

# Lane County School District 4J

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## Budget Document & Superintendent's Message

Proposed 2016–2017



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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 2016-17 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 2016-17 budget.

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

# Executive Summary

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**Planning for the Future** addresses the Board of Director's guiding beliefs and values, Board goals and the District's current strategic planning initiative 4J Vision 20/20.

**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 current 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 2016

To Budget Committee Members and Community,

As I look to complete my first year as Superintendent with Eugene School District 4J, it is my pleasure to submit for your consideration a budget for the 2016-17 fiscal year which offers some enhancements in classrooms while maintaining core infrastructure across the district. 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 and goals.

The 2016-17 budget is \$379.1 million for all funds. This includes General Fund appropriations of \$179.2 million. General Fund resources are based on the Oregon State Legislature's approved biennial funding (2015–2017) for K–12 education of \$7.38 billion and assume a moderate increase of 4% in local property tax and local option levy collections.

The General Fund forecast reflects an imbalance between revenues and expenditures over the next five years. This limits our ability to provide all of the educational programs and services valued by our Board, staff, schools, and community. The forecast anticipates moderate growth in revenues but is reliant on state appropriations to the State School Fund (SSF) and local economic growth to support property taxes. In order to increase the SSF, the state legislature will face many of the same expenditure challenges as the district especially in the areas of increasing costs from the Public Employees Retirement System (PERS), health care, and compensation. However, prior Board action and this current budget proposal sets aside reserves to help mitigate possible declines in services to our children.

To address the imbalance and target resources to best support student success in the long term, we will draw on the work from the 4J Vision 20/20 community engagement process to drive future budgets. For this budget, I asked staff to evaluate administrative costs, reprioritize services and to direct resources into classrooms.

One key investment is providing counseling support at every school. Our classrooms are experiencing an increasing need for behavior supports especially at the elementary level. To address this need, the proposed budget provides counselor support for every elementary school, in addition to the existing counseling staff at every middle and high school. The amount of staffing will vary depending on student enrollment and needs. Every elementary school will receive counselor support at least one day per week, and many will receive more, up to five days per week. Further, Educational Support Services will continue to work with the Lane Education Services District to establish a program serving students who need intensive or day treatment levels of support.

Expanding the hours for music and PE instruction for all elementary students and planning time for elementary teachers is another investment into the classroom. In addition, this proposed budget supports students and the classroom by adding licensed staffing for teen parent home instruction; increasing support hours for child care for young parents; and adding licensed staffing support for the International Baccalaureate program at North Eugene High School.

# Executive Summary

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Evaluating the delivery of administrative services is another of my key areas of focus. During the current year, I realigned the Instructional Department and restored the position of Assistant Superintendent for Instruction, in lieu of the Chief of Staff position. The realignment effort continues into the 2016-17 fiscal year as well. When considering how to address the need for more resources in the classroom, the Instruction Department will continue to provide on-going support for valuable efforts including equity professional development, AVID, summer extended learning programs, and collaborative practice professional development for instructional staff. In addition, resources within the Instruction Department were prioritized for critical new initiatives including the implementation of the recently adopted K-8 science curriculum, instituting a K-5 math curriculum review/pilot process, piloting an intensified Algebra curriculum, and introducing Courageous Conversations curriculum at each high school. Several Instructional Department positions have been revised and refined to provide staffing support that aligns with these priorities and initiatives.

In addition, this budget proposal eliminates the District's catering services to help reduce the Nutrition Services program deficit, consolidates the information technology section of the Financial Services Department into the Information Technology Department, and reflects a reduced need for midday transportation services now that full-day Kindergarten has been implemented.

The 2016-17 budget includes a \$8.5 million increase in General Fund requirements related to contractual increases from labor agreements (\$2.8 million); school and department operational adjustments (\$1.3 million); 2016-17 baseline budget additions approved by the Superintendent (\$0.9 million); an increase in reserves to address the 2017-18 PERS rate increase (\$2.0 million), and \$1.5 million in other areas such as contingency, fund balance, inflationary increases, and flow-through payments.

