000	53,046	1.000	55,604	55,604	55,604
1229 Other Restrictive Programs								
111 Licensed Salaries	52,690	53,218	1.000	59,330	1.500	87,099	87,099	87,099
1XX Salaries Total:	52,690	53,218	1.000	59,330	1.500	87,099	87,099	87,099
211 PERS Employer Contribution	3,231	10,763		17,318		23,230	23,230	23,230
213 PERS Tier 3 OPSRP	7,814	2,736						
214 PERS Debt Service	2,617	2,791						
220 Social Security Administration	3,731	3,757		4,539		6,663	6,663	6,663
231 Worker's Compensation	242	239		665		784	784	784
232 State Unemployment Insurance	195	196		297		261	261	261



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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	1,200	1,186		1,080		2,400	2,400	2,400
244 Insurance Benefits	13,450	13,535		13,880		22,205	22,205	22,205
2XX Employee Benefits Total:	32,479	35,203		37,779		55,543	55,543	55,543
410 Supplies	609	567						
421 Textbooks	152							
432 Reference Books	298	1,004						
4XX Supplies & Materials Total:	1,059	1,571						
1229 Other Restrictive Programs Total:	86,228	89,992	1.000	97,109	1.500	142,642	142,642	142,642
1250 Less Restrictive Students W Di								
111 Licensed Salaries	38,997							
112 Classified Salaries	21,304							
124 Temps-Classified Salaries		2,222						
1XX Salaries Total:	60,301	2,222						
211 PERS Employer Contribution	10,259							
213 PERS Tier 3 OPSRP	3,092							
214 PERS Debt Service	2,989							
220 Social Security Administration	4,060	170						
231 Worker's Compensation	283	17						
232 State Unemployment Insurance	212	9						
243 Tax Sheltered Annuities	1,674							
244 Insurance Benefits	21,462							
2XX Employee Benefits Total:	44,032	195						
319 Other Instruc.Prof.& Tech.Service	125			78,946		110,000	110,000	110,000
345 Food/Meals/Snacks	18							
3XX Purchased Services Total:	143			78,946		110,000	110,000	110,000
410 Supplies	8,879	10,579		34,669		3,400	3,400	3,400
421 Textbooks	4,408	3,837						
460 Non-Consumable Supplies	1,585	238						
470 Computer Software	603	79						
480 Computer Hardware	66							
4XX Supplies & Materials Total:	15,541	14,733		34,669		3,400	3,400	3,400
1250 Less Restrictive Students W Di Total:	120,017	17,150		113,615		113,400	113,400	113,400
1251 Elem-Less Restricted								
112 Classified Salaries	137,760	118,420	4.780	134,146	4.688	131,257	131,257	131,257
1XX Salaries Total:	137,760	118,420	4.780	134,146	4.688	131,257	131,257	131,257
211 PERS Employer Contribution	15,520	23,428		39,157		35,007	35,007	35,007
213 PERS Tier 3 OPSRP	13,689	3,061						
214 PERS Debt Service	6,745	6,033						

# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	10,121	8,798		10,263		10,041	10,041	10,041
231 Worker's Compensation	693	672		1,502		1,182	1,182	1,182
232 State Unemployment Insurance	502	429		671		393	393	393
243 Tax Sheltered Annuities	1,147	1,430		812		1,484	1,484	1,484
244 Insurance Benefits	73,192	64,446		67,016		72,560	72,560	72,560
2XX Employee Benefits Total:	121,609	108,296		119,421		120,667	120,667	120,667
410 Supplies						31,500	31,500	31,500
4XX Supplies & Materials Total:						31,500	31,500	31,500
1251 Elem-Less Restricted Total:	259,369	226,716	4.780	253,567	4.688	283,424	283,424	283,424
1252 Ms-Less Restricted								
111 Licensed Salaries	214,114	53,422	3.000	177,990	3.000	167,605	167,605	167,605
112 Classified Salaries	173,079	156,469	5.250	147,336	5.688	156,997	156,997	156,997
121 Subs-Licensed Salaries	6,322	359						
124 Temps-Classified Salaries	1,299							
1XX Salaries Total:	394,814	210,250	8.250	325,326	8.688	324,602	324,602	324,602
211 PERS Employer Contribution	29,124	38,820		94,963		86,573	86,573	86,573
213 PERS Tier 3 OPSRP	51,886	5,200						
214 PERS Debt Service	19,102	10,885						
220 Social Security Administration	29,169	15,764		24,887		24,831	24,831	24,831
231 Worker's Compensation	1,882	1,004		3,643		2,921	2,921	2,921
232 State Unemployment Insurance	1,502	801		1,626		975	975	975
243 Tax Sheltered Annuities	4,456	1,428		4,132		4,129	4,129	4,129
244 Insurance Benefits	149,993	103,795		115,245		134,241	134,241	134,241
2XX Employee Benefits Total:	287,114	177,697		244,496		253,670	253,670	253,670
1252 Ms-Less Restricted Total:	681,928	387,947	8.250	569,822	8.688	578,272	578,272	578,272
1253 Hs-Less Restricted								
111 Licensed Salaries	170,684	168,232	3.930	233,167	4.500	274,387	274,387	274,387
112 Classified Salaries	345,212	279,216	11.250	327,968	12.044	347,011	347,011	347,011
121 Subs-Licensed Salaries	7,103							
124 Temps-Classified Salaries	25,533	22,113		11,139		11,140	11,140	11,140
1XX Salaries Total:	548,532	469,561	15.180	572,274	16.544	632,538	632,538	632,538
211 PERS Employer Contribution	80,236	97,751		174,291		165,725	165,725	165,725
213 PERS Tier 3 OPSRP	34,024	4,761						
214 PERS Debt Service	25,989	23,416						
220 Social Security Administration	39,797	34,337		43,779		47,539	47,539	47,539
231 Worker's Compensation	2,647	2,241		6,409		5,592	5,592	5,592
232 State Unemployment Insurance	2,050	1,793		2,862		1,862	1,862	1,862
243 Tax Sheltered Annuities	7,551	7,019		6,437		9,091	9,091	9,091
244 Insurance Benefits	211,255	177,890		211,714		246,710	246,710	246,710

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	403,549	349,207		445,492		476,519	476,519	476,519
324 Rentals	60							
341 Travel - Local In-District	2,716	1,731						
342 Travel & Exp. Out Of District	3,669	3,422						
345 Food/Meals/Snacks	470	621						
346 In-District Expense	57							
351 Telephone	3,097	3,975						
3XX Purchased Services Total:	10,069	9,749						
410 Supplies	1,518	1,108		9,362		9,500	9,500	9,500
421 Textbooks	99							
470 Computer Software	217							
4XX Supplies & Materials Total:	1,833	1,108		9,362		9,500	9,500	9,500
1253 Hs-Less Restricted Total:	963,983	829,626	15.180	1,027,128	16.544	1,118,557	1,118,557	1,118,557
1260 Early Intervention								
111 Licensed Salaries	68,056	67,700	1.100	75,067	1.100	71,381	71,381	71,381
131 Licensed Salaries-Add'l	5,175	3,603						
1XX Salaries Total:	73,231	71,304	1.100	75,067	1.100	71,381	71,381	71,381
211 PERS Employer Contribution	12,681	16,009		24,857		19,037	19,037	19,037
213 PERS Tier 3 OPSRP	3,254	629						
214 PERS Debt Service	3,599	3,687						
220 Social Security Administration	5,383	5,247		5,743		5,460	5,460	5,460
231 Worker's Compensation	333	317		841		642	642	642
232 State Unemployment Insurance	282	274		374		213	213	213
243 Tax Sheltered Annuities	420	425		1,245		870	870	870
244 Insurance Benefits	14,795	14,935		16,551		22,086	22,086	22,086
2XX Employee Benefits Total:	40,747	41,524		49,611		48,308	48,308	48,308
410 Supplies		165		3,816		3,975	3,975	3,975
4XX Supplies & Materials Total:		165		3,816		3,975	3,975	3,975
1260 Early Intervention Total:	113,978	112,992	1.100	128,494	1.100	123,664	123,664	123,664
1271 Remediation								
112 Classified Salaries	69,957	154,921	7.500	195,170	7.000	207,748	207,748	207,748
121 Subs-Licensed Salaries	162					51	51	51
122 Subs-Classified Salaries	686	1,415		438		2,640	2,640	2,640
123 Temps-Licensed Salaries		3,000		1,423		2,880	2,880	2,880
124 Temps-Classified Salaries	7,044	19,043		5,808		5,605	5,605	5,605
131 Licensed Salaries-Add'l	6,087	8,895		4,203		18,765	18,765	18,765
1XX Salaries Total:	83,936	187,275	7.500	207,042	7.000	237,689	237,689	237,689
211 PERS Employer Contribution	8,606	23,960		30,646		61,251	61,251	61,251

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
213 PERS Tier 3 OPSRP	5,593	989		3,185				
214 PERS Debt Service	3,233	5,675		7,022				
220 Social Security Administration	5,698	13,598		14,960		16,811	16,811	16,811
231 Worker's Compensation	309	911		952		2,382	2,382	2,382
232 State Unemployment Insurance	298	705		777		1,029	1,029	1,029
243 Tax Sheltered Annuities	54	397		240		230	230	230
244 Insurance Benefits	29,633	49,972		62,900		39,880	39,880	39,880
<b>2XX Employee Benefits Total:</b>	<b>53,423</b>	<b>96,207</b>		<b>120,682</b>		<b>121,583</b>	<b>121,583</b>	<b>121,583</b>
319 Other Instruc.Prof.& Tech.Service	22,777	10,005		17,973		15,000	15,000	15,000
342 Travel & Exp. Out Of District		81		216				
343 Travel & Fees, Student	166	50						
345 Food/Meals/Snacks	384	631		674		500	500	500
351 Telephone	611	995		1,382		900	900	900
<b>3XX Purchased Services Total:</b>	<b>23,938</b>	<b>11,762</b>		<b>20,245</b>		<b>16,400</b>	<b>16,400</b>	<b>16,400</b>
410 Supplies	534	3,131		2,410		7,500	7,500	7,500
421 Textbooks		14,824						
<b>4XX Supplies &amp; Materials Total:</b>	<b>534</b>	<b>17,955</b>		<b>2,410</b>		<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
640 Dues And Fees						5,865	5,865	5,865
<b>6XX Other Objects Total:</b>						<b>5,865</b>	<b>5,865</b>	<b>5,865</b>
<b>1271 Remediation Total:</b>	<b>161,831</b>	<b>313,200</b>	<b>7.500</b>	<b>350,379</b>	<b>7.000</b>	<b>389,037</b>	<b>389,037</b>	<b>389,037</b>
<b>1272 Title 1</b>								
111 Licensed Salaries	798,486	864,653	14.440	913,861	16.850	1,024,423	1,024,423	1,024,423
112 Classified Salaries	475,851	563,081	19.370	671,404	18.750	588,427	588,427	588,427
121 Subs-Licensed Salaries	14,655	6,835		21,112		10,782	10,782	10,782
122 Subs-Classified Salaries		7,693						
123 Temps-Licensed Salaries		2,699						
124 Temps-Classified Salaries	14,949	491						
131 Licensed Salaries-Add'l	8,733	22,347		14,133		46,279	46,279	46,279
132 Nonlicensed Salaries O/T	48							
<b>1XX Salaries Total:</b>	<b>1,312,722</b>	<b>1,467,800</b>	<b>33.810</b>	<b>1,620,510</b>	<b>35.600</b>	<b>1,669,911</b>	<b>1,669,911</b>	<b>1,669,911</b>
211 PERS Employer Contribution	220,442	302,054		371,759		480,992	480,992	480,992
213 PERS Tier 3 OPSRP	55,007	14,099		81,604				
214 PERS Debt Service	62,029	70,776		97,326		17,434	17,434	17,434
220 Social Security Administration	93,908	107,066		124,031		126,222	126,222	126,222
231 Worker's Compensation	6,042	6,719		8,436		14,854	14,854	14,854
232 State Unemployment Insurance	4,896	5,555		7,462		6,588	6,588	6,588
243 Tax Sheltered Annuities	17,354	20,992		17,800		22,002	22,002	22,002
244 Insurance Benefits	444,850	503,432		517,327		523,850	523,850	523,850
<b>2XX Employee Benefits Total:</b>	<b>904,528</b>	<b>1,030,694</b>		<b>1,225,745</b>		<b>1,191,942</b>	<b>1,191,942</b>	<b>1,191,942</b>
319 Other Instruc.Prof.& Tech.Service	114,382	126,681		130,409		154,444	154,444	154,444
342 Travel & Exp. Out Of District				2,072				

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
345 Food/Meals/Snacks	5,922	6,823		10,427		12,808	12,808	12,808
346 In-District Expense	754	51						
353 Postage	68	104		393		429	429	429
3XX Purchased Services Total:	121,125	133,659		143,301		167,681	167,681	167,681
410 Supplies	12,723	14,412		15,630		13,801	13,801	13,801
421 Textbooks	6,286	14,827		10,253		18,052	18,052	18,052
432 Reference Books		313						
470 Computer Software	1,197	7,760		4,868		3,519	3,519	3,519
480 Computer Hardware	5,984	8,235		12,430		4,370	4,370	4,370
4XX Supplies & Materials Total:	26,189	45,547		43,181		39,742	39,742	39,742
1272 Title 1 Total:	2,364,564	2,677,701	33.810	3,032,737	35.600	3,069,276	3,069,276	3,069,276
1280 Alternative Education								
111 Licensed Salaries	20,996	20,639	0.300	23,009	0.300	22,405	22,405	22,405
112 Classified Salaries	19,691	19,658	0.750	22,121	0.750	21,728	21,728	21,728
139 Cell Phone Stipend	90	83						
1XX Salaries Total:	40,777	40,380	1.050	45,130	1.050	44,133	44,133	44,133
211 PERS Employer Contribution	5,834	8,807		15,230		11,770	11,770	11,770
213 PERS Tier 3 OPSRP	2,858	562						
214 PERS Debt Service	1,982	2,074						
220 Social Security Administration	3,040	2,980		3,452		3,376	3,376	3,376
231 Worker's Compensation	194	188		505		398	398	398
232 State Unemployment Insurance	159	156		226		132	132	132
243 Tax Sheltered Annuities		1		342				
244 Insurance Benefits	14,262	14,791		12,698		17,924	17,924	17,924
2XX Employee Benefits Total:	28,327	29,558		32,453		33,600	33,600	33,600
311 Instruction Services		47,402				810,804	810,804	810,804
319 Other Instruc.Prof.& Tech.Service	259,890	234,847		236,416		229,394	229,394	229,394
345 Food/Meals/Snacks	535	69						
3XX Purchased Services Total:	260,424	282,318		236,416		1,040,198	1,040,198	1,040,198
410 Supplies	4,559	353				6,000	6,000	6,000
421 Textbooks		13		42				
431 Library Books		347						
460 Non-Consumable Supplies	1,556							
4XX Supplies & Materials Total:	6,475	395				6,000	6,000	6,000
1280 Alternative Education Total:	336,003	352,651	1.050	313,999	1.050	1,123,931	1,123,931	1,123,931
1283 High School-Alt Ed								
111 Licensed Salaries	60,932	62,751	1.000	59,330	0.800	56,484	56,484	56,484
112 Classified Salaries	42,512	43,591	1.960	55,005	0.875	25,349	25,349	25,349
121 Subs-Licensed Salaries	1,475	265						

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	104,919	106,607	2.960	114,335	1.675	81,833	81,833	81,833
211 PERS Employer Contribution	6,307	20,433		33,374		21,825	21,825	21,825
213 PERS Tier 3 OPSRP	15,237	3,108						
214 PERS Debt Service	5,112	5,534						
220 Social Security Administration	7,834	7,905		8,747		6,260	6,260	6,260
231 Worker's Compensation	498	493		1,280		736	736	736
232 State Unemployment Insurance	410	413		572		245	245	245
243 Tax Sheltered Annuities	1,494	1,426		1,413		1,277	1,277	1,277
244 Insurance Benefits	38,046	35,667		41,359		24,104	24,104	24,104
2XX Employee Benefits Total:	74,938	74,979		86,745		54,447	54,447	54,447
1283 High School-Alt Ed Total:	179,857	181,585	2.960	201,080	1.675	136,280	136,280	136,280
1291 English Language Learner								
112 Classified Salaries	20,851	15,405	0.300	11,850	0.600	16,500	16,500	16,500
121 Subs-Licensed Salaries	1,752							
131 Licensed Salaries-Add'l	138	0						
139 Cell Phone Stipend	212	220						
1XX Salaries Total:	22,952	15,625	0.300	11,850	0.600	16,500	16,500	16,500
211 PERS Employer Contribution	2,051	3,014		3,478		4,800	4,800	4,800
213 PERS Tier 3 OPSRP	2,519	452						
214 PERS Debt Service	1,067	815						
220 Social Security Administration	1,673	1,160		907		1,230	1,230	1,230
231 Worker's Compensation	112	74		133		150	150	150
232 State Unemployment Insurance	87	61		59		68	68	68
243 Tax Sheltered Annuities	219	192				85	85	85
244 Insurance Benefits	8,740	6,354				7,200	7,200	7,200
2XX Employee Benefits Total:	16,469	12,122		4,577		13,533	13,533	13,533
319 Other Instruc.Prof.& Tech.Service	11,337	2,250				9,450	9,450	9,450
3XX Purchased Services Total:	11,337	2,250				9,450	9,450	9,450
410 Supplies	40							
421 Textbooks	298							
432 Reference Books	744	1,225						
4XX Supplies & Materials Total:	1,081	1,225						
1291 English Language Learner Total:	51,839	31,222	0.300	16,427	0.600	39,483	39,483	39,483
1294 Youth Corrections								
111 Licensed Salaries	28,331	29,105	0.500	29,665	1.000	62,699	62,699	62,699
112 Classified Salaries	3,697		0.620	17,540				
121 Subs-Licensed Salaries	1,371	1,178						
123 Temps-Licensed Salaries		1,029						
131 Licensed Salaries-Add'l	4,575	9,565						

# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	37,973	40,877	1.120	47,205	1.000	62,699	62,699	62,699
211 PERS Employer Contribution	7,548	9,318		13,779		16,722	16,722	16,722
213 PERS Tier 3 OPSRP	305	15						
214 PERS Debt Service	1,737	1,995						
220 Social Security Administration	2,670	2,875		3,611		4,796	4,796	4,796
231 Worker's Compensation	158	189		528		564	564	564
232 State Unemployment Insurance	139	150		236		188	188	188
243 Tax Sheltered Annuities	467	872		540		1,200	1,200	1,200
244 Insurance Benefits	9,383	7,224		15,146		14,040	14,040	14,040
2XX Employee Benefits Total:	22,407	22,639		33,840		37,510	37,510	37,510
410 Supplies	42	97		6,077		11,081	11,081	11,081
460 Non-Consumable Supplies		164						
4XX Supplies & Materials Total:	42	261		6,077		11,081	11,081	11,081
1294 Youth Corrections Total:	60,422	63,777	1.120	87,122	1.000	111,290	111,290	111,290
1460 Special Programs Summer School								
123 Temps-Licensed Salaries	2,856							
124 Temps-Classified Salaries	38,919	45,370		45,000		44,408	44,408	44,408
131 Licensed Salaries-Add'l	43,042	63,046		51,000		52,079	52,079	52,079
1XX Salaries Total:	84,816	108,416		96,000		96,487	96,487	96,487
211 PERS Employer Contribution	12,434	21,908		20,297		28,068	28,068	28,068
213 PERS Tier 3 OPSRP	4,595	1,039		4,305				
214 PERS Debt Service	4,269	4,897		4,760				
220 Social Security Administration	6,391	7,982		8,590		7,381	7,381	7,381
231 Worker's Compensation	404	515		265		868	868	868
232 State Unemployment Insurance	332	417		255		386	386	386
243 Tax Sheltered Annuities	298	271		243				
244 Insurance Benefits	1,080	3,767		285				
2XX Employee Benefits Total:	29,803	40,796		39,000		36,703	36,703	36,703
324 Rentals	3,465	3,624		4,532		4,232	4,232	4,232
345 Food/Meals/Snacks	34							
353 Postage	139	115		150				
3XX Purchased Services Total:	3,638	3,739		4,682		4,232	4,232	4,232
410 Supplies	644	1,591		2,000		2,500	2,500	2,500
421 Textbooks	938	12,262		10,745		2,500	2,500	2,500
4XX Supplies & Materials Total:	1,582	13,853		12,745		5,000	5,000	5,000
1460 Special Programs Summer School Total:	119,839	166,804		152,427		142,422	142,422	142,422

# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1XXX Instruction Total:	9,585,515	8,961,216	92.790	8,902,736	108.885	10,371,455	10,371,455	10,371,455
2110 Attendance & Social Work Servi								
111 Licensed Salaries	29,310	13,263	0.070	1,246	0.250	14,002	14,002	14,002
112 Classified Salaries	40,434	33,298	0.200	6,281	1.150	32,852	32,852	32,852
118 Professional Salaries		5,441	0.140	2,946				
122 Subs-Classified Salaries	749	3,247						
131 Licensed Salaries-Add'l	1,972			1,107				
139 Cell Phone Stipend	90							
1XX Salaries Total:	72,556	55,249	0.410	11,580	1.400	46,854	46,854	46,854
211 PERS Employer Contribution	14,852	12,021		3,909		13,975	13,975	13,975
213 PERS Tier 3 OPSRP	833	233						
214 PERS Debt Service	3,469	2,675				343	343	343
220 Social Security Administration	5,894	4,636		885		3,602	3,602	3,602
231 Worker's Compensation	341	253		129		427	427	427
232 State Unemployment Insurance	281	214		58		187	187	187
243 Tax Sheltered Annuities	61	16		527		284	284	284
244 Insurance Benefits	22,120	17,727		5,625		11,064	11,064	11,064
2XX Employee Benefits Total:	47,852	37,775		11,133		29,882	29,882	29,882
319 Other Instruc.Prof.& Tech.Service	7,000	7,000		9,000		7,000	7,000	7,000
331 Pupil Transp. To And From School	7,248	8,114				3,000	3,000	3,000
332 Pupil Transp.Other Than To & From	5,747	1,574		2,320		3,500	3,500	3,500
341 Travel - Local In-District	1,026	1,049		2,000		1,500	1,500	1,500
342 Travel & Exp. Out Of District	2,056	390		573		3,061	3,061	3,061
345 Food/Meals/Snacks	345	7,634		4,679				
346 In-District Expense	2,147	4,956						
353 Postage	37	30						
3XX Purchased Services Total:	25,605	30,747		18,572		18,061	18,061	18,061
410 Supplies	13,969	9,288		16,874		13,000	13,000	13,000
421 Textbooks	254							
431 Library Books		11						
441 Instructional Kits	2,247							
460 Non-Consumable Supplies	866							
470 Computer Software	1,090							
480 Computer Hardware	865							
4XX Supplies & Materials Total:	19,291	9,299		16,874		13,000	13,000	13,000
640 Dues And Fees		130						
6XX Other Objects Total:		130						
2110 Attendance & Social Work Servi Total:	165,304	133,200	0.410	58,159	1.400	107,797	107,797	107,797
2115 Student Safety								



# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
112 Classified Salaries	33,804	33,814						
1XX Salaries Total:	33,804	33,814						
211 PERS Employer Contribution	2,028	5,975						
213 PERS Tier 3 OPSRP	4,733	1,450						
214 PERS Debt Service	1,658	1,729						
220 Social Security Administration	2,189	2,009						
231 Worker's Compensation	167	164						
232 State Unemployment Insurance	114	105						
244 Insurance Benefits	12,645	12,720						
2XX Employee Benefits Total:	23,534	24,152						
342 Travel & Exp. Out Of District	1,492	2,219						
345 Food/Meals/Snacks	302	98						
353 Postage	13							
389 Other Non-Instruc.Prof.&Tech. Serv	773	2,924						
3XX Purchased Services Total:	2,580	5,241						
410 Supplies	3,195	2,727						
460 Non-Consumable Supplies	2,418	570						
4XX Supplies & Materials Total:	5,613	3,297						
640 Dues And Fees	243	175						
6XX Other Objects Total:	243	175						
2115 Student Safety Total:	65,775	66,678						
2122 Counseling Services								
374 Tuition Payments - Other	300							
3XX Purchased Services Total:	300							
410 Supplies		113						
470 Computer Software	3,529							
4XX Supplies & Materials Total:	3,529	113						
2122 Counseling Services Total:	3,829	113						
2126 Placement Services								
112 Classified Salaries	26,559	19,658	0.620	20,000	0.800	26,506	26,506	26,506
124 Temps-Classified Salaries	4,336	1,727						
1XX Salaries Total:	30,895	21,385	0.620	20,000	0.800	26,506	26,506	26,506
211 PERS Employer Contribution	1,717	4,226		5,838		7,068	7,068	7,068
213 PERS Tier 3 OPSRP	4,183	442						
214 PERS Debt Service	1,399	1,099						
220 Social Security Administration	2,309	1,466		1,530		2,028	2,028	2,028

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation	151	105		224		238	238	238
232 State Unemployment Insurance	121	77		100		79	79	79
243 Tax Sheltered Annuities	353	22		106				
244 Insurance Benefits	12,670	8,070		8,762		11,350	11,350	11,350
2XX Employee Benefits Total:	22,903	15,508		16,560		20,763	20,763	20,763
341 Travel - Local In-District	708	197						
3XX Purchased Services Total:	708	197						
410 Supplies	205	370				692	692	692
4XX Supplies & Materials Total:	205	370				692	692	692
2126 Placement Services Total:	54,712	37,459	0.620	36,560	0.800	47,961	47,961	47,961
2131 Health Services								
111 Licensed Salaries		63,095	0.720	40,820	0.187	14,000	14,000	14,000
112 Classified Salaries	5,359	24,989	0.920	29,275	0.120	3,700	3,700	3,700
121 Subs-Licensed Salaries				868				
124 Temps-Classified Salaries	30							
131 Licensed Salaries-Add'l	14,064	5,407						
132 Nonlicensed Salaries O/T	787	177						
139 Cell Phone Stipend				22				
1XX Salaries Total:	20,240	93,666	1.640	70,985	0.307	17,700	17,700	17,700
211 PERS Employer Contribution	3,547	16,687		20,329		3,000	3,000	3,000
213 PERS Tier 3 OPSRP	826	835						
214 PERS Debt Service	1,022	3,919		170				
220 Social Security Administration	1,461	6,320		5,350		1,280	1,280	1,280
231 Worker's Compensation	93	430		731		185	185	185
232 State Unemployment Insurance	76	331		354		160	160	160
243 Tax Sheltered Annuities	39	2,709		1,377		25	25	25
244 Insurance Benefits	685	22,567		33,875		6,700	6,700	6,700
249 District Retirement Fund				3,026		600	600	600
2XX Employee Benefits Total:	7,748	53,798		65,212		11,950	11,950	11,950
319 Other Instruc.Prof.& Tech.Service	6,004							
341 Travel - Local In-District	56	17						
342 Travel & Exp. Out Of District		100						
345 Food/Meals/Snacks	105							
351 Telephone	217							
389 Other Non-Instruc.Prof.&Tech. Serv	78,091	16,303		30,413		15,580	15,580	15,580
3XX Purchased Services Total:	84,473	16,420		30,413		15,580	15,580	15,580
410 Supplies	7,436	1,712		61,757		45,000	45,000	45,000
480 Computer Hardware		2,296						
4XX Supplies & Materials Total:	7,436	4,008		61,757		45,000	45,000	45,000

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
640 Dues And Fees				1,970				
690 Grant Indirect Charges				638		1,100	1,100	1,100
6XX Other Objects Total:				2,608		1,100	1,100	1,100
2131 Health Services Total:	119,897	167,892	1.640	230,975	0.307	91,330	91,330	91,330
2132 Medical Services								
111 Licensed Salaries	79,620	57,229	1.190	73,435	1.195	79,891	79,891	79,891
112 Classified Salaries	32,158	10,584	0.520	13,562	0.900	31,750	31,750	31,750
121 Subs-Licensed Salaries				1,308				
131 Licensed Salaries-Add'l		2,911						
139 Cell Phone Stipend	25							
1XX Salaries Total:	111,804	70,724	1.710	88,305	2.095	111,641	111,641	111,641
211 PERS Employer Contribution	13,801	14,161		23,122		19,554	19,554	19,554
213 PERS Tier 3 OPSRP	10,038	1,669						
214 PERS Debt Service	5,508	3,657						
220 Social Security Administration	7,686	5,352		6,947		6,439	6,439	6,439
231 Worker's Compensation	453	88		1,017		800	800	800
232 State Unemployment Insurance	402	280		454		284	284	284
243 Tax Sheltered Annuities	1,710	953		1,060		1,075	1,075	1,075
244 Insurance Benefits	45,843	18,360		21,895		15,041	15,041	15,041
2XX Employee Benefits Total:	85,441	44,521		54,495		43,193	43,193	43,193
342 Travel & Exp. Out Of District	241	249						
345 Food/Meals/Snacks	44	80						
354 Advertising		469						
389 Other Non-Instruc.Prof.&Tech. Serv	390	510						
3XX Purchased Services Total:	675	1,308						
410 Supplies				109,634		59,013	59,013	59,013
470 Computer Software	96							
480 Computer Hardware	2,120							
4XX Supplies & Materials Total:	2,216			109,634		59,013	59,013	59,013
640 Dues And Fees		80						
6XX Other Objects Total:		80						
2132 Medical Services Total:	200,136	116,633	1.710	252,434	2.095	213,847	213,847	213,847
2143 Psychological Counseling Servi								
111 Licensed Salaries	20,672	86,233	1.400	95,045	1.400	95,166	95,166	95,166
123 Temps-Licensed Salaries		1,041						
131 Licensed Salaries-Add'l	2,496	2,270						
1XX Salaries Total:	23,168	89,544	1.400	95,045	1.400	95,166	95,166	95,166
211 PERS Employer Contribution	1,735	20,405		27,743		25,381	25,381	25,381

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
213 PERS Tier 3 OPSRP	3,166	734						
214 PERS Debt Service	1,168	4,664						
220 Social Security Administration	1,665	6,654		7,270		7,280	7,280	7,280
231 Worker's Compensation	106	400		1,065		857	857	857
232 State Unemployment Insurance	86	329		475		286	286	286
243 Tax Sheltered Annuities	589	2,263		1,512		2,340	2,340	2,340
244 Insurance Benefits	5,489	18,531		19,432		23,320	23,320	23,320
2XX Employee Benefits Total:	14,004	53,979		57,497		59,464	59,464	59,464
2143 Psychological Counseling Servi Total:	37,172	143,523	1.400	152,542	1.400	154,630	154,630	154,630
2152 Speech Pathology								
111 Licensed Salaries	121,814	97,596	1.800	106,794	1.600	110,069	110,069	110,069
121 Subs-Licensed Salaries	1,235							
1XX Salaries Total:	123,049	97,596	1.800	106,794	1.600	110,069	110,069	110,069
211 PERS Employer Contribution	16,401	20,378		31,173		29,355	29,355	29,355
213 PERS Tier 3 OPSRP	9,682	1,813						
214 PERS Debt Service	5,974	5,096						
220 Social Security Administration	8,521	6,854		8,170		8,421	8,421	8,421
231 Worker's Compensation	553	433		1,196		991	991	991
232 State Unemployment Insurance	444	358		534		331	331	331
243 Tax Sheltered Annuities	1,104	1,367		1,944		1,320	1,320	1,320
244 Insurance Benefits	26,472	21,572		24,984		25,670	25,670	25,670
2XX Employee Benefits Total:	69,151	57,872		68,001		66,088	66,088	66,088
410 Supplies		1,120						
4XX Supplies & Materials Total:		1,120						
2152 Speech Pathology Total:	192,200	156,588	1.800	174,795	1.600	176,157	176,157	176,157
2169 Misc.Support Of Educational Se								
111 Licensed Salaries	15,751	15,907	0.310	17,900	0.310	18,075	18,075	18,075
112 Classified Salaries	36,332	25,460						
113 Administrators	37,176							
139 Cell Phone Stipend	223							
1XX Salaries Total:	89,482	41,368	0.310	17,900	0.310	18,075	18,075	18,075
211 PERS Employer Contribution	17,349	9,188		6,042		4,821	4,821	4,821
213 PERS Tier 3 OPSRP	2,340	439						
214 PERS Debt Service	4,518	2,139						
220 Social Security Administration	6,636	3,054		1,370		1,383	1,383	1,383
231 Worker's Compensation	416	192		200		163	163	163
232 State Unemployment Insurance	347	160		90		54	54	54
243 Tax Sheltered Annuities	2,800	874		353		558	558	558
244 Insurance Benefits	21,513	13,032		4,722		5,933	5,933	5,933

# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	55,919	29,078		12,777		12,912	12,912	12,912
2169 Misc.Support Of Educational Se Total:	145,401	70,446	0.310	30,677	0.310	30,987	30,987	30,987
2190 Director Of Ed Services								
112 Classified Salaries	88,051	65,972	2.010	81,543	1.999	74,307	74,307	74,307
113 Administrators	2,198	1,675	0.010	1,170	0.013	1,233	1,233	1,233
118 Professional Salaries		3,482			0.050	3,870	3,870	3,870
121 Subs-Licensed Salaries	1,021	171		5,700		5,153	5,153	5,153
123 Temps-Licensed Salaries	4,408	6,167						
131 Licensed Salaries-Add'l	2,763	3,061						
132 Nonlicensed Salaries O/T		300						
139 Cell Phone Stipend	16	12						
1XX Salaries Total:	98,457	80,839	2.020	88,413	2.062	84,563	84,563	84,563
211 PERS Employer Contribution	9,547	14,380		27,917		21,724	21,724	21,724
213 PERS Tier 3 OPSRP	9,911	2,438						
214 PERS Debt Service	4,605	3,875						
220 Social Security Administration	7,067	5,705		6,723		6,469	6,469	6,469
231 Worker's Compensation	475	379		984		761	761	761
232 State Unemployment Insurance	368	296		439		254	254	254
243 Tax Sheltered Annuities	1,290	1,142		1,207		1,183	1,183	1,183
244 Insurance Benefits	29,837	27,555		33,783		31,730	31,730	31,730
2XX Employee Benefits Total:	63,102	55,771		71,053		62,121	62,121	62,121
319 Other Instruc.Prof.& Tech.Service	6,441	6,182		6,134		2,379	2,379	2,379
342 Travel & Exp. Out Of District	622							
346 In-District Expense		676						
3XX Purchased Services Total:	7,062	6,858		6,134		2,379	2,379	2,379
410 Supplies	55	239						
4XX Supplies & Materials Total:	55	239						
2190 Director Of Ed Services Total:	168,675	143,707	2.020	165,600	2.062	149,063	149,063	149,063
2210 Improvement Of Instruction Ser								
111 Licensed Salaries	131,851	99,977	2.200	137,377	2.100	144,276	144,276	144,276
112 Classified Salaries	100,983	63,267	2.210	85,009	1.750	62,398	62,398	62,398
113 Administrators	86,563	84,254	1.000	97,452	1.000	49,376	49,376	49,376
118 Professional Salaries		37,349			0.800	19,332	19,332	19,332
121 Subs-Licensed Salaries	27,639	42,951		727		53,535	53,535	53,535
122 Subs-Classified Salaries		310		1,971				
123 Temps-Licensed Salaries		32,677		8,025		4,465	4,465	4,465
124 Temps-Classified Salaries	9,800	1,060						
131 Licensed Salaries-Add'l	9,550	4,307		10,065		4,409	4,409	4,409
132 Nonlicensed Salaries O/T		275						
139 Cell Phone Stipend	808	598		371		960	960	960

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	367,193	367,025	5.410	340,997	5.650	338,751	338,751	338,751
211 PERS Employer Contribution	55,136	73,097		90,112		77,757	77,757	77,757
213 PERS Tier 3 OPSRP	18,727	6,791		2,307				
214 PERS Debt Service	17,047	17,662		10,899		1,261	1,261	1,261
220 Social Security Administration	26,380	27,107		26,035		22,257	22,257	22,257
231 Worker's Compensation	1,698	1,634		2,620		2,868	2,868	2,868
232 State Unemployment Insurance	1,380	1,398		1,638		1,260	1,260	1,260
241 Professional Dues	125			765		1,860	1,860	1,860
243 Tax Sheltered Annuities	6,115	8,721		5,511		6,502	6,502	6,502
244 Insurance Benefits	75,110	74,442		78,609		68,117	68,117	68,117
249 District Retirement Fund				1,245				
2XX Employee Benefits Total:	201,718	210,852		219,741		181,882	181,882	181,882
319 Other Instruc.Prof.& Tech.Service	43,706	84,286		34,919		90,706	90,706	90,706
324 Rentals	934	1,784				1,200	1,200	1,200
341 Travel - Local In-District	2,159	2,437		696		1,375	1,375	1,375
342 Travel & Exp. Out Of District	1,295	7,987		15,529		14,190	14,190	14,190
343 Travel & Fees, Student	328	941				1,000	1,000	1,000
345 Food/Meals/Snacks	4,390	4,411						
346 In-District Expense	120	884		2,072		3,835	3,835	3,835
353 Postage	104	21		29		50	50	50
389 Other Non-Instruc.Prof.&Tech. Serv	2,547	2,300				8,300	8,300	8,300
3XX Purchased Services Total:	55,582	105,051		53,245		120,656	120,656	120,656
410 Supplies	37,758	35,608		192,291		52,809	52,809	52,809
421 Textbooks	4,151	40				4,273	4,273	4,273
431 Library Books						335	335	335
432 Reference Books	45	1,273				700	700	700
440 Periodicals	329	349						
441 Instructional Kits	1,953							
460 Non-Consumable Supplies	8,714	5,524				4,500	4,500	4,500
470 Computer Software	629	433				8,940	8,940	8,940
480 Computer Hardware	4,785	12,798		3,234		12,595	12,595	12,595
4XX Supplies & Materials Total:	58,364	56,024		195,525		84,152	84,152	84,152
550 Technology						5,300	5,300	5,300
5XX Capital Outlay Total:						5,300	5,300	5,300
640 Dues And Fees	10	15		198		915	915	915
690 Grant Indirect Charges				3,759				
6XX Other Objects Total:	10	15		3,957		915	915	915
2210 Improvement Of Instruction Ser Total:	682,866	738,967	5.410	813,465	5.650	731,656	731,656	731,656
2211 Improvement Of Instruction Ser								
131 Licensed Salaries-Add'l	4,800							

# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	4,800							
211 PERS Employer Contribution	1,076							
214 PERS Debt Service	237							
220 Social Security Administration	360							
231 Worker's Compensation	21							
232 State Unemployment Insurance	19							
2XX Employee Benefits Total:	1,713							
441 Instructional Kits	13,725							
4XX Supplies & Materials Total:	13,725							
2211 Improvement Of Instruction Ser Total:	20,238							
2213 Curriculum Development								
111 Licensed Salaries	74,373							
112 Classified Salaries	10,573	4,802						
113 Administrators	17,132							
121 Subs-Licensed Salaries	912							
124 Temps-Classified Salaries	4,792	3,772						
131 Licensed Salaries-Add'l	9,755							
139 Cell Phone Stipend	583							
1XX Salaries Total:	118,120	8,574						
211 PERS Employer Contribution	15,161	873						
213 PERS Tier 3 OPSRP	5,620	150						
214 PERS Debt Service	4,889	329						
220 Social Security Administration	8,638	550						
231 Worker's Compensation	516	33						
232 State Unemployment Insurance	449	27						
243 Tax Sheltered Annuities	1,920	59						
244 Insurance Benefits	18,382	1,860						
2XX Employee Benefits Total:	55,574	3,881						
342 Travel & Exp. Out Of District	4,740							
345 Food/Meals/Snacks	13							
389 Other Non-Instruc.Prof.&Tech. Serv	8,699					2,500	2,500	2,500
3XX Purchased Services Total:	13,451					2,500	2,500	2,500
410 Supplies	5,302	175						
421 Textbooks	9,839							
440 Periodicals		177						
4XX Supplies & Materials Total:	15,141	352						
640 Dues And Fees	177							
6XX Other Objects Total:	177							

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2213 Curriculum Development Total:	202,464	12,807				2,500	2,500	2,500
2214 Multicultural Ed								
111 Licensed Salaries	69,986	68,845	1.000	71,736	1.000	71,736	71,736	71,736
112 Classified Salaries	46,484	44,113	1.000	42,760	1.000	42,760	42,760	42,760
131 Licensed Salaries-Add'l	5,268	4,551		8,500		8,500	8,500	8,500
132 Nonlicensed Salaries O/T	9,001	11,460		12,500		12,500	12,500	12,500
139 Cell Phone Stipend	1,420	1,225		1,380		1,380	1,380	1,380
1XX Salaries Total:	132,159	130,194	2.000	136,876	2.000	136,876	136,876	136,876
211 PERS Employer Contribution	28,973	31,102		45,731		45,731	45,731	45,731
214 PERS Debt Service	6,384	6,434						
220 Social Security Administration	9,711	9,768		10,366		10,366	10,366	10,366
231 Worker's Compensation	586	605		704		704	704	704
232 State Unemployment Insurance	508	515		678		678	678	678
243 Tax Sheltered Annuities	28			1,040		1,040	1,040	1,040
244 Insurance Benefits	25,842	26,027		28,020		28,020	28,020	28,020
2XX Employee Benefits Total:	72,031	74,451		86,539		86,539	86,539	86,539
319 Other Instruc.Prof.& Tech.Service	4,720	5,855						
322 Repairs & Maint.Svcs.(On Contract)	3,475							
324 Rentals	8,293	7,200						
341 Travel - Local In-District	9,472	7,800						
342 Travel & Exp. Out Of District	4,182	3,724						
345 Food/Meals/Snacks	14,532	10,399						
351 Telephone	768	749						
353 Postage	1,480	1,677						
3XX Purchased Services Total:	46,921	37,403						
410 Supplies	33,142	7,404		40,897		8,750	8,750	8,750
415 Pacific Office Automation Copies		231						
4XX Supplies & Materials Total:	33,142	7,635		40,897		8,750	8,750	8,750
2214 Multicultural Ed Total:	284,252	249,684	2.000	264,312	2.000	232,165	232,165	232,165
2219 Other Improvement Of Inst Serv								
342 Travel & Exp. Out Of District		644						
3XX Purchased Services Total:		644						
2219 Other Improvement Of Inst Serv Total:		644						
2222 School Library/Media Center								
111 Licensed Salaries	5,670							
112 Classified Salaries	6,160							
1XX Salaries Total:	11,830							
211 PERS Employer Contribution	3,029							