To balance 2016-17 expenditures with available resources, the budget establishes a General Fund reserve level of 4.75% (more robust than the 4.5% General Fund reserve in the previous year's budget, but still below the Board policy level of 5%).

Should statewide or local K-12 resources increase, investment or spending decisions would be guided by Superintendent and Board priorities. In particular, increased resources would be directed to providing targeted reductions in class size in our most crowded classrooms. Depending on the level of increase, investment in other strategic priorities could be implemented.

I want to thank our staff, students, parents, and community for their on-going support. I also want to thank the Budget Committee for their review and input on the District's budget.

Our children are our future. As public educators, we have a duty, a trust, and a joy in educating every student. Together, we will do our best to support every student to succeed in school and in life.

Sincerely,



Dr. Gustavo Balderas  
Superintendent

# Executive Summary

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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, 2015. 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.



# Executive Summary

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## Summary of the 2016-17 Budget

### Economic Climate

The District's General Fund revenue relies heavily on state resources and local tax revenues; therefore it is important to consider the State's economic picture as a backdrop to the District's annual budget. The February 2016 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.

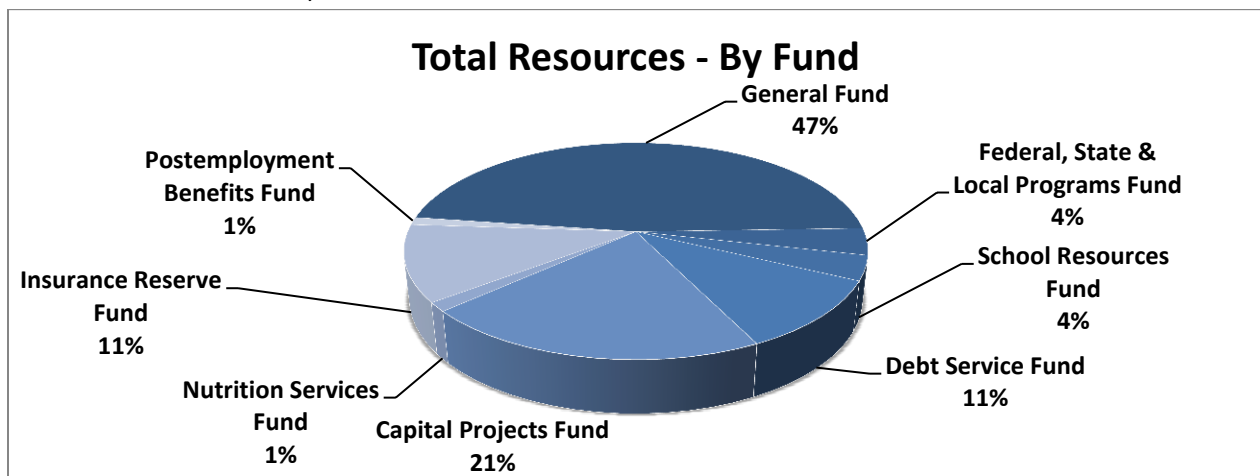
Oregon's labor market continues to see rapid growth. Job gains are outpacing the typical state, as are wages for Oregon workers across major industries statewide. Oregon's improving economy is pulling workers into the labor market as the participation rate is increasing from its recessionary lows. Oregon's General Fund revenues are showing healthy growth, and personal income tax collections are expanding at almost a double digit annual rate. This growth was expected and is keeping in line with Oregon's 2015-17 budget. Although revenues have been coming in as expected, the recent sharp declines in equity prices and corporate profits have led to a reduction in the revenue forecast going forward, particularly in the 2017-19 biennium. Oregon's budget depends on personal income tax collections tied to realizations of capital gains and taxable dividends. These collections are volatile and the full impact of the recent stock price declines will take some time to be realized.