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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	905							
231 Worker's Compensation	61							
232 State Unemployment Insurance	59							
243 Tax Sheltered Annuities	100							
244 Insurance Benefits	4,905							
<b>2XX Employee Benefits Total:</b>	<b>9,059</b>							
319 Other Instruc.Prof.& Tech.Service	200	250						
<b>3XX Purchased Services Total:</b>	<b>200</b>	<b>250</b>						
410 Supplies	426	665						
431 Library Books	4,413	5,893						
432 Reference Books		230						
<b>4XX Supplies &amp; Materials Total:</b>	<b>4,838</b>	<b>6,787</b>						
<b>2222 School Library/Media Center Total:</b>	<b>25,927</b>	<b>7,037</b>						
2230 Assessment And Testing								
244 Insurance Benefits		360						
<b>2XX Employee Benefits Total:</b>		<b>360</b>						
<b>2230 Assessment And Testing Total:</b>		<b>360</b>						
2240 Instructional Staff Developmen								
111 Licensed Salaries	384,972	228,881	5.500	156,105	2.000	161,979	161,979	161,979
112 Classified Salaries	39,866	27,889	0.300	7,000	0.600	18,000	18,000	18,000
121 Subs-Licensed Salaries	127,482	121,769		141,760		194,252	194,252	194,252
122 Subs-Classified Salaries	63	2,890				1,320	1,320	1,320
124 Temps-Classified Salaries	18,818	8,130				66	66	66
128 Temp-Admin Salaries		1,295				800	800	800
131 Licensed Salaries-Add'l	114,356	120,105		112,851		85,317	85,317	85,317
132 Nonlicensed Salaries O/T	1,334							
139 Cell Phone Stipend	1,150	1,000						
<b>1XX Salaries Total:</b>	<b>688,040</b>	<b>511,961</b>	<b>5.800</b>	<b>417,716</b>	<b>2.600</b>	<b>461,734</b>	<b>461,734</b>	<b>461,734</b>
211 PERS Employer Contribution	93,443	90,700		73,115		95,671	95,671	95,671
213 PERS Tier 3 OPSRP	25,605	3,498		17,554				
214 PERS Debt Service	27,069	21,120		13,619		4,566	4,566	4,566
220 Social Security Administration	49,876	38,589		21,785		31,736	31,736	31,736
231 Worker's Compensation	3,116	2,353		1,677		4,923	4,923	4,923
232 State Unemployment Insurance	2,602	1,985		1,520		2,170	2,170	2,170
243 Tax Sheltered Annuities	5,455	2,634		1,862		7,419	7,419	7,419
244 Insurance Benefits	105,623	63,739		45,662		57,313	57,313	57,313
<b>2XX Employee Benefits Total:</b>	<b>312,788</b>	<b>224,618</b>		<b>176,794</b>		<b>203,798</b>	<b>203,798</b>	<b>203,798</b>
319 Other Instruc.Prof.& Tech.Service	161,962	212,579		270,163		105,706	105,706	105,706
324 Rentals		400						

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
341 Travel - Local In-District	1,267	683		800		4,798	4,798	4,798
342 Travel & Exp. Out Of District	87,989	93,650		79,127		54,653	54,653	54,653
345 Food/Meals/Snacks	8,470	5,970		900		1,250	1,250	1,250
346 In-District Expense	787	5,137		6,000		2,000	2,000	2,000
353 Postage		29						
389 Other Non-Instruc.Prof.&Tech. Serv	76,800	112,638		250,000		47,250	47,250	47,250
3XX Purchased Services Total:	337,275	431,086		606,990		215,657	215,657	215,657
410 Supplies	8,796	16,658		11,886		14,383	14,383	14,383
421 Textbooks	14,606	85,834		16,878		7,386	7,386	7,386
432 Reference Books	1,190	7,581				5,669	5,669	5,669
440 Periodicals	957							
441 Instructional Kits	842							
460 Non-Consumable Supplies	224	22,791						
470 Computer Software	2,167			500				
480 Computer Hardware	2,473			3,076				
4XX Supplies & Materials Total:	31,255	132,864		32,340		27,438	27,438	27,438
640 Dues And Fees		96						
690 Grant Indirect Charges				4,537				
6XX Other Objects Total:		96		4,537				
2240 Instructional Staff Developmen Total:	1,369,359	1,300,625	5.800	1,238,377	2.600	908,627	908,627	908,627
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	37,259	7,944						
1XX Salaries Total:	37,259	7,944						
211 PERS Employer Contribution	9,538	2,290						
220 Social Security Administration	2,850	597						
231 Worker's Compensation	194	87						
232 State Unemployment Insurance	187	39						
244 Insurance Benefits	21,381	4,248						
2XX Employee Benefits Total:	34,150	7,261						
319 Other Instruc.Prof.& Tech.Service		1,915						
345 Food/Meals/Snacks	588	58						
346 In-District Expense		66						
3XX Purchased Services Total:	588	2,038						
410 Supplies	186			400,000		400,000	400,000	400,000

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
470 Computer Software	1,850							
480 Computer Hardware	1,591	3,930						
4XX Supplies & Materials Total:	3,628	3,930		400,000		400,000	400,000	400,000
2411 Principals Services Total:	75,625	21,174		400,000		400,000	400,000	400,000
2521 Financial & Support Services								
249 District Retirement Fund				240				
2XX Employee Benefits Total:				240				
690 Grant Indirect Charges	598,911	505,899		546,009		608,910	608,910	608,910
6XX Other Objects Total:	598,911	505,899		546,009		608,910	608,910	608,910
2521 Financial & Support Services Total:	598,911	505,899		546,249		608,910	608,910	608,910
2544 Building Maint Improvements								
541 Initial & Addnl. Equip. Purchases	4,547							
5XX Capital Outlay Total:	4,547							
2544 Building Maint Improvements Total:	4,547							
2555 Student Transportation Dist. E								
112 Classified Salaries	39,014	32,283	0.350	21,996		29,745	29,745	29,745
1XX Salaries Total:	39,014	32,283	0.350	21,996		29,745	29,745	29,745
389 Other Non-Instruc.Prof.&Tech. Serv	5,574	2,368				600	600	600
3XX Purchased Services Total:	5,574	2,368				600	600	600
868 Other Than Home To School	11,198	7,605		9,876		6,924	6,924	6,924
8XX Maintenance Supplies Total:	11,198	7,605		9,876		6,924	6,924	6,924
2555 Student Transportation Dist. E Total:	55,785	42,256	0.350	31,872		37,269	37,269	37,269
2556 Student Transportaion - Refund								
112 Classified Salaries	394	3,027						
1XX Salaries Total:	394	3,027						
868 Other Than Home To School	98	596						
8XX Maintenance Supplies Total:	98	596						
2556 Student Transportaion - Refund Total:	492	3,623						
2641 Hr Service Area Direction								
112 Classified Salaries	16,916	23,148	0.300	12,595	0.500	13,735	13,735	13,735

# Program Budget Detail

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	16,916	23,148	0.300	12,595	0.500	13,735	13,735	13,735
211 PERS Employer Contribution	1,419	1,566		1,748		3,996	3,996	3,996
213 PERS Tier 3 OPSRP	1,917	16		1,748				
214 PERS Debt Service	929	372		963				
220 Social Security Administration	1,259	1,636		1,171		1,073	1,073	1,073
231 Worker's Compensation	68	119		65		126	126	126
232 State Unemployment Insurance	86	86		63		54	54	54
243 Tax Sheltered Annuities		97				63	63	63
244 Insurance Benefits	8,121	7,603		7,060		5,256	5,256	5,256
2XX Employee Benefits Total:	13,798	11,495		12,818		10,568	10,568	10,568
319 Other Instruc.Prof. & Tech.Service	45							
345 Food/Meals/Snacks		95						
389 Other Non-Instruc.Prof.&Tech. Serv		4,278						
3XX Purchased Services Total:	45	4,373						
410 Supplies		225						
432 Reference Books	10,275	1,480		6,708		1,000	1,000	1,000
460 Non-Consumable Supplies		416						
4XX Supplies & Materials Total:	10,275	2,122		6,708		1,000	1,000	1,000
2641 Hr Service Area Direction Total:	41,033	41,138	0.300	32,121	0.500	25,303	25,303	25,303
2660 Technology								
112 Classified Salaries	380	6,604	0.080	4,197	0.070	4,526	4,526	4,526
113 Administrators	3,125	3,446	0.150	17,237				
114 Classified Supervisors	10,326	6,767	0.080	7,484	0.080	7,871	7,871	7,871
118 Professional Salaries		72,062	1.150	78,887	1.150	81,932	81,932	81,932
131 Licensed Salaries-Add'l	4,920							
139 Cell Phone Stipend		418				492	492	492
1XX Salaries Total:	18,751	89,297	1.460	107,805	1.300	94,821	94,821	94,821
211 PERS Employer Contribution	3,959	18,298		31,468		27,020	27,020	27,020
213 PERS Tier 3 OPSRP	231	2,042						
214 PERS Debt Service	931	4,583						
220 Social Security Administration	1,424	6,527		8,247		7,288	7,288	7,288
231 Worker's Compensation	82	305		1,207		1,063	1,063	1,063
232 State Unemployment Insurance	75	341		539		598	598	598
241 Professional Dues				1,731				
243 Tax Sheltered Annuities	642	5,031		5,828		5,372	5,372	5,372
244 Insurance Benefits	2,127	17,947		20,083		18,326	18,326	18,326
2XX Employee Benefits Total:	9,470	55,074		69,103		59,667	59,667	59,667
319 Other Instruc.Prof. & Tech.Service	192							
322 Repairs & Maint.Svcs.(On Contract)	8,861	45,082		14,913		132,457	132,457	132,457
345 Food/Meals/Snacks		94						
351 Telephone		1,300		1,300		1,300	1,300	1,300

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
386 Data Processing Ser.(Non-Instruct.				12,000		6,000	6,000	6,000
389 Other Non-Instruc.Prof.&Tech. Serv	56,303	152,800		185,200		38,500	38,500	38,500
3XX Purchased Services Total:	65,355	199,277		213,413		178,257	178,257	178,257
460 Non-Consumable Supplies		4,187						
470 Computer Software		4,101		4,140		27,000	27,000	27,000
480 Computer Hardware	27,628			110,002		27,000	27,000	27,000
4XX Supplies & Materials Total:	27,628	8,288		114,142		54,000	54,000	54,000
550 Technology				72,805		36,403	36,403	36,403
5XX Capital Outlay Total:				72,805		36,403	36,403	36,403
640 Dues And Fees	23,600	24,072						
6XX Other Objects Total:	23,600	24,072						
2660 Technology Total:	144,805	376,008	1.460	577,268	1.300	423,148	423,148	423,148
2665 Site-Based Technology								
112 Classified Salaries	4,164							
1XX Salaries Total:	4,164							
211 PERS Employer Contribution	917							
214 PERS Debt Service	202							
220 Social Security Administration	311							
231 Worker's Compensation	20							
232 State Unemployment Insurance	16							
244 Insurance Benefits	1,739							
2XX Employee Benefits Total:	3,206							
410 Supplies	1,954							
460 Non-Consumable Supplies	11,144	0						
480 Computer Hardware	1,512							
4XX Supplies & Materials Total:	14,610	0						
2665 Site-Based Technology Total:	21,980	0						
2700 District Retirement								
249 District Retirement Fund	240,816	264,209		159,094		138,999	138,999	138,999
2XX Employee Benefits Total:	240,816	264,209		159,094		138,999	138,999	138,999
345 Food/Meals/Snacks		78						
3XX Purchased Services Total:		78						
410 Supplies		242		1,090				

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:		242		1,090				
2700 District Retirement Total:	240,816	264,528		160,184		138,999	138,999	138,999
2XXX Support Services Total:	4,926,701	4,600,990	25.230	5,165,590	22.024	4,480,349	4,480,349	4,480,349
3100 Food Services								
112 Classified Salaries	2,875	2,938				3,000	3,000	3,000
122 Subs-Classified Salaries				2,985				
132 Nonlicensed Salaries O/T		40						
1XX Salaries Total:	2,875	2,978		2,985		3,000	3,000	3,000
211 PERS Employer Contribution	471	668		764		770	770	770
213 PERS Tier 3 OPSRP	127							
214 PERS Debt Service	138	95						
220 Social Security Administration	207	215		229		230	230	230
231 Worker's Compensation	91	77		16		25	25	25
232 State Unemployment Insurance	11	48		16		25	25	25
243 Tax Sheltered Annuities	11	13						
244 Insurance Benefits		844		1,702		1,700	1,700	1,700
2XX Employee Benefits Total:	1,055	1,959		2,727		2,750	2,750	2,750
410 Supplies		571		900		900	900	900
451 Food	81,461	41,858		48,960		23,000	23,000	23,000
460 Non-Consumable Supplies	161	612						
4XX Supplies & Materials Total:	81,622	43,041		49,860		23,900	23,900	23,900
3100 Food Services Total:	85,552	47,978		55,572		29,650	29,650	29,650
3320 Community Recreation Services								
324 Rentals	360	610						
345 Food/Meals/Snacks	1,145	925						
346 In-District Expense	250							
3XX Purchased Services Total:	1,755	1,535						
410 Supplies		1,015						
4XX Supplies & Materials Total:		1,015						
3320 Community Recreation Services Total:	1,755	2,549						
3390 Krvm								
112 Classified Salaries	136,906	137,580	3.500	137,808	3.500	134,255	134,255	134,255
114 Classified Supervisors	64,167	66,439	1.000	64,831	1.000	63,150	63,150	63,150
124 Temps-Classified Salaries	18,886	19,482				37,758	37,758	37,758
139 Cell Phone Stipend	2,076	1,975		1,440		2,172	2,172	2,172

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	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	222,036	225,476	4.500	204,079	4.500	237,335	237,335	237,335
211 PERS Employer Contribution	19,781	33,923		68,390		51,907	51,907	51,907
213 PERS Tier 3 OPSRP	23,159	6,209						
214 PERS Debt Service	10,359	9,093				12,090	12,090	12,090
220 Social Security Administration	16,103	17,078		15,502		17,989	17,989	17,989
231 Worker's Compensation	1,018	970		2,269		2,116	2,116	2,116
232 State Unemployment Insurance	842	872		1,013		711	711	711
241 Professional Dues				1,200		1,200	1,200	1,200
243 Tax Sheltered Annuities	5,084	5,412		3,900		4,500	4,500	4,500
244 Insurance Benefits	59,658	60,213		63,170		57,040	57,040	57,040
2XX Employee Benefits Total:	136,004	133,770		155,444		147,553	147,553	147,553
319 Other Instruc.Prof.& Tech.Service	75			156,687				
321 Equip. Rep.(Not On Serv. Contract)	12,999	8,571				3,750	3,750	3,750
324 Rentals	55,881	52,474				61,662	61,662	61,662
325 Electricity	20,261	20,436				24,000	24,000	24,000
341 Travel - Local In-District	1,936	2,234				600	600	600
342 Travel & Exp. Out Of District	1,609	1,085				400	400	400
345 Food/Meals/Snacks		21						
346 In-District Expense	348	32						
351 Telephone	8,451	8,001				7,000	7,000	7,000
353 Postage	6,187	5,366				3,405	3,405	3,405
354 Advertising	695	833				680	680	680
381 Audit Services	9,500	9,500				10,000	10,000	10,000
382 Legal Services	863	4,433				3,000	3,000	3,000
389 Other Non-Instruc.Prof.&Tech. Serv	4,255	20,262				25,000	25,000	25,000
3XX Purchased Services Total:	123,060	133,248		156,687		139,497	139,497	139,497
410 Supplies	18,884	8,671				11,475	11,475	11,475
460 Non-Consumable Supplies	14,508	792		10,000		13,825	13,825	13,825
470 Computer Software	1,457	1,580				1,550	1,550	1,550
480 Computer Hardware	1,518	513				1,456	1,456	1,456
4XX Supplies & Materials Total:	36,367	11,556		10,000		28,306	28,306	28,306
640 Dues And Fees	302	434				1,500	1,500	1,500
6XX Other Objects Total:	302	434				1,500	1,500	1,500
3390 Krvm Total:	517,769	504,484	4.500	526,210	4.500	554,191	554,191	554,191
3399 Other Community Services								
319 Other Instruc.Prof. & Tech.Service						1,685	1,685	1,685
345 Food/Meals/Snacks						1,500	1,500	1,500
3XX Purchased Services Total:						3,185	3,185	3,185
3399 Other Community Services Total:						3,185	3,185	3,185

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
4150 Capital Building Improvement								
522 Bldg. Improv. (Done Maint. Dept.)				1,000		1	1	1
5XX Capital Outlay Total:				1,000		1	1	1
4150 Capital Building Improvement Total:				1,000		1	1	1
Total Requirements:	15,117,292	14,117,218	122.520	14,651,108	135.409	15,438,831	15,438,831	15,438,831



# Program Budget Detail

## School Resources Fund

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

School Resources Fund Resources	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
21790 Other Pupil Activity Income	4,525,496	4,188,967		5,000,000		5,000,000	5,000,000	5,000,000
21999 Miscellaneous				10,000		10,000	10,000	10,000
25200 Transfers From Other Funds	2,513,009	1,688,033						
25400 Net Working Capital	3,867,416	6,172,303		6,523,000		8,156,000	8,156,000	8,156,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	10,905,922	12,049,302		11,533,000		13,166,000	13,166,000	13,166,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources:	10,905,922	12,049,302		11,533,000		13,166,000	13,166,000	13,166,000

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
410 Supplies		4,204						
421 Textbooks		8,631						
460 Non-Consumable Supplies		1,121						
470 Computer Software		1,913						
480 Computer Hardware		36,114						
4XX Supplies & Materials Total:		51,983						
1111 Regular Elementary School Prog Total:		51,983						
1113 Elementary Extra-Curricular								
319 Other Instruc.Prof.& Tech.Service	402,567	243,397		30,000		30,000	30,000	30,000
324 Rentals	1,404	3,400						
342 Travel & Exp. Out Of District	9,196	7,420		25,000		25,000	25,000	25,000
343 Travel & Fees, Student	61,896	33,551		50,000		50,000	50,000	50,000
345 Food/Meals/Snacks	9,266	13,261						
346 In-District Expense	140,694	84,986		50,000		50,000	50,000	50,000
353 Postage	309	243						
389 Other Non-Instruc.Prof.&Tech. Serv	-6,615	138,360		50,000		50,000	50,000	50,000
3XX Purchased Services Total:	618,716	524,619		205,000		205,000	205,000	205,000
410 Supplies	625,404	407,304		1,000,000		1,000,000	1,000,000	1,000,000
421 Textbooks	471	1,352		10,000		10,000	10,000	10,000
431 Library Books	10,641	10,682		20,000		20,000	20,000	20,000
432 Reference Books	197	898						
460 Non-Consumable Supplies	158	9,975		25,000		25,000	25,000	25,000
470 Computer Software	557	2,494		50,000		50,000	50,000	50,000
480 Computer Hardware	3,322	28,431						
4XX Supplies & Materials Total:	640,750	461,137		1,105,000		1,105,000	1,105,000	1,105,000
541 Initial & Addnl. Equip. Purchases				10,000		10,000	10,000	10,000
542 Replacement Equipment Purchases	128							
550 Technology				30,000		30,000	30,000	30,000
5XX Capital Outlay Total:	128			40,000		40,000	40,000	40,000
640 Dues And Fees	69,635	43,331		50,000		50,000	50,000	50,000
6XX Other Objects Total:	69,635	43,331		50,000		50,000	50,000	50,000
868 Other Than Home To School	0	0		10,000		10,000	10,000	10,000
8XX Maintenance Supplies Total:	0	0		10,000		10,000	10,000	10,000
1113 Elementary Extra-Curricular Total:	1,329,229	1,029,088		1,410,000		1,410,000	1,410,000	1,410,000
1121 Regular Middle School Program								
410 Supplies		154						
421 Textbooks		3,557						
432 Reference Books		9,650						

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
460 Non-Consumable Supplies		2,215						
470 Computer Software		85						
480 Computer Hardware		17,884						
4XX Supplies & Materials Total:		33,545						
1121 Regular Middle School Program Total:		33,545						
1122 Middle School Activities								
319 Other Instruc.Prof.& Tech.Service	67,232	40,657		20,000		20,000	20,000	20,000
324 Rentals	2,351	5,156						
342 Travel & Exp. Out Of District	6,670	9,152		15,000		15,000	15,000	15,000
343 Travel & Fees, Student	10,375	9,536		10,000		10,000	10,000	10,000
345 Food/Meals/Snacks	17,955	22,659						
346 In-District Expense	81,064	14,007		35,000		35,000	35,000	35,000
353 Postage	36	155						
357 Security Modifications/Repair		1,411						
389 Other Non-Instruc.Prof.&Tech. Serv	39,663	122,259		225,000		225,000	225,000	225,000
3XX Purchased Services Total:	225,345	224,992		305,000		305,000	305,000	305,000
410 Supplies	233,519	208,274		460,000		460,000	460,000	460,000
421 Textbooks	985	4,435		10,000		10,000	10,000	10,000
431 Library Books	1,838	10,355		10,000		10,000	10,000	10,000
432 Reference Books		821						
460 Non-Consumable Supplies	12,680	33,363		25,000		25,000	25,000	25,000
480 Computer Hardware	3,293	8,235						
4XX Supplies & Materials Total:	252,315	265,482		505,000		505,000	505,000	505,000
541 Initial & Addnl. Equip. Purchases	4,866			50,000		50,000	50,000	50,000
550 Technology	26,153			50,000		50,000	50,000	50,000
5XX Capital Outlay Total:	31,019			100,000		100,000	100,000	100,000
640 Dues And Fees	80,976	58,107		75,000		75,000	75,000	75,000
6XX Other Objects Total:	80,976	58,107		75,000		75,000	75,000	75,000
868 Other Than Home To School	0	0		15,000		15,000	15,000	15,000
8XX Maintenance Supplies Total:	0	0		15,000		15,000	15,000	15,000
1122 Middle School Activities Total:	589,654	548,581		1,000,000		1,000,000	1,000,000	1,000,000
1131 Regular High School Program								
410 Supplies				1,039,500		1,100,250	1,100,250	1,100,250
421 Textbooks		26,134						
432 Reference Books		5,370						
460 Non-Consumable Supplies		21,046						
480 Computer Hardware		1,206						
4XX Supplies & Materials Total:		53,755		1,039,500		1,100,250	1,100,250	1,100,250

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1131 Regular High School Program Total:		53,755		1,039,500		1,100,250	1,100,250	1,100,250
1132 Student Activities								
319 Other Instruc.Prof.& Tech.Service	252,172	208,549		75,000		75,000	75,000	75,000
324 Rentals	37,447	33,128						
342 Travel & Exp. Out Of District	31,091	8,474		75,000		75,000	75,000	75,000
343 Travel & Fees, Student	230,058	195,479		200,000		200,000	200,000	200,000
345 Food/Meals/Snacks	28,108	37,229						
346 In-District Expense	16,933	3,377		75,000		75,000	75,000	75,000
353 Postage	4,348	461						
389 Other Non-Instruc.Prof.&Tech. Serv	336,192	457,550		500,000		500,000	500,000	500,000
3XX Purchased Services Total:	936,349	944,246		925,000		925,000	925,000	925,000
410 Supplies	904,852	919,216		900,000		900,000	900,000	900,000
421 Textbooks	12,703	4,243		25,000		25,000	25,000	25,000
431 Library Books	4,459	1,535		10,000		10,000	10,000	10,000
432 Reference Books	42			5,000		5,000	5,000	5,000
460 Non-Consumable Supplies	49,052	46,239		75,000		75,000	75,000	75,000
470 Computer Software	1,657	6,953		10,000		10,000	10,000	10,000
480 Computer Hardware	70,691	60,717						
4XX Supplies & Materials Total:	1,043,455	1,038,903		1,025,000		1,025,000	1,025,000	1,025,000
541 Initial & Addnl. Equip. Purchases				10,000		10,000	10,000	10,000
542 Replacement Equipment Purchases				15,000		15,000	15,000	15,000
550 Technology				15,000		15,000	15,000	15,000
5XX Capital Outlay Total:				40,000		40,000	40,000	40,000
640 Dues And Fees	834,931	632,920		900,000		900,000	900,000	900,000
6XX Other Objects Total:	834,931	632,920		900,000		900,000	900,000	900,000
868 Other Than Home To School	0	0		100,000		100,000	100,000	100,000
8XX Maintenance Supplies Total:	0	0		100,000		100,000	100,000	100,000
1132 Student Activities Total:	2,814,735	2,616,069		2,990,000		2,990,000	2,990,000	2,990,000
1280 Alternative Education								
421 Textbooks		325						
4XX Supplies & Materials Total:		325						
1280 Alternative Education Total:		325						
1XXX Instruction Total:	4,733,619	4,333,347		6,439,500		6,500,250	6,500,250	6,500,250
2190 Director Of Ed Services								
421 Textbooks		313						

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
480 Computer Hardware		63						
4XX Supplies & Materials Total:		376						
2190 Director Of Ed Services Total:		376						
2211 Improvement Of Instruction Ser								
410 Supplies		279						
421 Textbooks		83,790						
460 Non-Consumable Supplies		1,065						
470 Computer Software		230						
480 Computer Hardware		8,927						
4XX Supplies & Materials Total:		94,291						
2211 Improvement Of Instruction Ser Total:		94,291						
2214 Multicultural Ed								
460 Non-Consumable Supplies		220						
4XX Supplies & Materials Total:		220						
2214 Multicultural Ed Total:		220						
2321 Office Of The Superintendent								
470 Computer Software		168						
480 Computer Hardware		3,359						
4XX Supplies & Materials Total:		3,527						
2321 Office Of The Superintendent Total:		3,527						
2411 Principals Services								
342 Travel & Exp. Out Of District		2,500						
345 Food/Meals/Snacks		258						
3XX Purchased Services Total:		2,758						
410 Supplies		8,288						
460 Non-Consumable Supplies		21,245						
470 Computer Software		168						
480 Computer Hardware		64,033						
4XX Supplies & Materials Total:		93,734						
542 Replacement Equipment Purchases				1,118,500		1,776,250	1,776,250	1,776,250
5XX Capital Outlay Total:				1,118,500		1,776,250	1,776,250	1,776,250
2411 Principals Services Total:		96,492		1,118,500		1,776,250	1,776,250	1,776,250
2543 Grounds Division Services								
480 Computer Hardware				772,000		1,409,500	1,409,500	1,409,500

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:				772,000		1,409,500	1,409,500	1,409,500
2543 Grounds Division Services Total:				772,000		1,409,500	1,409,500	1,409,500
2630 Public Information Services								
353 Postage		1,124						
389 Other Non-Instruc.Prof.&Tech. Serv		7,701						
3XX Purchased Services Total:		8,825						
410 Supplies		9,282						
480 Computer Hardware		6,231						
4XX Supplies & Materials Total:		15,513						
2630 Public Information Services Total:		24,337						
2660 Technology								
345 Food/Meals/Snacks		16						
3XX Purchased Services Total:		16						
2660 Technology Total:		16						
2XXX Support Services Total:		219,259		1,890,500		3,185,750	3,185,750	3,185,750
3100 Food Services								
480 Computer Hardware				1,000		1	1	1
4XX Supplies & Materials Total:				1,000		1	1	1
3100 Food Services Total:				1,000		1	1	1
4150 Capital Building Improvement								
389 Other Non-Instruc.Prof.&Tech. Serv				1,000		1	1	1
3XX Purchased Services Total:				1,000		1	1	1
4150 Capital Building Improvement Total:				1,000		1	1	1
5200 Transfers Of Funds								
710 Fund Modifications		374,654		193,000		170,000	170,000	170,000
7XX Transfers Total:		374,654		193,000		170,000	170,000	170,000
5200 Transfers Of Funds Total:		374,654		193,000		170,000	170,000	170,000
6110 Contingency Fund								
810 Planned Reserve				508,000		509,998	509,998	509,998

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
810 Planned Reserve Total:				508,000		509,998	509,998	509,998
6110 Contingency Fund Total:				508,000		509,998	509,998	509,998
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	6,172,303	7,122,042		2,500,000		2,800,000	2,800,000	2,800,000
820 Unapp.Ending Fund Bal. Total:	6,172,303	7,122,042		2,500,000		2,800,000	2,800,000	2,800,000
7000 Reserves And Fund Balances Total:	6,172,303	7,122,042		2,500,000		2,800,000	2,800,000	2,800,000
Total Requirements:	10,905,922	12,049,302		11,533,000		13,166,000	13,166,000	13,166,000

# Program Budget Detail

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

## Debt Service Fund

Debt Service Fund  
Resources

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year's Taxes	13,273,691	19,426,893		20,187,805		20,448,996	20,753,191	20,753,191
21002 Prior Year's Taxes	376,658	357,466		429,000		335,000	333,000	333,000
21115 Taxes/Linn County	16,077	16,599		15,000		15,000	15,000	15,000
21118 Interest From Delinquent Taxes	87,980	90,224		85,000		85,000	85,000	85,000
21516 Int. Earnings On Unsegregated Taxes	3,632	4,755		4,000		4,000	4,000	4,000
21519 Interest Other Investments	36,098	50,596		41,000		41,000	41,000	41,000
21993 Charges To Other Funds	3,880,415	3,974,177		4,088,780		4,262,396	4,262,396	4,262,396
24990 Other Revenue Fm Federal Sources	674,333	654,240		654,240		653,535	653,535	653,535
25111 Bond Principal	37,131,133							
25120 Short Term Debt	6,610,899							
25400 Net Working Capital	8,916,470	6,739,945		8,648,963		11,529,298	11,327,103	11,327,103
	<u>71,007,384</u>	<u>31,314,895</u>		<u>34,153,788</u>		<u>37,374,225</u>	<u>37,474,225</u>	<u>37,474,225</u>
Total Resources:	71,007,384	31,314,895		34,153,788		37,374,225	37,474,225	37,474,225



# Program Budget Detail

Debt Service Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
5110 Long-Term Debt Service								
610 Principal	51,885,000	13,692,911		12,367,500		14,120,000	14,120,000	14,120,000
621 Interest	12,382,439	8,922,658		10,278,293		11,520,621	11,520,621	11,520,621
6XX Other Objects Total:	64,267,439	22,615,569		22,645,793		25,640,621	25,640,621	25,640,621
5110 Long-Term Debt Service Total:	64,267,439	22,615,569		22,645,793		25,640,621	25,640,621	25,640,621
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	6,739,945	8,699,326		11,507,995		11,733,604	11,833,604	11,833,604
820 Unapp.Ending Fund Bal. Total:	6,739,945	8,699,326		11,507,995		11,733,604	11,833,604	11,833,604
7000 Reserves And Fund Balances Total:	6,739,945	8,699,326		11,507,995		11,733,604	11,833,604	11,833,604
Total Requirements:	71,007,384	31,314,895		34,153,788		37,374,225	37,474,225	37,474,225

Principal and interest by bond issue and payment date are shown in the 2015-16 Schedule of Bond Principal and Interest Payments in the Debt Service Fund portion of the Financial Plan.

# Program Budget Detail

## Capital Projects Fund

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

Capital Projects Fund Resources	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
21200 Revenue From Local Government	46,730	58,766		1,000,000				
21510 Interest On Investments	3,936	2,936						
21519 Interest Other Investments	101,334	89,804		75,000		66,000	66,000	66,000
21990 Miscellaneous Local Revenue	61,763	126,295						
21992 Other Local Reimbursements	37,525	36,195		30,000		30,000	30,000	30,000
21999 Miscellaneous	47,434	17,438		10,000		10,000	10,000	10,000
23222 Bus Depreciation Replacement	568,181	592,298		680,000		579,000	579,000	579,000
23990 Other Revenue From State Sources	81,135							
25111 Bond Principal	273,867	39,996,054		30,000,000				
25113 Premium On Bonds Payable		3,718,017						
25200 Transfers From Other Funds	2,209,350	292,706						
25400 Net Working Capital	32,018,839	15,661,489		66,523,314		91,368,659	91,368,659	91,368,659
	<u>35,450,093</u>	<u>60,591,999</u>		<u>98,318,314</u>		<u>92,053,659</u>	<u>92,053,659</u>	<u>92,053,659</u>
Total Resources:	35,450,093	60,591,999		98,318,314		92,053,659	92,053,659	92,053,659

# Program Budget Detail

Capital Projects Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
410 Supplies				1,600,000				
421 Textbooks		412,433						
441 Instructional Kits		114,958						
480 Computer Hardware						1	1	1
4XX Supplies & Materials Total:		527,390		1,600,000		1	1	1
1111 Regular Elementary School Prog Total:		527,390		1,600,000		1	1	1
1121 Regular Middle School Program								
421 Textbooks		299,808						
4XX Supplies & Materials Total:		299,808						
1121 Regular Middle School Program Total:		299,808						
1131 Regular High School Program								
121 Subs-Licensed Salaries		2,113						
122 Subs-Classified Salaries		119						
1XX Salaries Total:		2,233						
211 PERS Employer Contribution		221						
213 PERS Tier 3 OPSRP		15						
214 PERS Debt Service		51						
220 Social Security Administration		154						
231 Worker's Compensation		10						
232 State Unemployment Insurance		8						
244 Insurance Benefits		103						
2XX Employee Benefits Total:		562						
410 Supplies		18						
421 Textbooks		214,767						
460 Non-Consumable Supplies		16,868						
4XX Supplies & Materials Total:		231,653						
1131 Regular High School Program Total:		234,448						
1XXX Instruction Total:		1,061,646		1,600,000		1	1	1
2190 Director Of Ed Services								
112 Classified Salaries		673						
131 Licensed Salaries-Add'l		166						
132 Nonlicensed Salaries O/T		43						
1XX Salaries Total:		881						
211 PERS Employer Contribution		257						

# Program Budget Detail

Capital Projects Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
214 PERS Debt Service		14						
220 Social Security Administration		104						
231 Worker's Compensation		1						
232 State Unemployment Insurance		1						
243 Tax Sheltered Annuities		1						
244 Insurance Benefits		293						
2XX Employee Benefits Total:		670						
410 Supplies		8,405						
421 Textbooks		960						
460 Non-Consumable Supplies		42,918				296,000	296,000	296,000
470 Computer Software		8,529						
480 Computer Hardware		155,868						
4XX Supplies & Materials Total:		216,680				296,000	296,000	296,000
522 Bldg. Improv. (Done Maint. Dept.)						300,000	300,000	300,000
550 Technology		14,900						
5XX Capital Outlay Total:		14,900				300,000	300,000	300,000
2190 Director Of Ed Services Total:		233,131				596,000	596,000	596,000
2210 Improvement Of Instruction Ser								
421 Textbooks		57,349				2,400,000	2,400,000	2,400,000
432 Reference Books		1,628						
441 Instructional Kits		11,742						
4XX Supplies & Materials Total:		70,719				2,400,000	2,400,000	2,400,000
2210 Improvement Of Instruction Ser Total:		70,719				2,400,000	2,400,000	2,400,000
2520 Go Bond-Fiscal Services								
389 Other Non-Instruc.Prof.&Tech. Serv	6,782	434,978		302,155		3,000	3,000	3,000
3XX Purchased Services Total:	6,782	434,978		302,155		3,000	3,000	3,000
2520 Go Bond-Fiscal Services Total:	6,782	434,978		302,155		3,000	3,000	3,000
2521 Financial & Support Services								
389 Other Non-Instruc.Prof.&Tech. Serv	274,667	500						
3XX Purchased Services Total:	274,667	500						
2521 Financial & Support Services Total:	274,667	500						
2540 Operation Of Plant Services								
112 Classified Salaries	29,003	62,396						
132 Nonlicensed Salaries O/T	991							
1XX Salaries Total:	29,994	62,396						

# Program Budget Detail

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Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employer Contribution	7,656	27,355						
214 PERS Debt Service	30	7						
220 Social Security Administration	2,585	7,637						
231 Worker's Compensation	392	1,853						
232 State Unemployment Insurance	359	828						
243 Tax Sheltered Annuities	2	1						
244 Insurance Benefits		75						
<b>2XX Employee Benefits Total:</b>	<b>11,024</b>	<b>37,755</b>						
324 Rentals		467						
342 Travel & Exp. Out Of District		300						
345 Food/Meals/Snacks		746						
353 Postage	6							
354 Advertising	716	292						
382 Legal Services		5,023						
383 Architect/Engineer Services	15,507	11,643						
389 Other Non-Instruc.Prof.&Tech. Serv	279,740	338,087		1,700,000		1,100,000	1,100,000	1,100,000
<b>3XX Purchased Services Total:</b>	<b>295,970</b>	<b>356,559</b>		<b>1,700,000</b>		<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
410 Supplies	555	745						
460 Non-Consumable Supplies	116,603	142,409						
<b>4XX Supplies &amp; Materials Total:</b>	<b>117,158</b>	<b>143,154</b>						
522 Bldg. Improv. (Done Maint. Dept.)	98,759	117,697		725,000		71,214	71,214	71,214
541 Initial & Addnl. Equip. Purchases	6,243			45,000				
<b>5XX Capital Outlay Total:</b>	<b>105,001</b>	<b>117,697</b>		<b>770,000</b>		<b>71,214</b>	<b>71,214</b>	<b>71,214</b>
<b>2540 Operation Of Plant Services Total:</b>	<b>559,147</b>	<b>717,561</b>		<b>2,470,000</b>		<b>1,171,214</b>	<b>1,171,214</b>	<b>1,171,214</b>
<b>2541 Facilities Management</b>								
112 Classified Salaries	402,444	88,195	2.000	90,667	3.000	136,178	136,178	136,178
113 Administrators	77,454	123,938	1.300	128,023	1.300	136,583	136,583	136,583
114 Classified Supervisors	76,401	35,400	0.500	30,333	0.500	34,925	34,925	34,925
118 Professional Salaries		342,447	6.380	525,044	6.380	560,852	560,852	560,852
139 Cell Phone Stipend	3,416	4,675						
<b>1XX Salaries Total:</b>	<b>559,715</b>	<b>594,656</b>	<b>10.180</b>	<b>774,066</b>	<b>11.180</b>	<b>868,538</b>	<b>868,538</b>	<b>868,538</b>
211 PERS Employer Contribution	113,433	140,780		225,950		231,639	231,639	231,639
213 PERS Tier 3 OPSRP	11,793	5,157						
214 PERS Debt Service	28,765	31,741						
220 Social Security Administration	41,610	44,346		59,216		66,443	66,443	66,443
231 Worker's Compensation	6,063	2,512		8,669		7,817	7,817	7,817
232 State Unemployment Insurance	2,176	2,319		3,869		2,606	2,606	2,606
241 Professional Dues	586	185		10,466		12,466	12,466	12,466
243 Tax Sheltered Annuities	28,374	30,283		35,004		36,391	36,391	36,391
244 Insurance Benefits	102,119	116,398		140,433		159,841	159,841	159,841
<b>2XX Employee Benefits Total:</b>	<b>334,918</b>	<b>373,721</b>		<b>483,608</b>		<b>517,203</b>	<b>517,203</b>	<b>517,203</b>

# Program Budget Detail

Capital Projects Fund  
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Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
353 Postage		4						
389 Other Non-Instruc.Prof.&Tech. Serv	315	708						
3XX Purchased Services Total:	315	711						
460 Non-Consumable Supplies		3,798						
4XX Supplies & Materials Total:		3,798						
640 Dues And Fees		50						
6XX Other Objects Total:		50						
2541 Facilities Management Total:	894,948	972,936	10.180	1,257,674	11.180	1,385,741	1,385,741	1,385,741
2542 Building Div Services								
112 Classified Salaries	658,110	637,127	15.500	690,973	15.000	684,261	684,261	684,261
124 Temps-Classified Salaries		15,961						
132 Nonlicensed Salaries O/T	11,275	8,937						
139 Cell Phone Stipend	639							
1XX Salaries Total:	670,023	662,025	15.500	690,973	15.000	684,261	684,261	684,261
211 PERS Employer Contribution	81,445	123,023		201,695		182,492	182,492	182,492
213 PERS Tier 3 OPSRP	54,244	15,729						
214 PERS Debt Service	32,293	31,371						
220 Social Security Administration	49,567	49,324		52,859		52,346	52,346	52,346
231 Worker's Compensation	22,896	22,963		31,093		29,423	29,423	29,423
232 State Unemployment Insurance	2,592	2,579		3,455		2,053	2,053	2,053
243 Tax Sheltered Annuities	6,258	6,356		2,635		2,700	2,700	2,700
244 Insurance Benefits	194,383	192,007		217,310		217,200	217,200	217,200
2XX Employee Benefits Total:	443,678	443,352		509,048		486,214	486,214	486,214
460 Non-Consumable Supplies		23,131						
4XX Supplies & Materials Total:		23,131						
542 Replacement Equipment Purchases		103,552						
5XX Capital Outlay Total:		103,552						
832 Heating				75,000				
835 Electrical				75,000				
841 Carpentry				50,000				
877 Preventative Maintenance	25,405	29,456		100,000		20,628	20,628	20,628
8XX Maintenance Supplies Total:	25,405	29,456		300,000		20,628	20,628	20,628
2542 Building Div Services Total:	1,139,106	1,261,517	15.500	1,500,021	15.000	1,191,103	1,191,103	1,191,103
2543 Grounds Division Services								
460 Non-Consumable Supplies		4,760						

# Program Budget Detail

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July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:		4,760						
542 Replacement Equipment Purchases		68,989		639,000		911,000	911,000	911,000
5XX Capital Outlay Total:		68,989		639,000		911,000	911,000	911,000
2543 Grounds Division Services Total:		73,749		639,000		911,000	911,000	911,000
2546 Security Services								
112 Classified Salaries	49,920	41,343	1.000	42,432	1.000	44,900	44,900	44,900
132 Nonlicensed Salaries O/T	1,693							
139 Cell Phone Stipend	636	265						
1XX Salaries Total:	52,249	41,608	1.000	42,432	1.000	44,900	44,900	44,900
211 PERS Employer Contribution	11,340	10,070		12,386		11,975	11,975	11,975
214 PERS Debt Service	2,585	2,194						
220 Social Security Administration	3,874	3,085		3,246		3,435	3,435	3,435
231 Worker's Compensation	1,922	1,488		1,909		1,931	1,931	1,931
232 State Unemployment Insurance	203	161		212		135	135	135
243 Tax Sheltered Annuities	643	504		170		180	180	180
244 Insurance Benefits	12,647	12,666		14,020		14,480	14,480	14,480
2XX Employee Benefits Total:	33,213	30,167		31,943		32,135	32,135	32,135
2546 Security Services Total:	85,462	71,775	1.000	74,375	1.000	77,035	77,035	77,035
2548 Care Of Buildings Services								
112 Classified Salaries	27,227	26,799	2.250	54,153	2.250	50,970	50,970	50,970
122 Subs-Classified Salaries		5,381						
1XX Salaries Total:	27,227	32,180	2.250	54,153	2.250	50,970	50,970	50,970
211 PERS Employer Contribution	2,507	5,260		15,807		13,594	13,594	13,594
213 PERS Tier 3 OPSRP	2,708	682						
214 PERS Debt Service	1,205	1,383						
220 Social Security Administration	2,034	2,409		4,142		3,899	3,899	3,899
231 Worker's Compensation	685	1,148		2,437		2,192	2,192	2,192
232 State Unemployment Insurance	106	125		271		153	153	153
243 Tax Sheltered Annuities	145	92		383		405	405	405
244 Insurance Benefits	16,195	16,830		31,545		32,580	32,580	32,580
2XX Employee Benefits Total:	25,585	27,928		54,585		52,823	52,823	52,823
460 Non-Consumable Supplies		13,006						
4XX Supplies & Materials Total:		13,006						
541 Initial & Addnl. Equip. Purchases		6,563						
5XX Capital Outlay Total:		6,563						