### Budget Overview

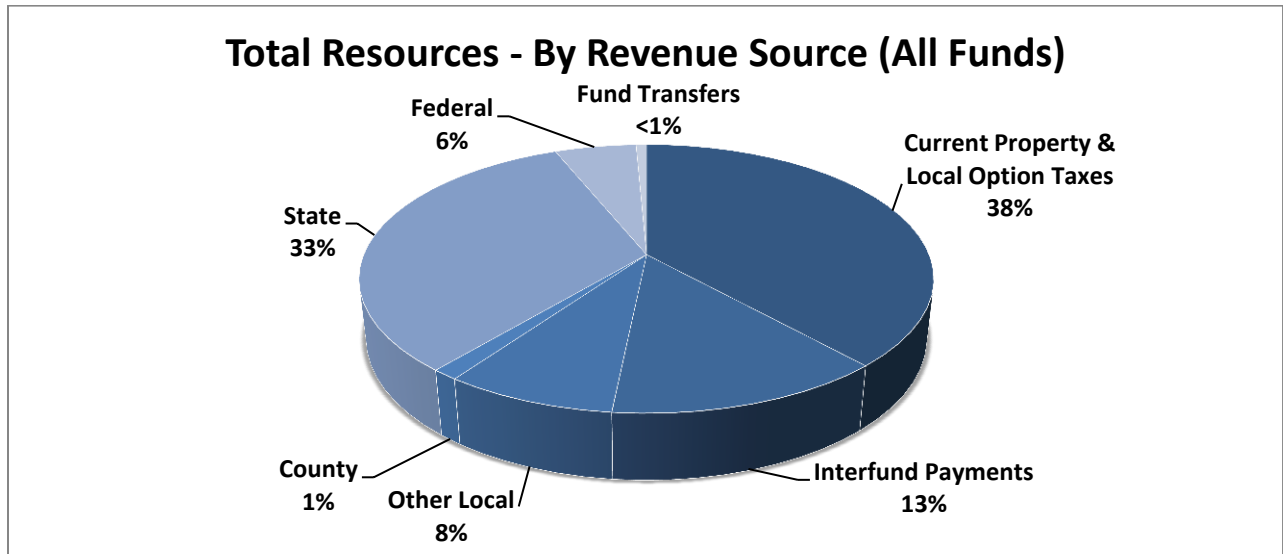
The driver behind both budgeted revenues and expenditures is projected enrollment. Projected 2016-17 enrollment is 16,244 students (headcount; excluding enrollment in alternative programs and charter schools), which is an increase of 21 students from October 2015 actual enrollment levels. Our revenue 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 2016-17 budget totals \$379.1 million for all funds (see the Financial Plan section for more details).