# Program Budget Detail

Capital Projects Fund  
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Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2548 Care Of Buildings Services Total:	52,812	79,677	2.250	108,738	2.250	103,793	103,793	103,793
2554 Vehicle Purch.Serv. & Maint.Se								
564 Buses And Capital Bus Improvements		831,894		1,394,000		2,944,000	2,944,000	2,944,000
5XX Capital Outlay Total:		831,894		1,394,000		2,944,000	2,944,000	2,944,000
2554 Vehicle Purch.Serv. & Maint.Se Total:		831,894		1,394,000		2,944,000	2,944,000	2,944,000
2660 Technology								
112 Classified Salaries	134,410	86,335	2.000	64,364	2.000	63,954	63,954	63,954
113 Administrators	9,573	1,229	0.140	16,088	0.134	16,311	16,311	16,311
114 Classified Supervisors	18,324	65,573	0.300	28,065	0.300	29,309	29,309	29,309
118 Professional Salaries		145,151	1.500	134,278	0.500	43,407	43,407	43,407
124 Temps-Classified Salaries	11,736	261						
132 Nonlicensed Salaries O/T	21,471	27,225						
139 Cell Phone Stipend	786	1,208						
1XX Salaries Total:	196,300	326,982	3.940	242,795	2.934	152,981	152,981	152,981
211 PERS Employer Contribution	18,305	81,908		70,872		40,800	40,800	40,800
213 PERS Tier 3 OPSRP	20,709	5,990						
214 PERS Debt Service	9,257	9,962						
220 Social Security Administration	14,352	25,230		18,574		11,703	11,703	11,703
231 Worker's Compensation	854	2,247		2,720		1,377	1,377	1,377
232 State Unemployment Insurance	750	1,449		1,213		459	459	459
241 Professional Dues		1,208		2,398		1,338	1,338	1,338
243 Tax Sheltered Annuities	7,696	10,229		8,427		4,632	4,632	4,632
244 Insurance Benefits	26,074	61,835		54,696		42,251	42,251	42,251
2XX Employee Benefits Total:	97,996	200,058		158,900		102,559	102,559	102,559
319 Other Instruc.Prof.& Tech.Service	55	280						
342 Travel & Exp. Out Of District		934						
345 Food/Meals/Snacks		75						
353 Postage	148							
383 Architect/Engineer Services	455	2,974						
389 Other Non-Instruc.Prof.&Tech. Serv	512,412	307,831		1,409,399		200,000	200,000	200,000
3XX Purchased Services Total:	513,070	312,093		1,409,399		200,000	200,000	200,000
410 Supplies	26,017	24,491						
432 Reference Books		2,057						
460 Non-Consumable Supplies	148,347	308,748						
470 Computer Software	156,846	95,907						
480 Computer Hardware	457,542	491,146		853,000		514,000	514,000	514,000
4XX Supplies & Materials Total:	788,751	922,349		853,000		514,000	514,000	514,000
541 Initial & Addnl. Equip. Purchases				1,112,383		735,000	735,000	735,000
550 Technology	1,240,875	59,267		4,246,947		3,810,000	3,810,000	3,810,000



# Program Budget Detail

Capital Projects Fund  
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Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total:	1,240,875	59,267		5,359,330		4,545,000	4,545,000	4,545,000
640 Dues And Fees		169						
6XX Other Objects Total:		169						
2660 Technology Total:	2,836,992	1,820,918	3.940	8,023,424	2.934	5,514,540	5,514,540	5,514,540
2665 Site-Based Technology								
410 Supplies		31,878						
460 Non-Consumable Supplies		83,783						
470 Computer Software		690						
480 Computer Hardware		1,669,676						
4XX Supplies & Materials Total:		1,786,028						
2665 Site-Based Technology Total:		1,786,028						
2700 District Retirement								
249 District Retirement Fund	12,865	25,845						
2XX Employee Benefits Total:	12,865	25,845						
2700 District Retirement Total:	12,865	25,845						
2XXX Support Services Total:	5,862,781	8,381,227	32.870	15,769,387	32.364	16,297,425	16,297,425	16,297,425
3100 Food Services								
480 Computer Hardware				1,000		1	1	1
4XX Supplies & Materials Total:				1,000		1	1	1
3100 Food Services Total:				1,000		1	1	1
4111 Service Area Direction								
241 Professional Dues	588							
2XX Employee Benefits Total:	588							
345 Food/Meals/Snacks	0	1						
353 Postage	613	358						
354 Advertising	220							
3XX Purchased Services Total:	833	359						
410 Supplies	1,726	840						
440 Periodicals		230						
460 Non-Consumable Supplies	724	2,992						
470 Computer Software	749	719						
480 Computer Hardware	3,153							

# Program Budget Detail

Capital Projects Fund  
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Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	6,352	4,781						
4111 Service Area Direction Total:	7,772	5,141						
4120 Site Improvements								
324 Rentals	2,700							
354 Advertising	2,212	2,108						
383 Architect/Engineer Services	177,680	106,923						
389 Other Non-Instruc.Prof.&Tech. Serv	108,162	382,773						
3XX Purchased Services Total:	290,754	491,804						
410 Supplies	6,262	1,648						
460 Non-Consumable Supplies	45,190	132,759						
470 Computer Software		417						
480 Computer Hardware	628							
4XX Supplies & Materials Total:	52,081	134,824						
531 Improvement Of Sites	1,979,283	1,082,516		4,073,985		2,260,000	2,260,000	2,260,000
5XX Capital Outlay Total:	1,979,283	1,082,516		4,073,985		2,260,000	2,260,000	2,260,000
4120 Site Improvements Total:	2,322,117	1,709,144		4,073,985		2,260,000	2,260,000	2,260,000
4150 Capital Building Improvement								
112 Classified Salaries	193	2,328						
131 Licensed Salaries-Add'l	655	13,825						
132 Nonlicensed Salaries O/T	974	2,912						
1XX Salaries Total:	1,822	19,065						
211 PERS Employer Contribution	291	3,558						
213 PERS Tier 3 OPSRP	141	967						
214 PERS Debt Service	33	995						
220 Social Security Administration	799	1,442						
231 Worker's Compensation	510	132						
232 State Unemployment Insurance	490	75						
243 Tax Sheltered Annuities		247						
244 Insurance Benefits		4,637						
2XX Employee Benefits Total:	2,264	12,054						
322 Repairs & Maint.Svcs.(On Contract)	197							
324 Rentals	739	5,325						
353 Postage	21							
354 Advertising	5,671	4,566						
382 Legal Services		4,600						
383 Architect/Engineer Services	659,480	2,543,674		100,000				
389 Other Non-Instruc.Prof.&Tech. Serv	1,477,370	1,042,747		2,782,701		1,561,892	1,561,892	1,561,892
3XX Purchased Services Total:	2,143,477	3,600,912		2,882,701		1,561,892	1,561,892	1,561,892

# Program Budget Detail

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July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	13,438	19,705						
460 Non-Consumable Supplies	879,993	618,679						
470 Computer Software	14,529	12,861						
480 Computer Hardware	19,953	14,728						
4XX Supplies & Materials Total:	927,913	665,972						
521 New Buildings				28,510,000		63,253,078	63,253,078	63,253,078
522 Bldg. Improv. (Done Maint. Dept.)	6,370,667	3,464,123		10,219,175		7,364,463	7,364,463	7,364,463
541 Initial & Addnl. Equip. Purchases		5,853		75,000		400,000	400,000	400,000
542 Replacement Equipment Purchases		9,473						
550 Technology	16,792							
5XX Capital Outlay Total:	6,387,459	3,479,450		38,804,175		71,017,542	71,017,542	71,017,542
831 Plumbing	31,696							
832 Heating	26,681							
835 Electrical	47,252							
841 Carpentry	27,369							
8XX Maintenance Supplies Total:	132,998							
4150 Capital Building Improvement Total:	9,595,934	7,777,452		41,686,876		72,579,434	72,579,434	72,579,434
5110 Long-Term Debt Service								
610 Principal		832,586		740,211		642,075	642,075	642,075
622 Interest/Buses		101,439		77,810		56,994	56,994	56,994
6XX Other Objects Total:		934,025		818,021		699,069	699,069	699,069
5110 Long-Term Debt Service Total:		934,025		818,021		699,069	699,069	699,069
5200 Transfers Of Funds								
710 Fund Modifications	2,000,000	1,000,000		2,000		206,802	206,802	206,802
7XX Transfers Total:	2,000,000	1,000,000		2,000		206,802	206,802	206,802
5200 Transfers Of Funds Total:	2,000,000	1,000,000		2,000		206,802	206,802	206,802
6110 Contingency Fund								
810 Planned Reserve				6,979		10,927	10,927	10,927
810 Planned Reserve Total:				6,979		10,927	10,927	10,927
6110 Contingency Fund Total:				6,979		10,927	10,927	10,927
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	15,661,489	39,723,364		34,360,066				
820 Unapp. Ending Fund Bal. Total:	15,661,489	39,723,364		34,360,066				
7000 Reserves And Fund Balances Total:	15,661,489	39,723,364		34,360,066				

# Program Budget Detail

Capital Projects Fund  
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July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
Total Requirements:	35,450,093	60,591,999	32.870	98,318,314	32.364	92,053,659	92,053,659	92,053,659

# Program Budget Detail

## Nutrition Services Fund

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

Nutrition Services Fund Resources	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
21612 Type A Lunches	816,807	810,527		835,500		877,625	829,625	829,625
21622 Ala Carte Lunches	144,369	169,927		140,100		178,200	178,200	178,200
21630 Special Functions	192,782	165,691		158,200		193,000	193,000	193,000
21631 Banquet & Dinner Revenue	51,410	52,640		45,000		52,500	52,500	52,500
21990 Miscellaneous Local Revenue	164,431	125,000		170,000				
23102 Matching Funds	43,579	43,292		45,000		45,000	45,000	45,000
23299 Other Restricted Grants-In-Aid	12,266	11,740		12,500		12,600	12,600	12,600
23990 Other Revenue From State Sources	450							
24511 Lunch Subsidy	2,155,633	2,106,552		2,418,636		2,497,451	2,412,551	2,412,551
24512 Breakfast Subsidy	691,866	680,071		783,700		806,000	806,000	806,000
24513 Snack Subsidy	63,794	87,702		70,000		110,000	110,000	110,000
24911 Value Of Commodities Received	220,336	226,338		220,000		245,000	245,000	245,000
25200 Transfers From Other Funds	27,900	222,109		32,000		32,001	164,901	164,901
25400 Net Working Capital	74,584	74,584		74,584				
	<u>4,660,207</u>	<u>4,776,175</u>		<u>5,005,220</u>		<u>5,049,377</u>	<u>5,049,377</u>	<u>5,049,377</u>
Total Resources:	4,660,207	4,776,175		5,005,220		5,049,377	5,049,377	5,049,377

# Program Budget Detail

Nutrition Services Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>2521 Financial &amp; Support Services</b>								
112 Classified Salaries	35,086	26,882	1.000	45,540				
132 Nonlicensed Salaries O/T	200							
<b>1XX Salaries Total:</b>	<b>35,286</b>	<b>26,882</b>	<b>1.000</b>	<b>45,540</b>				
211 PERS Employer Contribution	7,684	6,499		13,293				
214 PERS Debt Service	1,738	1,380						
220 Social Security Administration	2,656	1,997		3,484				
231 Worker's Compensation	170	127		510				
232 State Unemployment Insurance	139	104		228				
243 Tax Sheltered Annuities	441	329		170				
244 Insurance Benefits	10,625	7,157		14,020				
<b>2XX Employee Benefits Total:</b>	<b>23,453</b>	<b>17,593</b>		<b>31,705</b>				
389 Other Non-Instruc.Prof.&Tech. Serv	2,722	2,836				1	1	1
<b>3XX Purchased Services Total:</b>	<b>2,722</b>	<b>2,836</b>				<b>1</b>	<b>1</b>	<b>1</b>
<b>2521 Financial &amp; Support Services Total:</b>	<b>61,461</b>	<b>47,312</b>	<b>1.000</b>	<b>77,245</b>		<b>1</b>	<b>1</b>	<b>1</b>
<b>2700 District Retirement</b>								
249 District Retirement Fund	9,025	19,667						
<b>2XX Employee Benefits Total:</b>	<b>9,025</b>	<b>19,667</b>						
<b>2700 District Retirement Total:</b>	<b>9,025</b>	<b>19,667</b>						
<b>2XXX Support Services Total:</b>	<b>70,485</b>	<b>66,979</b>	<b>1.000</b>	<b>77,245</b>		<b>1</b>	<b>1</b>	<b>1</b>
<b>3100 Food Services</b>								
112 Classified Salaries	1,158,813	1,068,771	53.730	1,019,788	53.791	1,065,517	1,065,517	1,065,517
114 Classified Supervisors	30,120	29,771	0.500	30,649	0.500	32,664	32,664	32,664
122 Subs-Classified Salaries	100,925	110,641		104,832		104,832	104,832	104,832
124 Temps-Classified Salaries	6,043	14,311		43,680		43,680	43,680	43,680
132 Nonlicensed Salaries O/T	6,847	7,407						
139 Cell Phone Stipend	760	778		550		550	550	550
<b>1XX Salaries Total:</b>	<b>1,303,509</b>	<b>1,231,678</b>	<b>54.230</b>	<b>1,199,499</b>	<b>54.291</b>	<b>1,247,243</b>	<b>1,247,243</b>	<b>1,247,243</b>
211 PERS Employer Contribution	186,306	218,786		306,622		292,885	292,885	292,885
213 PERS Tier 3 OPSRP	59,755	14,436						
214 PERS Debt Service	56,928	52,437						
220 Social Security Administration	93,511	86,166		91,720		95,372	95,372	95,372
231 Worker's Compensation	38,985	36,213		46,491		44,568	44,568	44,568
232 State Unemployment Insurance	4,864	4,468		5,995		3,740	3,740	3,740
241 Professional Dues				600		600	600	600
242 Physical Examinations		2,027						
243 Tax Sheltered Annuities	8,674	7,582		11,084		11,757	11,757	11,757
244 Insurance Benefits	675,339	653,733		760,165		786,009	786,009	786,009

# Program Budget Detail

Nutrition Services Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
245 Other Benefits	150	3,900						
2XX Employee Benefits Total:	1,124,513	1,079,747		1,222,677		1,234,931	1,234,931	1,234,931
322 Repairs & Maint.Svcs.(On Contract)	43,498	42,294		50,000		50,000	50,000	50,000
324 Rentals	2,144			3,000		2,000	2,000	2,000
341 Travel - Local In-District	4,924	3,526		1,000		1,000	1,000	1,000
342 Travel & Exp. Out Of District	290	56		1,300		500	500	500
351 Telephone	27	26						
353 Postage	4,433	3,664		6,000		8,000	8,000	8,000
389 Other Non-Instruc.Prof.&Tech. Serv	10,584	11,954		10,000		13,000	13,000	13,000
3XX Purchased Services Total:	65,900	61,520		71,300		74,500	74,500	74,500
410 Supplies	12,809	15,324		2,500		2,500	2,500	2,500
414 Soap And Paper	-832	-705						
415 Pacific Office Automation Copies		7,440		10,000		10,000	10,000	10,000
451 Food	1,787,117	1,953,429		2,200,000		2,235,200	2,235,200	2,235,200
453 Usda Commodities	221,184	228,023		220,000		245,000	245,000	245,000
460 Non-Consumable Supplies	320	18,381						
470 Computer Software		1,091						
480 Computer Hardware	617	18,572						
4XX Supplies & Materials Total:	2,021,216	2,241,555		2,432,500		2,492,700	2,492,700	2,492,700
640 Dues And Fees		110						
658 Bad Debt Write-Offs		20,000						
6XX Other Objects Total:		20,110						
3100 Food Services Total:	4,515,137	4,634,611	54.230	4,925,975	54.291	5,049,374	5,049,374	5,049,374
6110 Contingency Fund								
810 Planned Reserve				1,000		1	1	1
810 Planned Reserve Total:				1,000		1	1	1
6110 Contingency Fund Total:				1,000		1	1	1
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	74,584	74,585		1,000		1	1	1
820 Unapp.Ending Fund Bal. Total:	74,584	74,585		1,000		1	1	1
7000 Reserves And Fund Balances Total:	74,584	74,585		1,000		1	1	1
Total Requirements:	4,660,207	4,776,175	55.230	5,005,220	54.291	5,049,377	5,049,377	5,049,377

# Program Budget Detail

## Insurance Reserve Fund

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

Insurance Reserve Fund  
Resources

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
21510 Interest On Investments	38,896	30,330		22,000		22,000	22,000	22,000
21960 Recovery Of Prior Year Expenditures	103,466	170,723						
21992 Other Local Reimbursements				9,000		9,000	9,000	9,000
21994 Insurance Reimbursements	68,814	8,497		50,000		15,000	15,000	15,000
21999 Miscellaneous	29,131,338	28,633,845		32,626,000		31,497,519	31,497,519	31,497,519
23990 Other Revenue From State Sources	86,791	310,963		120,000		300,000	300,000	300,000
25200 Transfers From Other Funds	561,124	1,092,104		1,125,000		1,125,001	1,125,001	1,125,001
25400 Net Working Capital	9,674,694	8,356,676		6,148,992		6,908,919	6,908,919	6,908,919
	<u>39,665,124</u>	<u>38,603,137</u>		<u>40,100,992</u>		<u>39,877,439</u>	<u>39,877,439</u>	<u>39,877,439</u>
Total Resources:	39,665,124	38,603,137		40,100,992		39,877,439	39,877,439	39,877,439



# Program Budget Detail

Insurance Reserve Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
1121 Regular Middle School Program								
410 Supplies				1,000		1,000	1,000	1,000
4XX Supplies & Materials Total:				1,000		1,000	1,000	1,000
1121 Regular Middle School Program Total:				1,000		1,000	1,000	1,000
1XXX Instruction Total:				1,000		1,000	1,000	1,000
2311 Board Of Directors Expenses								
394 Unemployment Consultant	7,968	7,648		8,000		8,000	8,000	8,000
3XX Purchased Services Total:	7,968	7,648		8,000		8,000	8,000	8,000
2311 Board Of Directors Expenses Total:	7,968	7,648		8,000		8,000	8,000	8,000
2529 Other Fiscal Services								
112 Classified Salaries		1,148						
1XX Salaries Total:		1,148						
211 PERS Employer Contribution		387						
220 Social Security Administration		193						
231 Worker's Compensation	799,538	888,433		720,000		730,000	730,000	730,000
232 State Unemployment Insurance	-20,989	94,848		300,000		200,000	200,000	200,000
242 Physical Examinations	1,312			10,000		2,000	2,000	2,000
244 Insurance Benefits	27,179,323	25,864,457		30,600,000		29,204,710	29,204,710	29,204,710
246 Long Term Disability Ins	209,850	229,492		248,000		250,000	250,000	250,000
247 Term Life	125,818	152,600		210,000		200,000	200,000	200,000
2XX Employee Benefits Total:	28,294,851	27,230,409		32,088,000		30,586,710	30,586,710	30,586,710
342 Travel & Exp. Out Of District	331							
345 Food/Meals/Snacks	1,300	308		500		2,500	2,500	2,500
346 In-District Expense	465	511		500		500	500	500
351 Telephone	2,822	2,652		2,000		3,000	3,000	3,000
353 Postage	531	736		1,500		2,000	2,000	2,000
389 Other Non-Instruc.Prof.&Tech. Serv	626,272	739,296		1,059,050		923,000	923,000	923,000
3XX Purchased Services Total:	631,721	743,502		1,063,550		931,000	931,000	931,000
410 Supplies	143,648	207,212		1,500		11,000	11,000	11,000
440 Periodicals	118							
460 Non-Consumable Supplies		5,589		500		500	500	500
480 Computer Hardware		220						
4XX Supplies & Materials Total:	143,766	213,021		2,000		11,500	11,500	11,500
522 Bldg. Improv. (Done Maint. Dept.)	114	0						
5XX Capital Outlay Total:	114	0						

# Program Budget Detail

Insurance Reserve Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
2529 Other Fiscal Services Total:	29,070,452	28,188,079		33,153,550		31,529,210	31,529,210	31,529,210
2544 Building Maint Improvements								
112 Classified Salaries		1,587						
1XX Salaries Total:		1,587						
211 PERS Employer Contribution		536						
220 Social Security Administration		209						
244 Insurance Benefits		574						
2XX Employee Benefits Total:		1,319						
655 Judg.& SettleM.Against The Distric	250							
6XX Other Objects Total:	250							
2544 Building Maint Improvements Total:	250	2,906						
2546 Security Services								
211 PERS Employer Contribution		158						
214 PERS Debt Service		38						
220 Social Security Administration		56						
231 Worker's Compensation		4						
232 State Unemployment Insurance		3						
2XX Employee Benefits Total:		259						
389 Other Non-Instruc.Prof.&Tech. Serv		728						
3XX Purchased Services Total:		728						
2546 Security Services Total:		987						
2548 Care Of Buildings Services								
112 Classified Salaries	7,640	7,656	0.250	7,868	0.250	8,008	8,008	8,008
1XX Salaries Total:	7,640	7,656	0.250	7,868	0.250	8,008	8,008	8,008
211 PERS Employer Contribution	1,643	1,825		2,297		2,136	2,136	2,136
214 PERS Debt Service	375	392						
220 Social Security Administration	576	579		602		613	613	613
231 Worker's Compensation	292	282		354		344	344	344
232 State Unemployment Insurance	30	30		39		24	24	24
243 Tax Sheltered Annuities				43		45	45	45
244 Insurance Benefits	3,161	3,180		3,505		3,620	3,620	3,620
2XX Employee Benefits Total:	6,077	6,287		6,840		6,782	6,782	6,782
2548 Care Of Buildings Services Total:	13,717	13,943	0.250	14,708	0.250	14,790	14,790	14,790
2554 Vehicle Purch.Serv. & Maint.Se								
655 Judg.& SettleM.Against The Distric	150,668	22,096				40,000	40,000	40,000