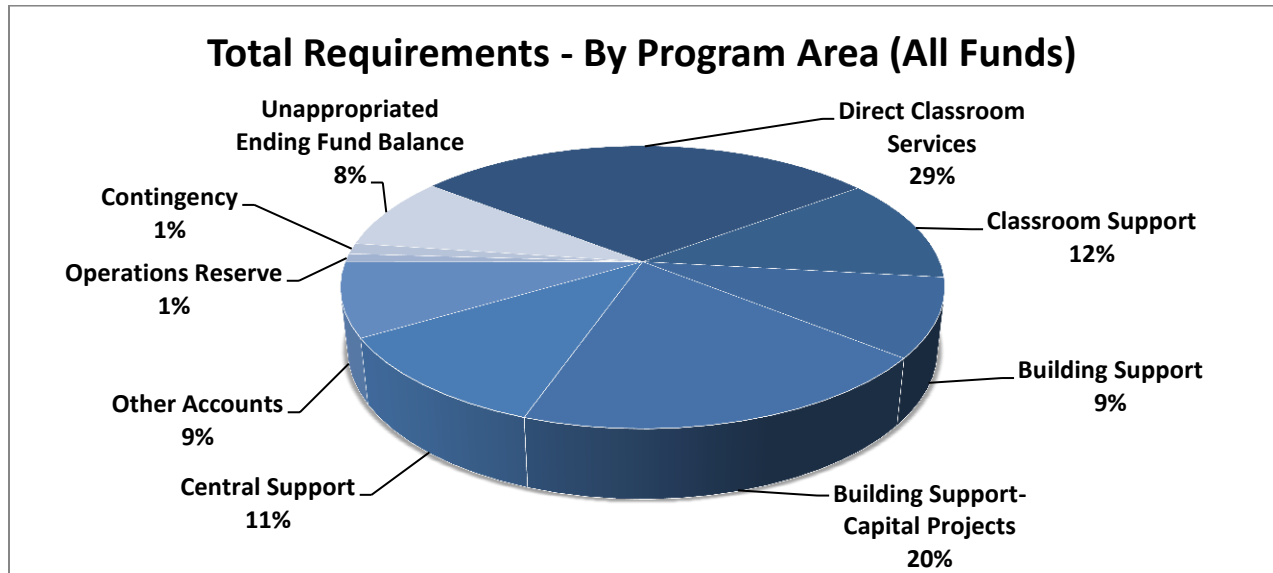


# Executive Summary

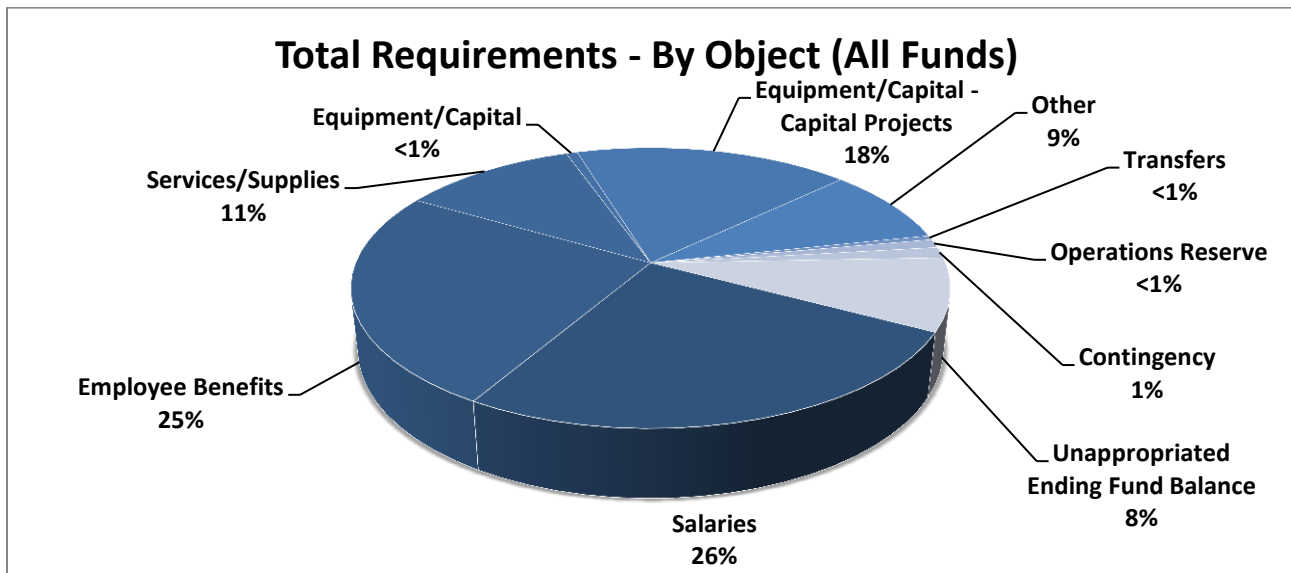


## Requirements

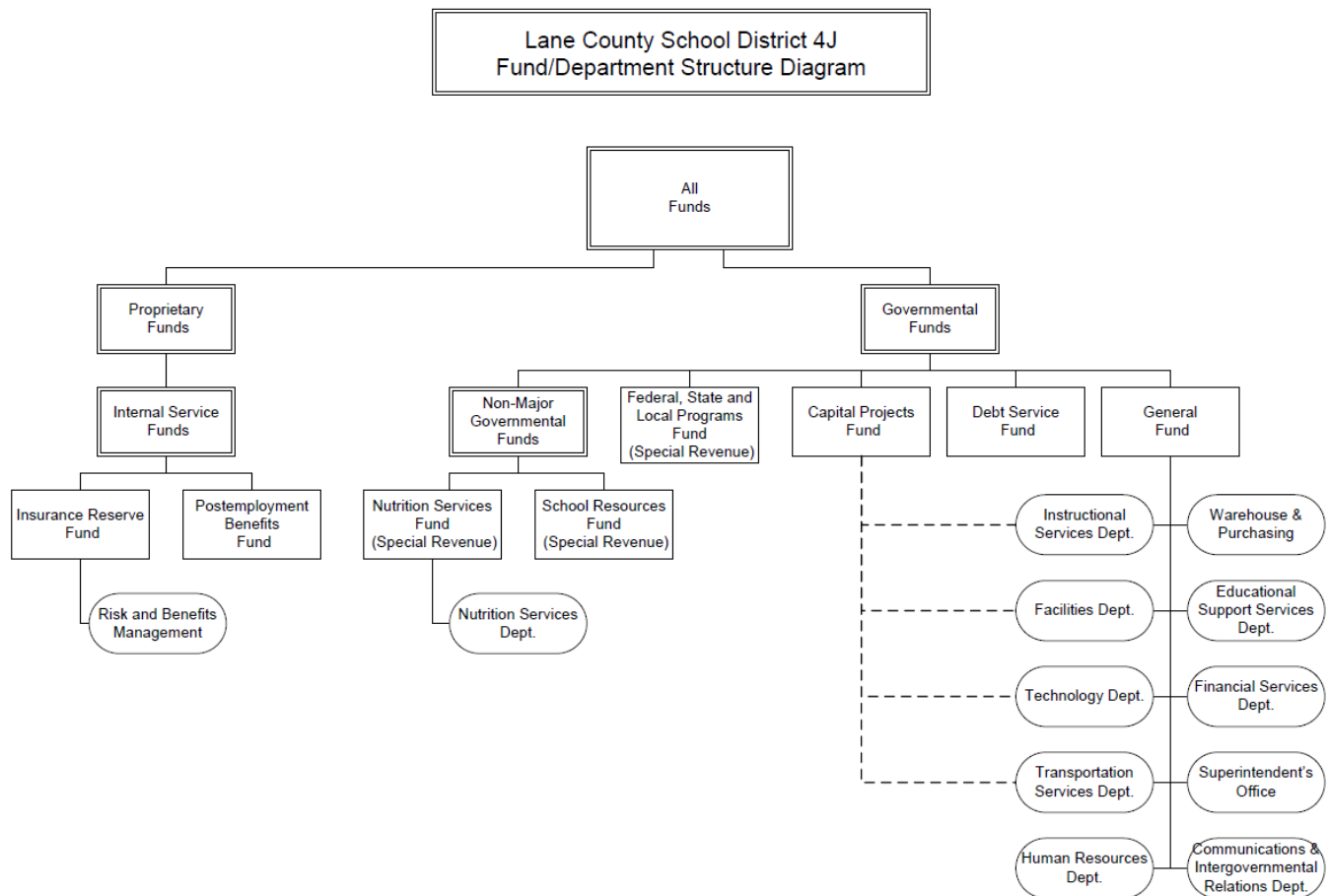
Budget requirements for all funds in various program areas include salaries, payroll-related costs such as pension payments and health insurance, supplies and materials, equipment, bond-funded projects, and debt service payments (see the Financial Plan section for more details). Approval of local ballot measures in 2011 and 2013 to issue general obligation bonds has allowed for capital investment and some transfer of capital improvement and building costs out of the General Fund.