# Program Budget Detail

Insurance Reserve Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	150,668	22,096				40,000	40,000	40,000
2554 Vehicle Purch.Serv. & Maint.Se Total:	150,668	22,096				40,000	40,000	40,000
2641 Hr Service Area Direction								
111 Licensed Salaries	74,227	73,293	1.000	69,858	1.000	75,017	75,017	75,017
112 Classified Salaries	192,350	144,551	3.000	122,132	4.000	180,613	180,613	180,613
113 Administrators	96,505	109,027	2.000	146,749	1.000	91,111	91,111	91,111
118 Professional Salaries		42,153	0.330	24,382	1.330	96,364	96,364	96,364
121 Subs-Licensed Salaries	1,001	2,041				500	500	500
122 Subs-Classified Salaries	500	9,607						
124 Temps-Classified Salaries	30,768	52,295		36,607		20,000	20,000	20,000
131 Licensed Salaries-Add'l	4,315	2,378						
132 Nonlicensed Salaries O/T	279	124						
139 Cell Phone Stipend	742	1,655				900	900	900
1XX Salaries Total:	400,689	437,124	6.330	399,728	7.330	464,505	464,505	464,505
211 PERS Employer Contribution	47,831	65,872		105,996		115,242	115,242	115,242
213 PERS Tier 3 OPSRP	17,290	10,016						
214 PERS Debt Service	14,984	17,168						
220 Social Security Administration	29,967	33,024		30,579		33,056	33,056	33,056
231 Worker's Compensation	1,354	1,757		4,476		3,889	3,889	3,889
232 State Unemployment Insurance	1,566	1,727		1,998		1,296	1,296	1,296
241 Professional Dues	1,102	899		3,296		3,296	3,296	3,296
243 Tax Sheltered Annuities	10,134	7,457		11,818		12,213	12,213	12,213
244 Insurance Benefits	79,942	91,738		87,954		105,336	105,336	105,336
2XX Employee Benefits Total:	204,171	229,658		246,117		274,328	274,328	274,328
321 Equip. Rep.(Not On Serv. Contract)		157						
322 Repairs & Maint.Svcs.(On Contract)	9,757	8,726		10,500		20,500	20,500	20,500
341 Travel - Local In-District	574	681		500		750	750	750
342 Travel & Exp. Out Of District	2,617	1,137		2,500		2,500	2,500	2,500
345 Food/Meals/Snacks	456	84						
346 In-District Expense	1,082	9,550		1,000		1,000	1,000	1,000
353 Postage	461	100		300		3,300	3,300	3,300
389 Other Non-Instruc.Prof.&Tech. Serv	2,669	10,929		31,000		31,000	31,000	31,000
395 Fringe Benefits Consultant	15,000	20,000		20,000		20,000	20,000	20,000
3XX Purchased Services Total:	32,616	51,364		65,800		79,050	79,050	79,050
410 Supplies	9,212	17,752		8,500		8,500	8,500	8,500
415 Pacific Office Automation Copies		176						
440 Periodicals	117	168						
460 Non-Consumable Supplies	75	2,440				2,500	2,500	2,500
470 Computer Software	118	4,815		100		5,000	5,000	5,000
480 Computer Hardware	4,185	1,552		5,000		2,000	2,000	2,000
4XX Supplies & Materials Total:	13,707	26,903		13,600		18,000	18,000	18,000
564 Buses And Capital Bus Improvements		33,470						

# Program Budget Detail

Insurance Reserve Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total:		33,470						
640 Dues And Fees	385	425		1,000		1,000	1,000	1,000
6XX Other Objects Total:	385	425		1,000		1,000	1,000	1,000
892 Building Safety	0	9,300		65,000		65,000	65,000	65,000
8XX Maintenance Supplies Total:	0	9,300		65,000		65,000	65,000	65,000
2641 Hr Service Area Direction Total:	651,568	788,244	6.330	791,245	7.330	901,883	901,883	901,883
2690 Claims								
382 Legal Services		250						
389 Other Non-Instruc.Prof.&Tech. Serv	900							
3XX Purchased Services Total:	900	250						
410 Supplies	2,152					500	500	500
460 Non-Consumable Supplies	15,709	2,118		500		20,000	20,000	20,000
480 Computer Hardware		12,897						
4XX Supplies & Materials Total:	17,860	15,015		500		20,500	20,500	20,500
541 Initial & Addnl. Equip. Purchases	6,101							
542 Replacement Equipment Purchases		13,337						
5XX Capital Outlay Total:	6,101	13,337						
655 Judg.& Settlem.Against The Distric	90,641	41,882		490,000		450,000	450,000	450,000
6XX Other Objects Total:	90,641	41,882		490,000		450,000	450,000	450,000
2690 Claims Total:	115,502	70,484		490,500		470,500	470,500	470,500
2700 District Retirement								
249 District Retirement Fund	7,835	11,125						
2XX Employee Benefits Total:	7,835	11,125						
2700 District Retirement Total:	7,835	11,125						
2XXX Support Services Total:	30,017,961	29,105,513	6.580	34,458,003	7.580	32,964,382	32,964,382	32,964,382
3100 Food Services								
410 Supplies				1,000		1,000	1,000	1,000
4XX Supplies & Materials Total:				1,000		1,000	1,000	1,000
3100 Food Services Total:				1,000		1,000	1,000	1,000
5200 Transfers Of Funds								

# Program Budget Detail

Insurance Reserve Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
710 Fund Modifications	1,290,487	1,317,424		263,000		560,001	560,001	560,001
7XX Transfers Total:	1,290,487	1,317,424		263,000		560,001	560,001	560,001
5200 Transfers Of Funds Total:	1,290,487	1,317,424		263,000		560,001	560,001	560,001
6110 Contingency Fund								
810 Planned Reserve				500,000		500,000	500,000	500,000
810 Planned Reserve Total:				500,000		500,000	500,000	500,000
6110 Contingency Fund Total:				500,000		500,000	500,000	500,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	8,356,676	8,180,201		4,877,989		5,851,056	5,851,056	5,851,056
820 Unapp.Ending Fund Bal. Total:	8,356,676	8,180,201		4,877,989		5,851,056	5,851,056	5,851,056
7000 Reserves And Fund Balances Total:	8,356,676	8,180,201		4,877,989		5,851,056	5,851,056	5,851,056
Total Requirements:	39,665,124	38,603,137	6.580	40,100,992	7.580	39,877,439	39,877,439	39,877,439

# Program Budget Detail

## Postemployment Benefits Fund

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

Postemployment Benefits Fund Resources	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
21999 Miscellaneous	1,971,403	3,820,846		2,315,838		1,500,000	1,500,000	1,500,000
25400 Net Working Capital	3,713,281	1,503,580		1,783,396		2,296,099	2,296,099	2,296,099
	<u>5,684,685</u>	<u>5,324,426</u>		<u>4,099,234</u>		<u>3,796,099</u>	<u>3,796,099</u>	<u>3,796,099</u>
Total Resources:	5,684,685	5,324,426		4,099,234		3,796,099	3,796,099	3,796,099

# Program Budget Detail

Postemployment Benefits Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>2710 Retirement - Certified</b>								
116 Early Retirement Pay	686,249	703,382		528,670		420,000	420,000	420,000
1XX Salaries Total:	686,249	703,382		528,670		420,000	420,000	420,000
220 Social Security Administration	32,390	32,352		30,000		32,130	32,130	32,130
244 Insurance Benefits	1,800,238	1,277,940		1,420,000		1,260,000	1,260,000	1,260,000
2XX Employee Benefits Total:	1,832,628	1,310,292		1,450,000		1,292,130	1,292,130	1,292,130
389 Other Non-Instruc.Prof.&Tech. Serv	6,903							
3XX Purchased Services Total:	6,903							
<b>2710 Retirement - Certified Total:</b>	<b>2,525,780</b>	<b>2,013,674</b>		<b>1,978,670</b>		<b>1,712,130</b>	<b>1,712,130</b>	<b>1,712,130</b>
<b>2720 Retirement - Administrators</b>								
116 Early Retirement Pay	60,182	52,475		37,000		30,000	30,000	30,000
1XX Salaries Total:	60,182	52,475		37,000		30,000	30,000	30,000
220 Social Security Administration	2,354	2,200		3,000		2,295	2,295	2,295
244 Insurance Benefits	74,709	54,304		70,000		60,000	60,000	60,000
2XX Employee Benefits Total:	77,063	56,504		73,000		62,295	62,295	62,295
<b>2720 Retirement - Administrators Total:</b>	<b>137,246</b>	<b>108,979</b>		<b>110,000</b>		<b>92,295</b>	<b>92,295</b>	<b>92,295</b>
<b>2730 Retirement - Classified</b>								
116 Early Retirement Pay	58,605	29,141		46,000		20,000	20,000	20,000
1XX Salaries Total:	58,605	29,141		46,000		20,000	20,000	20,000
220 Social Security Administration	4,300	2,303		4,000		1,530	1,530	1,530
244 Insurance Benefits	198,174	107,753		177,168		160,000	160,000	160,000
2XX Employee Benefits Total:	202,474	110,055		181,168		161,530	161,530	161,530
<b>2730 Retirement - Classified Total:</b>	<b>261,079</b>	<b>139,196</b>		<b>227,168</b>		<b>181,530</b>	<b>181,530</b>	<b>181,530</b>
<b>2XXX Support Services Total:</b>	<b>2,924,105</b>	<b>2,261,850</b>		<b>2,315,838</b>		<b>1,985,955</b>	<b>1,985,955</b>	<b>1,985,955</b>
<b>5200 Transfers Of Funds</b>								
710 Fund Modifications	1,257,000			1,000		1	1	1
7XX Transfers Total:	1,257,000			1,000		1	1	1
<b>5200 Transfers Of Funds Total:</b>	<b>1,257,000</b>			<b>1,000</b>		<b>1</b>	<b>1</b>	<b>1</b>
<b>6110 Contingency Fund</b>								
810 Planned Reserve				400,000		400,000	400,000	400,000

# Program Budget Detail

Postemployment Benefits Fund  
Requirements

Program Budget Detail - Adopted  
July 1, 2015 to June 30, 2016

	Actual Expenditures		2014 - 2015		2015 - 2016 Budget			
	2012 - 2013	2013 - 2014	FTE	Budget	FTE	Proposed	Approved	Adopted
810 Planned Reserve Total:				400,000		400,000	400,000	400,000
6110 Contingency Fund Total:				400,000		400,000	400,000	400,000
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	1,503,580	3,062,576		1,382,396		1,410,143	1,410,143	1,410,143
820 Unapp.Ending Fund Bal. Total:	1,503,580	3,062,576		1,382,396		1,410,143	1,410,143	1,410,143
7000 Reserves And Fund Balances Total:	1,503,580	3,062,576		1,382,396		1,410,143	1,410,143	1,410,143
Total Requirements:	5,684,685	5,324,426		4,099,234		3,796,099	3,796,099	3,796,099



# Program Budget Detail

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# Financial Forecast

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# Financial Forecast

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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."

# Financial Forecast

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## Future Budget Issues

### ***Structural Balance of Budget: Medium Term Projected General Fund Position***

The General Fund is projected to be in deficit for each year beyond 2015-16, 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 may require 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. While the majority of the historical reserves have now been exhausted, the District’s surplus property reserve increased in 2014-15 due to the sale of district properties. The District continues to evaluate and implement revenue generation strategies and cost efficiencies, which may offset the potential for future service reductions.

### ***Enrollment***

Enrollment is projected based on the best available information, but it is still an estimate. The District has experienced declining enrollment for approximately 20 years. Declines in enrollment negatively affect the District’s revenues.

### ***State School Fund Revenue***

Oregon spending on K-12 education is relatively low in comparison to other states. Oregon ranked 34<sup>th</sup> in the nation in 2011-12 for public elementary and secondary education revenues available for spending per pupil (U.S. Department of Education, National Center for Education Statistics, Common Core of Data, “National Public Education Financial Survey,” 2011-12. Table Prepared July 2014, Retrieved March 25, 2015: [http://nces.ed.gov/programs/digest/d14/tables/dt14\\_235.20.asp?current=yes](http://nces.ed.gov/programs/digest/d14/tables/dt14_235.20.asp?current=yes)). This ranking has been declining compared with other states for over ten years. It has fallen from 15<sup>th</sup> in 1997-98 and 29<sup>th</sup> in 2007-08 to 33<sup>rd</sup> in 2008-09 and now 34<sup>th</sup>. 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 declining enrollment. Given continued declines in enrollment at the younger grades, we expect this trend to continue.

### ***Local Option Levy Revenue***

Through the continued support of local residents, the District receives revenues from a local option levy. 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. During the recent economic downturn local option levy receipts were in decline as a result of the downward trend in real market property values, but with the stronger housing market of the last few years this revenue source is expected to return to pre-recession levels over the course of the forecast.

# Financial Forecast

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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.

## ***Federal Forest Fee Revenue***

Since 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 (SRS)). The act was extended through 2011 and then again in 2012 and 2013, each time at reduced levels.

Federal congressional support for continuation of the program has been uneven. In December 2014, Congress passed an Omnibus funding bill that kept the government open into 2015, avoiding a shutdown. This bill did not include funding for SRS. In March 2015, Congress reached a deal on a two-year extension. Funding for 2014-15 was set at 95% of the 2013-14 funding level, and funding for 2015-16 was further reduced to 95% of the 2014-15 funding level.

Federal Forest Fee revenue impacts the calculation of the State School Fund, reducing the amount that would otherwise be available from the state to fund District operations, so only a portion of this revenue is actually available to fund new expenditures. As funding levels were not calculated by Lane County until late June, the 2015-16 adopted budget does not reflect Federal Forest Fee receipts. The District plans to recognize the portion of Federal Forest Fees available to fund District operations as part of the supplemental budget process and retain the remainder of these funds to offset reductions in State School Funding.

## ***Education Services District (ESD) Services and Funding***

Each county in Oregon has an ESD that provides educational programs and services for districts. ESDs are funded by grants from the state that are calculated based on enrollment in the local districts served. ESDs may also receive fees for services from districts that are not members of the ESD. In 2013, the Legislature allowed local districts to withdraw from an ESD and receive funds passed through. The District has historically used ESD services for special education students. In 2013-14, the District opted to receive 50% of funds from Lane ESD, reduced the ESD services that were used, and began to provide some of the services that were previously purchased in-house. The District may decide to change the relationship with Lane ESD in the future, which would change the revenues and expenses in the forecast.

## ***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 2015-16, with an estimated 2,235 students qualifying for special education services, the District's percentage of students with disabilities is 13.3% (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 2014-15 a total cost for high cost students of approximately \$2.1 million was estimated.

The table below shows the number of high cost students since 2009-10.



# Financial Forecast

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Year	Number of students cost >\$30,000
2009-10	166
2010-11	168
2011-12	162
2012-13	160
2013-14	160
2014-15 est.	159

The state may change this funding model in the future, which may positively or negatively affect the District's revenue.

## ***Public Employee Retirement System (PERS) Rates***

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 fund liabilities. The current rates were set during the state's 2015-17 biennial budget process based on the December 2013 actuarial valuation, adjusted for the effects of actions of the Legislature and PERS Board.

The PERS rates reflect the effect of actions by the Legislature and PERS Board during the 2013-15 state biennial budget process. These actions reduced the PERS system liability and comprised Senate Bills 822 and 861 and changes to actuarial methods and assumptions approved by the PERS Board. As a result of the recent Oregon Supreme Court decision striking down many of the PERS reforms enacted by the Oregon Legislature, District PERS rates could increase by as much as 4.3% beginning in 2017-18. While this will not affect the 2015-16 budget, it will require careful planning over the next two years to mitigate the impact of this increase on District operations.

The funded status, excluding PERS side accounts, was 86%; or 96% with side accounts (State of Oregon – PERS, PERS Facts (February 2015): [http://www.oregon.gov/PERS/docs/general\\_information/pers\\_facts.pdf](http://www.oregon.gov/PERS/docs/general_information/pers_facts.pdf), Retrieved: March 25, 2015). 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).

## ***Employee Group Contracts***

The economic terms and benefits under the contract between the District and the Oregon School Employee Association (OSEA) have been finalized for 2015 through 2018. The terms of settlement will be included in an upcoming supplemental budget for 2015-16, with funding provided through the District's contingency, and are currently reflected in forecast projections for 2016-17 and 2017-18. This contract will expire on June 30, 2018.

Contracts between the District and Eugene Education Association (EEA) and the Managers, Administrators, Professionals and Supervisors (MAPS) expire on June 30, 2017.

Employee salaries and benefits, which represent approximately 85% of the District's General Fund budget, will continue to rise through a combination of employee step movements, cost of living increases, and increases in employer contributions toward health care benefits.

# Financial Forecast

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## ***Health Insurance***

The District health insurance program is operated through a statewide health insurance pool for all school district employees that commenced in 2008-09 (Oregon Educators Benefit Board (OEBB)). The District's benefit contributions are subject to agreements with each bargaining unit and employee group. The benefits plans and rates are selected by the Joint Benefits Committee (JBC), and each employee group has its own insurance reserve fund. Employee contributions reflect the difference between the plan cost and district contribution based on plan selected. Actual reserve levels will vary depending on final rates and member plan selection.

## ***Class Size and Scheduling High School Students***

The State has recently reinforced rules specifying the number of instructional hours and graduation requirements. Implementing these requirements is difficult due to limited resources resulting from economic challenges, increasing costs, and the District's declining enrollment. Together these strain 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.



# Financial Forecast

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## Five Year General Fund Forecast, as of June 2015

### Summary of Long-Term Financial Forecast – General Fund

This document provides in-depth information on the development of Lane County School District 4J's long-term financial forecast. Results and key assumptions are summarized below. The accompanying pages are integral to understanding this summary information, and the "Key Assumptions" section below provides insight into the significant assumptions driving each year's forecast.

### *Key Assumptions Impacting Forecast Years*

#### 2015-16

The District's 2015-16 adopted budget was approved by the School Board on June 24, 2015, and is presented in the first column of the 5-year forecast.

**Annual Surplus: \$1.44 million** (assuming the entire Operations Reserve balance is available to be carried forward to 2016-17 to address the deficit)

#### 2016-17

##### *Revenue*

- **State School Fund (SSF) Grants** – The District's State School Fund projection for 2016-17 has been built with the revenue assumption that the state K-12 appropriations for the 2015-17 biennium will be \$7.36 billion. Unlike the previous biennium, \$7.255 billion will be split evenly between 2015-16 and 2016-17, and the remaining \$105 million is expected to be available in 2016-17 to fund district operations. However, continued enrollment declines will negatively impact revenue growth. Enrollment in 2016-17 is estimated to decrease slightly over the previous year (by 41 students).

##### *Spending*

- **Employee Compensation** – EEA, OSEA, MAPS and Director salaries and benefits have been calculated in accordance with negotiated agreements with the District.
- **Staffing** – funding for two positions currently budgeted in the Capital Projects Fund will be exhausted in 2015-16. Assuming these positions are still required to meet District operational requirements, they will be moved to the General Fund at a cost of \$0.22 million.

**Annual Deficit: \$0.81 million** (assuming the entire Operations Reserve balance is carried forward to 2016-17 to address the deficit)

#### 2017-18

##### *Revenue*

- **State School Fund (SSF) Grants** – This forecast assumes a 4% growth in state funding available to K-12 education for the 2017-19 biennium. As a result, statewide SSF revenues are estimated to be \$7.66 billion (an increase of \$0.3 billion over current 2015-17 funding of \$7.36 billion). As this is the first year of the biennium, we have assumed 49% of the estimated K-12 budget estimated for the 2017-19

# Financial Forecast

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biennium will be available. However, continued enrollment declines will negatively impact revenue growth.

## *Spending*

- **Employee Compensation** – Salaries and benefits for EEA, MAPS and Directors 2017-18 have been calculated assuming no furlough days and a full step increase for eligible employees effective July 1<sup>st</sup>. OSEA salaries and benefits have been calculated in accordance with the classified employee negotiated agreement with the District.
- **Staffing** – ongoing bond funding for 12 Facilities Department positions will come to an end in 2016-17. Assuming these positions are still required to meet District operational requirements, they will be moved to the General Fund at a cost of \$1.04 million.
- **Public Employee Retirement System (PERS) Rate** - 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 fund liabilities. Current rates in effect were set during the state's 2015-17 biennial budget process based on the December 2013 actuarial valuation, adjusted for the effects of actions of the Legislature and PERS Board. These PERS rates reflect the effect of actions by the Legislature and PERS Board during the 2013-15 state biennial budget process. These actions reduced the PERS system liability and comprised Senate Bills 822 and 861 and changes to actuarial methods and assumptions approved by the PERS Board.

As a result of the recent Oregon Supreme Court decision striking down many of the PERS reforms enacted by the Oregon Legislature, District PERS rates are currently estimated to increase by as much as 4.3% beginning in 2017-18. This will increase PERS costs for the District by an estimated \$3.77 million.

**Annual Deficit: \$6.31 million**

## **2018-19**

### *Revenue*

- **State School Fund (SSF) Grants** – in 2018-19 SSF grant revenues will increase due to the availability of 51% of the forecast state K-12 budget for the 2017-19 biennium (versus 49% in 2017-18). However, continued enrollment declines will negatively impact revenue growth.

### *Spending*

- **Employee Compensation** – salary costs for 2018-19 have been calculated assuming no furlough days and a full step increase for eligible employees effective July 1<sup>st</sup>.

**Annual Deficit: \$2.49 million**

## **2019-20**

### *Revenue*

- **State School Fund (SSF) Grants** – This forecast assumes a 4% growth in state funding available to K-12 education for the 2019-21 biennium. As a result, statewide SSF revenues are estimated to be \$7.96 billion (an increase of \$0.3 billion over current 2017-19 funding of \$7.66 billion). As this is the first

# Financial Forecast

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year of the biennium, we have assumed 49% of the estimated K-12 budget estimated for the 2019-21 biennium will be available. However, continued enrollment declines will negatively impact revenue growth.

## *Spending*

- **Employee Compensation** – salary costs for 2019-20 have been calculated assuming no furlough days and a full step increase for eligible employees effective July 1<sup>st</sup>.

**Annual Deficit: \$1.87 million**

# Financial Forecast

## Summary Forecast

IMPACT ON OPERATIONS (in thousands)		2015-16 Adopted Budget	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
<b>Total District Revenues</b>	(1)	\$160,035	\$165,963	\$169,451	\$175,313	\$178,062
<b>Expenditures</b>						
Operating Expenditures	(2)	\$159,417	\$165,284	\$172,475	\$174,769	\$177,025
Transfers	(3)	1,258	1,340	1,372	1,372	1,372
Contingency	(4)	3,188	3,306	3,450	3,495	3,541
Board Priorities Reserve	(4)	284	284	284	284	284
Operations Reserve	(4)	1,444	-	-	-	-
Subtotal		165,591	170,214	177,581	179,920	182,222
Projected Underspending	(5)	(3,548.42)	(2,182)	(2,277)	(2,307)	(2,337)
<b>Total Expenditures</b>		<b>\$162,043</b>	<b>\$168,032</b>	<b>\$175,304</b>	<b>\$177,613</b>	<b>\$179,885</b>
<b>ANNUAL OPERATING SURPLUS / (DEFICIT)</b>		<b>(\$2,008)</b>	<b>(\$2,069)</b>	<b>(\$5,853)</b>	<b>(\$2,300)</b>	<b>(\$1,823)</b>
<b>Use of Transfers from Reserves to Balance</b>						
Transfer (to) / from General Fund Reserves	(6)	\$2,547	\$763	(\$590)	(\$293)	(\$137)
Transfer (to) / from Capital Equipment Fund		377				
Transfer (to) / from PERS Reserve						
Transfer (to) / from Insurance Reserve		528	499	136	101	90
Transfer (to) / from Capital Projects Fund Reserve		-				
Total Transfers (to) / from Reserves		\$3,452	\$1,262	(\$454)	(\$192)	(\$47)
Annual Surplus / (Deficit) Assuming Use of Reserves	(7)	\$1,444	(\$807)	(\$6,307)	(\$2,492)	(\$1,870)
<b>Corrective Action Required</b>	(8)	<b>\$0</b>	<b>(\$807)</b>	<b>(\$5,500)</b>	<b>\$0</b>	<b>\$0</b>
<b>RESERVES</b>						
<b>Beginning Fund Balance - General Fund</b>	(9)	\$9,749	\$7,202	\$7,883	\$8,473	\$8,766
Transfer to / (from) Reserves		(2,547)	681	590	293	137
<b>Ending Fund Balance - General Fund</b>		\$7,202	\$7,883	\$8,473	\$8,766	\$8,903
% of Total District Revenues		4.50%	4.75%	5.00%	5.00%	5.00%
% Change in Total District Revenues		7.3%	3.7%	2.1%	3.5%	1.6%
% Change in Total Expenditures		6.6%	3.7%	4.3%	1.3%	1.3%

Note: Totals may differ due to rounding.

# Financial Forecast

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## Summary Assumptions

### 1. Total revenues

See the revenue detail and assumptions for a detailed explanation of the calculations used to develop District total revenues.

### 2. Operating expenditures

See the expenditures detail and assumptions 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 from the May 2013 bond issue throughout the forecast period.
- Insurance and risk reserve transfers:
  - \$875,000 to support Risk and Benefit Management operations.
  - \$250,000 in social security cost savings from pre-tax flexible spending accounts to insurance reserve accounts annually, as negotiated with employee groups.
  - \$132,900 to support Nutrition Services operations in 2015-16. To address additional employee compensation costs associated with the District's contract with the Oregon School Employees Association (OSEA), this transfer will increase to \$215,000 in 2016-17 and \$247,000 for all future years of the forecast.

### 4. Contingency and Reserves

- The General Fund Contingency is equal to 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."*
- A Board Priorities Reserve of \$0.28 million was included in the 2015-16 Adopted Budget to address class size and other Board priorities. This reserve represented one-time funds. As such, staffing allocations and other resources funded through this reserve are limited to the 2015-16 operating period. Funding for a Board Priorities Reserve is included at \$0.28 million for all future years of the forecast.
- An Operations Reserve of \$1.44 million was included in the 2015-16 Adopted Budget to serve as a contingency against pending legislation, and reserve funds to carry forward to 2016-17 to address a projected deficit. This reserve represented one-time funds. This forecast presentation assumes that pending legislation resolves in favor of the District, and the entire Operations Reserve balance is available to partially offset the District's 2016-17 operating deficit.

### 5. Projected Underspending

- Assumes a portion of budgeted expenditures will not be spent in any given year; calculated as 66% of Contingency in 2016-17 and beyond. For 2015-16, projected underspending includes 66% of the Contingency balance and the full balance of the Operations Reserve. This is used to calculate the District's ending fund balance.

### 6. Use of Transfers from Reserves to Balance

- The 2015-16 General Fund reserve has been set at 4.5% of operating revenues, consistent with the direction of the School Board. As a result, the District will have \$2.55 million in General Fund reserves available to support operations during the next year. In 2016-17, the reserve percentage will increase

# Financial Forecast

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to 4.75% and the District will add \$0.68 million to reserves to reach this level. Starting in 2017-18 the General Fund reserve will return to the District policy level of 5% of operating revenues.

- Insurance Reserve transfers reflect balances agreed to during collective bargaining with OSEA and EEA.

## **7. Annual Surplus/(Deficit) Assuming Use of Reserves**

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

## **8. Corrective Action Required**

- Board action required to maintain an appropriate ending fund balance and support district operations 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 \$0.81 million in 2016-17 and an additional \$5.5 million in 2017-18, the District would not have a projected deficit for the remainder of the forecast period.

## **9. General Fund Reserves or Ending Fund Balance**

- General Fund reserves, as a percentage of operating revenues, are expected to be at 4.5% to 5% of operating revenues during the forecast period. This is consistent with the direction of the School Board, and reflects steady progress toward a return to the District policy level of 5% of operating revenues.

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.”*

# Financial Forecast

## Revenue Detail

GENERAL FUND REVENUES (in thousands)		2015-16 Adopted Budget	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Property Tax Collections - Current Year	(1)	\$60,744	\$62,566	\$64,443	\$66,377	\$68,368
Property Tax Collections - Prior Year	(2)	2,133	2,186	2,241	2,296	2,354
State School Fund Grants	(3)	78,252	81,366	81,803	84,610	84,086
SSF Local Revenues	(4)	1,770	1,770	1,770	1,770	1,770
<b>Total SSF Formula Revenue</b>		<b>\$142,899</b>	<b>\$147,888</b>	<b>\$150,257</b>	<b>\$155,053</b>	<b>\$156,578</b>
Local Option Levy - Current Year	(5)	11,084	12,025	13,014	14,051	15,138
Local Option Levy - Prior Year		401	428	457	486	518
Other Revenues	(6)	5,651	5,622	5,723	5,723	5,828
<b>TOTAL DISTRICT REVENUES</b>		<b>\$160,035</b>	<b>\$165,963</b>	<b>\$169,451</b>	<b>\$175,313</b>	<b>\$178,062</b>
<b>STATE SCHOOL FUND (SSF) ALLOCATIONS</b>						
<b>Enrollment</b>	(7)					
Enrollment (ADM) - Regular Ed.		15,915.7	15,905.3	15,715.2	15,624.2	15,499.2
Enrollment (ADM) - Charter Schools		800.2	810.1	811.1	811.1	811.1
Total Enrollment (ADM)		16,715.9	16,715.4	16,526.3	16,435.3	16,310.3
<b>Weighted ADM (ADMw) - Extended</b>		<b>19,671.1</b>	<b>19,676.6</b>	<b>19,632.8</b>	<b>19,421.9</b>	<b>19,320.9</b>
<b>State School Fund Grants</b>	(3)					
SSF Formula Revenue per student (ADMw)		\$7,220	\$7,475	\$7,614	\$7,944	\$8,066
% Change in SSF Formula Revenue per student (ADMw)		0.6%	3.5%	1.9%	4.3%	1.5%
SSF Formula Revenue (in thousands)		141,299	146,288	148,657	153,453	154,978
High Cost Disability Grant		1,600	1,600	1,600	1,600	1,600
<b>Net SSF Grants (in thousands)</b>		<b>\$142,899</b>	<b>\$147,888</b>	<b>\$150,257</b>	<b>\$155,053</b>	<b>\$156,578</b>
<b>PROPERTY TAX COLLECTION</b>						
<b>Assessed Value (Operating Levy AV) (in thousands)</b>	(1)					
Assessed Value (Operating Levy AV) (in thousands)		\$13,630,227	\$14,039,134	\$14,460,308	\$14,894,117	\$15,340,940
Projected Annual Increase in Operating Levy AV		3.00%	3.00%	3.00%	3.00%	3.00%
<b>Operating Levy (inside Measure 5 limit)</b>	(1)					
Permanent Tax Rate per \$1,000 of Operating Levy AV	\$4.7485	\$64,723	\$66,665	\$68,665	\$70,725	\$72,846
Compression Loss		(782)	(806)	(830)	(855)	(880)
Taxes Imposed		63,941	65,859	67,835	69,870	71,966
Collection Rate - operating levy		95.00%	95.00%	95.00%	95.00%	95.00%
<b>Net Operating Levy</b>		<b>\$60,744</b>	<b>\$62,566</b>	<b>\$64,443</b>	<b>\$66,377</b>	<b>\$68,368</b>
Annual growth		3.0%	3.0%	3.0%	3.0%	3.0%
<b>Local Option Levy (outside Measure 5 limit)</b>						
Assessed Value (Local Option AV) (in thousands)		\$13,838,384	\$14,253,535	\$14,681,141	\$15,121,576	\$15,575,223
Local Option Tax Rate per \$1,000 of Local Option AV	\$1.5000	\$20,758	\$21,380	\$22,022	\$22,682	\$23,363
Compression Loss		(9,091)	(8,722)	(8,323)	(7,892)	(7,428)
Tax Gap		11,667	12,658	13,699	14,790	15,935
Measure 5 Limit - Proceeds Net of Uncollected Taxes		11,084	12,025	13,014	14,051	15,138
Limit of \$1,000 (increased by 3% per year) per Extended ADMw		24,919	25,673	26,385	26,884	27,547
Limit of 20% of State Resources		28,580	29,578	30,051	31,011	31,316
Collection Rate - local option levy		95.00%	95.00%	95.00%	95.00%	95.00%
<b>Net Local Option Levy</b>		<b>\$11,084</b>	<b>\$12,025</b>	<b>\$13,014</b>	<b>\$14,051</b>	<b>\$15,138</b>
Annual growth		8.8%	8.5%	8.2%	8.0%	7.7%

Note: Totals may differ due to rounding.

# Financial Forecast

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## Revenue Assumptions

### 1. Property Tax Collections – Current Year

- Average, annual tax growth of 3.0% per year over the forecast period.
- Assessed property values (AV) projected to increase annually by 3.0% throughout the forecast period.
- Compression losses decreased significantly in 2014-15 (from approximately \$1.5 million in 2013-14 to \$0.76 million in 2014-15) and are projected at 1.21% of the permanent tax rate for 2015-16 and beyond.
- Tax collection rates are assumed to be 95% throughout the forecast period.
- Included in the State School Fund formula.

### 2. Property Tax Collections – Prior Year

- Estimated at 55% of uncollected current year property taxes 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).

- Assumes \$7.36 billion in state funding for K-12 schools in the 2015-17 biennium: \$7.255 billion divided equally between 2015-16 and 2016-17, and the remaining \$105 million made available in 2016-17. For the 2017-19 and 2019-21 bienniums, state funding is forecast to grow by 4% over the previous biennium's appropriation. For these two bienniums, the forecast reflects a 49%-51% funding split between the first and second year.
- Per pupil amounts have been adjusted to reflect projected enrollment during the forecast period. The January 2015 estimate of the District's average Teacher Experience ratio has also been incorporated into the SSF calculation.
- Beginning in 2015-16 both the statewide and district-level ADMw have been increased to reflect kindergarten students at full-day attendance.
- Total SSF Formula Revenue, which includes property taxes and local revenues, is approximately 90% of District General Fund revenues.

#### High Cost Disability Grant

- Provided to partially offset the cost of educating students for whom costs exceed \$30,000 per year.
- Revenue for 2015-16 and future years assumes the availability of an additional \$34 million each biennium at the statewide level for this grant, for a total statewide grant of \$70 million per biennium (funded at \$36 million for the 2013-15 biennium).

### 4. SSF Local Revenues

- Includes Common School Funds and County School Funds.
- Included in the State School Fund formula.



# Financial Forecast

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## 5. Local Option Levy

- Five-year property tax levy of \$1.50/\$1,000 AV to support general operations, renewed November 2014 for 2015 through 2020.
- Forecast projections are based on 2014-15 tax levy amounts adjusted for steady growth throughout the forecast period (annual assessed property value growth of 3.0% and a 3.0% annual decrease in compression loss).
- 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 many different revenue sources such as Education Service District (ESD) funding allocations, interest earnings, tuition and fees, e-rate income, student body fund payment for staffing, athletics fees and gate receipts, funding and donations from outside groups, and building rental income.
- Future interest earnings are limited by the 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

- Average Daily Membership (ADM) – 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 each year of the forecast. Projected enrollment for 2015-16 (16,294) will decrease slightly to 16,253 in 2016-17. The decline for 2017-18 will be more significant, with a decrease of 195 students (16,058). A further decline of 93 students in 2018-19 (15,965) and 129 students in 2019-20 brings final enrollment to 15,836.
- Charter school enrollment is projected to remain slightly over 800 students for all years of the forecast.

# Financial Forecast

## Expenditure Detail

OPERATING EXPENDITURES (in thousands)	2015-16 Adopted Budget	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
<b>Employee Compensation Expenditures</b> (1)					
Licensed Employees	\$52,119	4.3% \$54,360	0.9% \$54,861	1.3% \$55,564	1.2% \$56,221
Classified Employees	17,437	3.7% 18,087	6.6% 19,288	1.5% 19,568	1.5% 19,854
Admin/Supervisors/Professional	10,104	4.8% 10,589	1.9% 10,785	1.8% 10,984	1.9% 11,188
Substitute/Temporary	3,139	5.9% 3,324	2.8% 3,417	1.4% 3,464	1.3% 3,510
Staffing Pool	160	160	160	160	160
<b>Total Salaries</b>	<b>\$82,960</b>	4.3% <b>\$86,520</b>	2.3% <b>\$88,511</b>	1.4% <b>\$89,740</b>	1.3% <b>\$90,933</b>
Payroll Costs:					
Licensed	\$18,669	\$19,472	\$22,010	\$22,292	\$22,556
Classified	6,246	6,479	7,738	7,851	7,965
Admin/Supervisors/Professional	3,619	3,793	4,327	4,407	4,489
Substitute/Temporary	592	615	720	730	738
Insurance Benefits	21,541	2.2% 22,005	0.6% 22,143	-0.2% 22,098	-0.3% 22,041
District Retirement Benefits	1,500	0.0% 1,500	0.0% 1,500	-3.3% 1,450	0.0% 1,450
Other Benefits	1,813	-1.2% 1,792	-0.1% 1,789	0.0% 1,789	-0.1% 1,787
Total Payroll Costs & Benefits	\$53,980	3.1% \$55,656	8.2% \$60,227	0.6% \$60,617	0.7% \$61,026
<b>Total Employee Compensation</b>	<b>\$136,940</b>	3.8% <b>\$142,176</b>	4.6% <b>\$148,738</b>	1.1% <b>\$150,357</b>	1.1% <b>\$151,959</b>
<b>Non-Compensation Expenditures</b> (2)					
Purchased Services	\$11,441	2.1% \$11,685	3.0% \$12,032	2.1% \$12,284	3.0% \$12,658
Charter School Payments	5,217	5.1% 5,483	2.6% 5,623	4.7% 5,887	2.1% 6,011
Supplies	4,886	2.1% 4,989	2.4% 5,109	2.6% 5,242	2.5% 5,373
Equipment	60	1.9% 61	1.6% 62	3.2% 64	3.1% 66
Other	872	2.1% 890	2.4% 911	2.6% 935	2.5% 958
Total Non-Compensation Expenditures	\$22,477	2.8% \$23,108	2.7% \$23,737	2.8% \$24,412	2.7% \$25,066
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$159,417</b>	3.7% <b>\$165,284</b>	4.4% <b>\$172,475</b>	1.3% <b>\$174,769</b>	1.3% <b>\$177,025</b>
<b>Transfers</b> (3)					
Capital (Non-bondable projects)	\$0	\$0	\$0	\$0	\$0
Equipment	0	0	0	0	0
Transportation	0	0	0	0	0
Insurance Reserve	1,125	1,125	1,125	1,125	1,125
Nutrition Services	133	215	247	247	247
<b>Total Transfers</b>	<b>\$1,258</b>	<b>\$1,340</b>	<b>\$1,372</b>	<b>\$1,372</b>	<b>\$1,372</b>
<b>Contingency</b> (4)	<b>\$3,188</b>	<b>\$3,306</b>	<b>\$3,450</b>	<b>\$3,495</b>	<b>\$3,541</b>
<b>Board Priorities Reserve</b>	<b>\$284</b>	<b>\$284</b>	<b>\$284</b>	<b>\$284</b>	<b>\$284</b>
<b>Operations Reserve</b>	<b>\$1,444</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$165,591</b>	2.8% <b>\$170,214</b>	4.3% <b>\$177,581</b>	1.3% <b>\$179,920</b>	1.3% <b>\$182,222</b>
Note: Totals may differ due to rounding.					
CPI (U.S. Urban Consumers), May 2015	1.4%	2.1%	2.4%	2.6%	2.5%

# Financial Forecast

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## Expenditure Assumptions

### 1. Employee Compensation

- Projected salaries for licensed staff members during 2015-16 and 2016-17 reflect terms agreed to in the 2014-2017 contract between the EEA and the District. For 2017-18 and beyond the forecast projects a full contract year (no furlough days) and an annual step movement for all eligible employees effective July 1st.
- Licensed employee changes (i) track enrollment changes, (ii) represent terms agreed to in the 2014-17 contract between the EEA and the District, and (iii) reflect an increase of 32 FTE in 2015-16 for full-day kindergarten.
  - 2016-17            0.55 FTE increase            (enrollment decrease of 2.55 FTE plus increase of 2 FTE for EEA contract)
  - 2017-18            6.80 FTE decrease            (enrollment)
  - 2018-19            3.50 FTE decrease            (enrollment)
  - 2019-20            4.30 FTE decrease            (enrollment)
- The 2015-16 Adopted Budget does not reflect classified staff member salaries under the terms of the new District contract with the OSEA, as the terms of this contract were not finalized until late June. Using contingency funding, the District will amend the adopted budget to recognize this contract in an upcoming supplemental budget. Projected salaries for classified staff members for 2016-17 through 2017-18 reflect terms agreed to in the contract between the OSEA and the District. For 2018-19 and beyond the forecast projects a full contract year (no furlough days) and an annual step movement for all eligible employees effective July 1st.
- Classified employee staffing will potentially increase by 1.0 FTE in 2016-17 and 12.0 FTE in 2017-18. Capital projects funding for one position (1.0 FTE) will be exhausted in 2015-16, and funding for an additional 12 facilities positions (12.0 FTE) provided through the 2011 Bond will end after 2016-17. The forecast assumes these positions are still required to meet District operational requirements, and reflects their movement to the General Fund.
- Salaries for managers, administrators, professionals, and supervisors (MAPS) reflect terms agreed to between MAPS and the District for 2015-16 and 2016-17. The School Board has approved the same terms for directors of the District. For 2017-18 and beyond the forecast projects a full contract year (no furlough days) and an annual step movement for all eligible employees effective July 1st. Only one change in FTE is projected during the forecast period. Capital projects funding for one position (1.0 FTE) will be exhausted in 2015-16. The forecast assumes this position will still be required to meet District operational requirements, and reflects the movement of one professional position to the General Fund in 2016-17.

### 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 District contribution for licensed staff, managers, administrators, professionals, supervisors and directors is forecast to increase by \$30/month in 2015-16 and an additional \$25/month in 2016-17 per negotiated agreements. For classified staff members, the forecast assumes no increase in

# Financial Forecast

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District contributions for 2015-16. In 2016-17, the District will increase its monthly health insurance contribution for members scheduled to work six (6) or more hours per day by twenty dollars per month (\$20/month) to \$1,080/month for employees working seven (7) or more hours/day and \$925/month for employees working 6 to 6.99 hours/day.

- The forecast does not assume any changes to health insurance coverage or insurance contributions as a result of the Affordable Care Act (ACA).
- The District's composite PERS rate for the 2015-17 biennium is estimated to be 26.67%, a decrease of 2.42 percentage points over the 2013-15 biennium. The rate is projected to increase to 30.97% beginning in 2017-18, an increase of 4.30 percentage points over the 2015-17 biennium, and remain at this level throughout the forecast period. This significant rate increase is due to the recent Oregon Supreme Court decision striking down many of the PERS reforms enacted by the Oregon Legislature during the 2013-15 biennium.
- Annual support for district early retirement benefits is estimated at \$1.50 million for the next three years (2015-16 to 2017-18). As of 2018-19, support will decline to \$1.45 million and hold steady for the remaining two years of the forecast.

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 costs increase at the rate of CPI throughout the forecast period.
- Charter school payments represent the pass-through of state funding (80% or 95% of state funding received, dependent on the grade levels served by the charter school) and local option revenue on a per pupil basis.

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

## 3. Transfers

- Capital projects, equipment and textbooks, and bus fleet transfers are not included in the forecast as they are assumed to be funded throughout the forecast period from the May 2013 bond issue.
- Insurance and risk reserve transfers:
  - \$875,000 to support Risk and Benefit Management operations.
  - \$250,000 in social security cost savings from pre-tax flexible spending accounts to insurance reserve accounts, as negotiated with employee groups.
  - \$132,900 to support Nutrition Services operations in 2015-16. To address additional employee compensation costs associated with the District's contract with the Oregon School Employees Association (OSEA) this transfer will increase to \$215,000 in 2016-17 and \$247,000 for all future years of the forecast.

# Financial Forecast

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## 4. Contingency

- General Fund 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.”*
- A Board Priorities Reserve of \$0.28 million was included in the 2015-16 Adopted Budget to address class size and other Board priorities. This reserve represented one-time funds. As such, staffing allocations and other resources funded through this reserve are limited to the 2015-16 operating period. Funding for a Board Priorities Reserve is included at \$0.28 million for all future years of the forecast.
- An Operations Reserve of \$1.44 million was included in the 2015-16 Adopted Budget to serve as a contingency against pending legislation, and reserve funds to carry forward to 2016-17 to address a projected deficit. This reserve represented one-time funds. This forecast presentation assumes that pending legislation resolves in favor of the District, and the entire Operations Reserve balance is available to partially offset the District’s 2016-17 operating deficit.





# Appendices

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# Appendices

## Staffing Information

### 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 2015-16 budget.

#### 2015-16 STAFF CONVERSION AND COSTING TABLE January 15, 2015

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 (190 days)

Regular Staff			.10 FTE =	\$9,966
	Salary Account	111	\$6,070	
	Fixed Costs	200s	\$2,362	
	Fringe Benefits	240s	\$1,534	
Extended Contract			1 day =	\$428
	Salary Account	131	\$318	
	Fixed / Fringe Costs	200s	\$110	
Substitute Teacher			1 day =	\$236
	Salary Account	121	\$179	
	Fixed / Fringe Costs	200s	\$57	
<u>Classified - Grade 10 and lower (average of 204 days) **</u>			1 Hour =	\$6,679
	Salary Account	112	\$3,552	
	Fixed Costs	200s	\$1,294	
	Fringe Benefits	240s	\$1,833	
<u>Classified - Grade 11 and higher (average of 223 days) **</u>			1 Hour =	\$7,735
	Salary Account	112	\$4,326	
	Fixed Costs	200s	\$1,576	
	Fringe Benefits	240s	\$1,833	

\* 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 for Classified staff assume status quo contract provisions.

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 the Grants Coordinator (grants@4j.lane.edu) of your budget decisions, in addition to your Human Resources representative.



# Appendices

## 2015-16 STAFF CONVERSION AND COSTING TABLE Payroll and Employee Benefit Costs January 15, 2015

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	26.67%	26.67%	26.67%	26.67%	26.67%
FICA	220	7.65%	7.65%	7.65%	7.65%	7.65%
Workers Comp (classroom, office)	* 231	0.90%	0.90%	0.90%	0.90%	0.90%
Unemployment	232	0.30%	0.30%	0.30%	0.30%	0.30%
District Retirement***		3.40%	0.90%	0.90%	0.90%	0.90%
<b>Payroll Costs</b>		<b>38.92%</b>	<b>36.42%</b>	<b>36.42%</b>	<b>36.42%</b>	<b>36.42%</b>
Insurance	** 244	\$14,260	\$14,480	\$14,230	\$14,230	\$14,230
Professional Development	241			\$1,700	\$1,200	\$1,200
TSA Contrib.	243	\$1,080	\$180	\$4,770	\$4,150	\$4,220
<b>Benefits</b>		<b>\$15,340</b>	<b>\$14,660</b>	<b>\$20,700</b>	<b>\$19,580</b>	<b>\$19,650</b>

Description	Account	Lcnd. Subs (121)	Class. Temp. (122, 124)	Extra Duty (15X)	Ext'd Contract / Overtime (131, 132)
PERS, OPSRP, IAP (Pick-Up)	** 211	10.60%	0.00%	26.67%	26.67%
FICA	220	7.65%	7.65%	7.65%	7.65%
Workers Comp (classroom, office)	* 231	0.90%	0.90%	0.90%	0.90%
Unemployment	232	0.30%	0.30%	0.30%	0.30%
Insurance	** 244	12.61%			
<b>Payroll Costs</b>		<b>32.06%</b>	<b>8.85%</b>	<b>35.52%</b>	<b>35.52%</b>

- \* Bus drivers / mechanics 5.20%
- Maintenance / warehouse 4.30%
- Cooks 3.80%

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

\*\*\* District retirement costs need to be calculated when estimating costs for all funds except the General Fund.

# Appendices

## Salary Plans

### Licensed Professional Salary Plan

#### APPENDIX A-2

#### LICENSED PROFESSIONAL SALARY PLAN

Effective July 1, 2015 and ending June 30, 2016

Step	Bachelors	Bachelors +23	Bachelors +45	Bachelors +60 Masters	Bachelors +83 B+68 w/ Masters Masters +23
	190 Day Base Salary	190 Day Base Salary	190 Day Base Salary	190 Day Base Salary	190 Day Base Salary
1	35,632	36,950	38,317	39,735	41,205
2	36,950	38,317	39,735	41,205	42,730
3	38,317	39,735	41,205	42,730	44,311
4	39,735	41,205	42,730	44,311	45,951
5	41,205	42,730	44,311	45,951	47,651
6	41,967	43,520	45,130	46,800	48,532
7	42,743	44,324	45,964	47,665	49,429
8	44,324	45,964	47,665	49,429	51,258
9	45,964	47,665	49,429	51,258	53,155
10	47,665	49,429	51,258	53,155	55,122
11	49,429	51,258	53,155	55,122	57,162
12	51,258	53,155	55,122	57,162	59,277
13^	53,155	55,122	57,162	59,277	61,470
14 (previously 16*)	55,122	57,162	59,277	61,470	63,744
15 (previously Longevity 16)	57,162	59,277	61,470	63,744	66,103
16 (new top step)	58,305	60,463	62,699	65,019	67,425

Step	Bachelors +105 B+90 w/ Masters Masters +45	Doctorate Masters +90
	190 Day Base Salary	190 Day Base Salary
1	42,730	44,311
2	44,311	45,951
3	45,951	47,651
4	47,651	49,414
5	49,414	51,242
6	50,328	52,190
7	51,258	53,155
8	53,155	55,122
9	55,122	57,162
10	57,162	59,277
11	59,277	61,470
12	61,470	63,744
13^	63,744	66,103
14 (previously 16*)	66,103	68,549
15 (previously Longevity 16)	68,549	71,085
16 (previously Longevity 17)	70,605	73,218
17 (new top step)	72,017	74,682

#### Notes:

\* The 2015-16 Salary Plan reflects a 1.1% cost of living increase, and a decrease in the total number of contract days from 191 to 190.

^ Highest entry level for 2015-2016.

In 2014-15, the following steps were renumbered:

- Step 14 (previously "16\*").
- Step 15 (previously "Longevity 16").
- Step 16 is comprised of the following: a new top step in the first five columns, and what was formerly "Longevity 17" in the last two columns.
- Step 17 has been added as the new top step for the last two columns.
- For 2015-16, the new top step created in 2014-15 (Step 16 for the first five columns and Step 17 for the last two columns) is 2% higher than the preceding step.

# Appendices

## Classified Salary Schedules

These are the 2014-15 salary schedules. They will be updated when negotiations concerning economics between the Oregon School Employees Association (OSEA) and the District are completed.

**2014-15 Classified Salary Schedule**  
Effective July 1, 2014 and ending June 30, 2015

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
18	24.53	25.14	25.77	26.41	27.07	27.75	28.44	29.15	29.88	30.78
17	23.09	23.67	24.26	24.87	25.49	26.13	26.78	27.45	28.14	28.98
16	21.76	22.30	22.86	23.43	24.02	24.62	25.24	25.87	26.52	27.32
15	20.55	21.06	21.59	22.13	22.68	23.25	23.83	24.43	25.04	25.79
14	19.50	19.99	20.49	21.00	21.53	22.07	22.62	23.19	23.77	24.48
13	18.51	18.97	19.44	19.93	20.43	20.94	21.46	22.00	22.55	23.23
12	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	22.09
11	16.83	17.25	17.68	18.12	18.57	19.03	19.51	20.00	20.50	21.12
10	16.05	16.45	16.86	17.28	17.71	18.15	18.60	19.07	19.55	20.14
9	15.02	15.40	15.79	16.18	16.58	16.99	17.41	17.85	18.30	18.85
8	14.00	14.35	14.71	15.08	15.46	15.85	16.25	16.66	17.08	17.59
7	13.10	13.43	13.77	14.11	14.46	14.82	15.19	15.57	15.96	16.44
6	12.27	12.58	12.89	13.21	13.54	13.88	14.23	14.59	14.95	15.40
5	11.51	11.80	12.10	12.40	12.71	13.03	13.36	13.69	14.03	14.45
4	10.80	11.07	11.35	11.63	11.92	12.22	12.53	12.84	13.16	13.55
3	10.23	10.49	10.75	11.02	11.30	11.58	11.87	12.17	12.47	12.84
2	9.65	9.89	10.14	10.39	10.65	10.92	11.19	11.47	11.76	12.11
1	9.13	9.36	9.59	9.83	10.08	10.33	10.59	10.85	11.12	11.45

This salary schedule has been increased over the 2013-14 salary schedule by 0.75%. Effective July 1, 2014, the Longevity step represents 3% over Step 9. Previously there was a 2% increment between Step 9 and Longevity.

Per the OSEA/District agreement, one day will be cut from employees' regular work year assignments during 2014-15.

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%.

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

**2014-15 Food Service Salary Schedule**  
Effective July 1, 2014 and ending June 30, 2015

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
E	13.09	13.42	13.76	14.10	14.45	14.81	15.18	15.56	15.95	16.19
D	12.24	12.55	12.86	13.18	13.51	13.85	14.20	14.56	14.92	15.14
C	10.65	10.92	11.19	11.47	11.76	12.05	12.35	12.66	12.98	13.17
B	9.37	9.60	9.84	10.09	10.34	10.60	10.87	11.14	11.42	11.59
A	8.94 *	9.16	9.39	9.62	9.86	10.11	10.36	10.62	10.89	11.05

This salary schedule has been increased over the 2013-14 salary schedule by 0.5%.

Step 1 of the 2013-14 salary schedule was removed. Steps 2 through Longevity of the 2013-14 schedule were renumbered as Steps 1 through 9 above. An additional 0.5% was added to the new Step 9 to provide a full 2.5% increment between Steps 8 and 9. A new longevity step was added, which represents a 1.5% increment over Step 9.

Due to the renumbering of steps, it may appear that you did not advance a step. However, all step eligible employees received a step. As an example, if you were on Step 2 of the 2013-14 salary schedule, you will be on the new Step 2 in 2014-15, which has been increased over the old Step 2 in 2013-14 for a step (2.5%) and the cost of living adjustment noted above (0.5%).

Per the OSEA/District agreement, one day will be cut from employees' regular work year assignments during 2014-15.

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%.

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

**2014-15 Classified Benefits Coordinator**  
259 days

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
40,072	41,067	42,103	43,160	44,237	45,335	46,475	47,635	48,816	50,287

This salary schedule has been increased over the 2013-14 salary schedule by 0.75%. The Longevity step represents 3% over Step 9.

Per the OSEA/District agreement, one day will be cut from employees' regular work year assignments during 2014-15.

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%.

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## *Administrators, Supervisors, and Professionals Salary Schedules*

### 12 Month (259 Day) Schedule Effective July 1, 2015 and ending June 30, 2016

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	43,583	45,762	48,050	50,453	52,975	55,624	56,737
2	46,884	49,228	51,690	54,274	56,988	59,837	61,034
3	50,183	52,692	55,327	58,093	60,998	64,048	65,329
4	53,486	56,161	58,969	61,917	65,013	68,263	69,629
5	56,785	59,624	62,606	65,736	69,023	72,474	73,924
6	60,087	63,092	66,246	69,559	73,037	76,688	78,222
7	63,388	66,558	69,886	73,380	77,049	80,901	82,519
8	66,688	70,022	73,523	77,199	81,059	85,112	86,815
9	69,989	73,488	77,163	81,021	85,072	89,325	91,112
10	73,292	76,957	80,804	84,845	89,087	93,541	95,412
11	76,587	80,416	84,437	88,659	93,091	97,746	99,701
12	79,890	83,885	88,079	92,483	97,107	101,962	104,002
13	83,192	87,352	91,719	96,305	101,121	106,177	108,300
14	86,935	91,282	95,846	100,638	105,670	110,954	113,173
with 3% stipend	89,543	94,021	98,721	103,658	108,841	114,283	116,568

### 11 Month (224 Day) Schedule Effective July 1, 2015 and ending June 30, 2016

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	41,789	43,879	46,073	48,376	50,795	53,335	54,402
2	44,956	47,204	49,564	52,042	54,645	57,377	58,524
3	48,119	50,525	53,051	55,704	58,489	61,414	62,642
4	51,285	53,849	56,541	59,368	62,337	65,454	66,763
5	54,447	57,169	60,028	63,029	66,180	69,489	70,879
6	57,613	60,494	63,519	66,694	70,029	73,531	75,001
7	60,779	63,818	67,008	70,359	73,877	77,571	79,122
8	63,944	67,141	70,498	74,023	77,724	81,611	83,243
9	67,107	70,463	73,986	77,685	81,569	85,647	87,360
10	70,273	73,786	77,476	81,349	85,417	89,688	91,482
11	73,439	77,111	80,967	85,015	89,266	93,729	95,604
12	76,604	80,434	84,455	88,678	93,112	97,768	99,723
13	80,816	84,857	89,100	93,555	98,233	103,145	105,208

### Elementary Principals (222 Day) Schedule Effective July 1, 2015 and ending June 30, 2016

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
12	77,172	81,031	85,082	89,336	93,803	98,493	100,463

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## **Functions in Major Program Areas**

The major program areas and 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***

Direct classroom services is dedicated to school district activities that are involved in direct instructional services to students. 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 that is demanding but nurturing and rigorous but compassionate, fosters independence and collaboration, and respectfully demands accountability as well as excellence from students and staff.

### **Regular Programs**

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.

- 1111 Elementary School Programs
- 1121 Middle School Programs
- 1131 High School Programs

### **Special Programs**

Special programs provide a wide range of instructional and related services for traditional and non-traditional students including programs for those with disabilities, alternative education, Talented and Gifted, and English Language Learners, as well as learners attending summer school, charter schools, and other 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***

Classroom Support Services include direct services to the staff that provide student instruction; activities designed to support instruction include providing materials, services, and professional growth opportunities;

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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.

## **Extracurricular Activities**

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.

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

## **Student Support**

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.*

- 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**

These activities are designed to support instruction by providing materials, services, and professional growth opportunities.

- 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

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2240 Instructional Staff Development

## **School Administration**

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

2411 Principals Services

2490 Other Support Services School Administration

## **Community Services**

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

3320 Community Recreation Services

3510 Custody and Care of Children Services

## ***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, supplies and mail distribution, and effective communications through networked computer and telephone systems.

## **Facilities Operation and Maintenance**

Facilities Operation and Maintenance aims to create and maintain safe, comfortable and attractive facilities to enhance the learning and working environment for District students and employees.

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**

Student Transportation works to provide safe, reliable transportation for District students.

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**

The Technology Department works to provide highly reliable and useable technology resources for District students and staff.



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- 2660 Technology
- 2665 Site-based Technology Services
- 2669 Other Technology Services

## **Warehouse and Purchasing**

Warehouse and Purchasing includes purchasing, central supply warehouse and materials/mail distribution.

- 2575 Purchasing and Warehouse Services
- 2576 Mail Distribution Services

## **Central Support Services**

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

## **Executive Administration**

Executive Administration includes the School Board and the Office of the Superintendent.

- 2311 Board of Directors
- 2321 Office of the Superintendent

## **Financial Services**

Financial Services is responsible for payroll, cash management, accounts payable, budget, financial analysis, accounting, business systems, and grants. The department also provides analysis and support to schools, departments, district administration and the School Board in financial matters.

- 2521 Financial and Support Services

## **Human Resources**

Human Resources (HR) provides leadership, direction and support to District schools and departments. 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.

- 2215 Reimbursable Leave
- 2641 Human Resources
- 2700 Supplemental Retirement Program

## **Communications and Intergovernmental Relations**

Communications and Intergovernmental Relations 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.

- 2630 Public Information Services

## **Other Accounts**

- 5120 Short-term Debt Retirement
- 5200 Transfers of Funds



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- 6110 Operating Contingency
- 6113 Open Enrollment Contingency
- 6114 Board Priorities Reserve
- 7000 Reserves and Fund Balances

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## 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 8<sup>th</sup> 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 21<sup>st</sup> 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 programs supplement the basic instructional offerings by providing additional interests and experiences for student learning to take place.

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## *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.

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*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.

*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.

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- 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.
- 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.

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*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*

Expenses incurred by Board members while directing and managing the general operation of the Eugene School District.

*2321 Office of the Superintendent*

Activities performed by the Superintendent and his/her assistants in the general direction and management of all affairs of the Eugene School District. This function includes all personnel and materials in the office of the Superintendent.

*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*

Activities concerned with carrying out the functions of the financial services and accounting offices.

*2541 Facilities Management*

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

*2542 Maintenance Division Services*

This division includes both general maintenance of buildings and ground as well as painting and finishing, repair of floors, lockers, roofing and fencing, concrete work, glass work, plastering, pest control, etc.

*2543 Grounds Division Services*

Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

*2544 Building Repair and Maintenance*

Expenditures for activities concerned with maintenance of the district's physical plant, including repair and replacement of facilities and equipment.

*2546 Security Services*

Activities concerned with maintaining security and safety of school property.

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*2548 Care of Buildings Services*

Activities concerned with keeping the physical plant clean and ready for daily use. This includes services such as telephone, electricity, fuel, water, sewage, garbage, and custodial. Premiums for insurance coverage for property damage are recorded here.

*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*

The operating of the district-wide activities of purchasing, receiving, storing and distributing supplies, furniture, equipment and materials for the Eugene School District.

*2576 Mail Distribution Services*

The collection and distribution of United States and district mail.

*2630 Public Information Services*

Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, and to the general public through direct mailing, the various news media, or personal contact.

*2641 Human Resources*

Activities of directing and managing staff services including employment and assigning personnel and recording information relating to staff members.

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- 2660 Technology*  
Activities concerned with all aspects of technology, which includes computing and data processing services such as networking and telecommunications costs.
- 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 a 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.  
Used 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.
- 3320 Community Recreation Services*  
Activities which are not directly related to the provision of education for students in the Eugene School District. These include services such as community recreation programs, civic activities, and community school programs provided by the Eugene School District for the community as a whole or in part.
- 3390 KRVM*  
Activities related to KRVM Radio broadcasting.
- 3510 Custody and Care of Children Services*  
Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not a part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the Eugene School District.
- 4111 Service Area Direction*  
Activities concerned with direction and management of facilities acquisition and construction.



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*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 one fund to another.

*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.

*6114 Board Priorities Reserve*

Amounts budgeted to support Board priorities. Expenditures are approved by the Board of Directors and the funds are transferred to the correct appropriation to cover the costs.

*6115 Operations Reserve*

Amounts budgeted to address District operational needs. Expenditures are approved by the Board of Directors and the funds are transferred to the correct appropriation to cover the costs.

*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.

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## 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<sub>r</sub>*

Resident average daily membership of the students who live within District boundaries, with kindergarten students included as half students.

#### *ADM<sub>w</sub>*

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

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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*).

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## *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 ASSETS*

Assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets include grounds and improvements, buildings, construction in progress, intangibles, equipment and vehicles.

### *CAPITAL BUDGET*

A plan of proposed capital projects for the coming year and the means for financing them.

### *CAPITAL EXPENDITURES*

Expenditures that result in the acquisition of or addition to capital 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.

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## *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.

### *ENDING FUND BALANCE*

The difference between a fund's resources and requirements at year end.

### *ENGLISH LANGUAGE LEARNER (ELL)*

The English Language Learner program provides educational support to students who do not meet a minimal English language proficiency standard.

### *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.

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## *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)*

The 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.

## *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 Eugene School District 4J, the fiscal year is July 1 through June 30.

## *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.

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## *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

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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**

### *MANAGERS, ADMINISTRATORS, PROFESSIONALS, AND SUPERVISORS (MAPS)*

The employee association representing managers, administrators, professionals, and supervisors.

### *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.



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## *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.

### *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.

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## *OREGON EDUCATIONAL ACT FOR THE 21<sup>ST</sup> 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.

## *OREGON SCHOOL EMPLOYEES ASSOCIATION (OSEA)*

The employee group representing classified staff.

## **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.

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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-

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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.

## *STEM*

Science, Technology, Engineering, and Mathematics curriculum.

## *STRUCTURALLY BALANCED BUDGET*

A budget that supports financial sustainability for multiple years into the future.

## *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.

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## *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.

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## List of Acronyms

<b>ADM</b>	Average daily membership
<b>ADMr</b>	Resident average daily membership
<b>ADMw</b>	Average daily membership, weighted for additional student characteristics
<b>ARRA</b>	American Recovery and Reinvestment Act of 2009
<b>AV</b>	Assessed property value
<b>AVID</b>	Advancement Via Individual Determination
<b>BOLI</b>	Bureau of Labor and Industries
<b>DOL</b>	Department of Labor
<b>EBL</b>	Essential Budget Level
<b>ECCO</b>	Early College and Career Options
<b>EEF</b>	Eugene Education Fund
<b>EEA</b>	Eugene Education Association
<b>EEO</b>	Eugene Education Options
<b>EEOC</b>	Equal Employment Opportunity Commission
<b>ELL</b>	English Language Learner
<b>ESD</b>	Education Service District
<b>ESEA</b>	Elementary and Secondary Education Act
<b>FAFSA</b>	Free Application for Federal Student Aid
<b>FLSA</b>	Fair Labor Standards Acts
<b>FTE</b>	Full-time equivalent
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GFOA</b>	Government Finance Officers Association
<b>G.O. BOND</b>	General obligation bond
<b>GPS</b>	Global Positioning System
<b>HHFKA</b>	Healthy, Hunger-Free Kids Act
<b>HR</b>	Human Resources Department
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEP</b>	Individualized Education Program
<b>IHS</b>	International High School
<b>IIPM</b>	Instructional Intervention/Progress Monitoring
<b>IRS</b>	Internal Revenue System
<b>KRVM</b>	District 4J's radio station
<b>MAPS</b>	Managers, Administrators, Professionals, and Supervisors
<b>NCLB</b>	No Child Left Behind Act
<b>OAKS</b>	Oregon Assessment of Knowledge and Skills
<b>ODE</b>	Oregon Department of Education
<b>OEBB</b>	Oregon Educators' Benefits Board
<b>OPERF</b>	Oregon Public Employees Retirement Fund
<b>OPSRP</b>	Oregon Public Service Retirement Plan

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<b>ORS</b>	Oregon Revised Statutes
<b>OSBA</b>	Oregon School Boards Association
<b>OSEA</b>	Oregon School Employees Association
<b>OSHA</b>	Occupational Safety and Health Administration
<b>PBIS</b>	Positive Behavior Interventions and Supports
<b>PERS</b>	Public Employees Retirement System
<b>PM</b>	Preventive Maintenance
<b>QEM</b>	Quality Education Model
<b>RD</b>	Registered dietician
<b>RMV</b>	Real market property value
<b>SAT</b>	SAT Reasoning Test, formerly Scholastic Aptitude Test
<b>SIF</b>	School Improvement Fund
<b>SFSF</b>	State Fiscal Stabilization Fund
<b>SSF</b>	State School Fund
<b>STEM</b>	Science, Technology, Engineering, and Mathematics
<b>SYS</b>	School Year Subaccount
<b>TAG</b>	Talented and Gifted
<b>TEN</b>	Transition Education Network
<b>TOSA</b>	Teacher on special assignment
<b>TSPC</b>	Teacher Standards and Practices Commission
<b>UEFB</b>	Unappropriated ending fund balance
<b>USDE</b>	United States Department of Education