# Executive Summary



## Fund Overviews





# Executive Summary

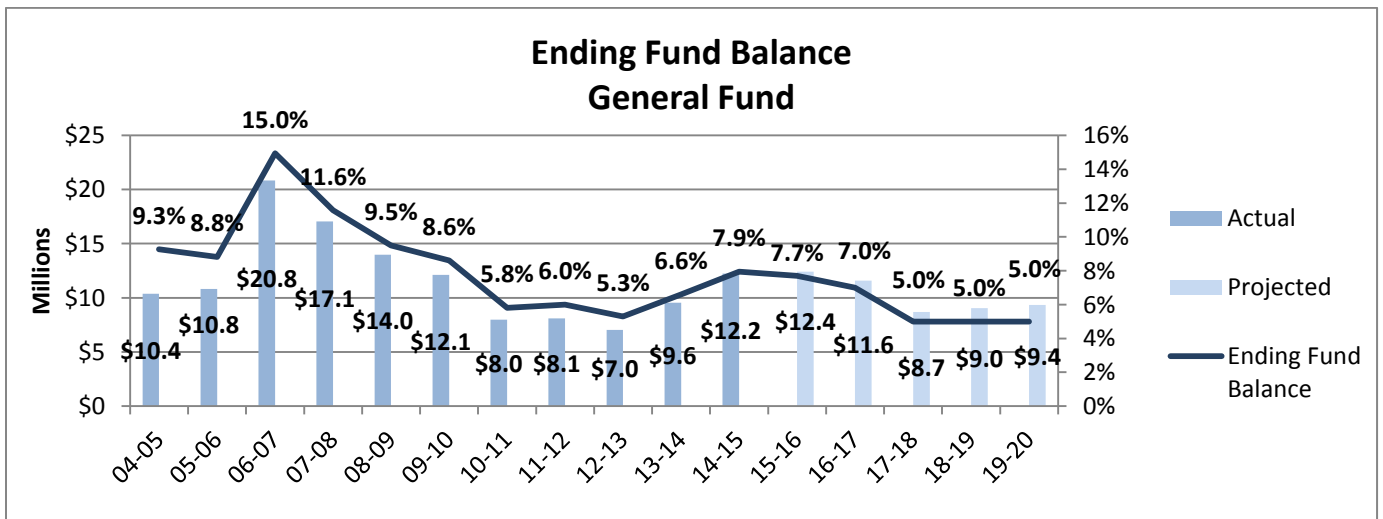
## General Fund

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 89.1% 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, 2016, the ending fund balance is projected to be 7.7% of annual operating revenues, and is forecast to end 2016-17 at 4.75% with an additional \$3.7 million Operations Reserve dedicated to addressing the 2017-18 PERS rate increase (a total of 7.0%). Ending fund balance is projected to 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

# Executive Summary

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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.

## ***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 also includes capital budgets for the Technology, Facilities, and Transportation Services departments. 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 summer programs at several locations. Resources reflect federal subsidies from the U.S. Department of Agriculture, which provides partial reimbursement to the District for each meal served; student sales; the value of federal commodities; and reimbursements for meals for low-income students. The goal of the Nutrition Services program is to be financially self-supporting, but currently the program is partially supported by the General Fund.

## ***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***

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.

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## **Risks Impacting the 2016-17 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). The District is currently experiencing a period of enrollment growth after almost twenty years of continual declines, and is projecting a modest increase in the student population for 2016-17. In this environment we face several risks. There is a possibility that actual 2016-17 enrollment levels could be lower than the enrollment projection used to calculate the District’s 2016-17 ADMw, resulting in a decline in state funding. There is also the possibility that statewide enrollment is much higher than expected. Available state funding does not grow with the number of students in the state, so as the number of students within the state increases each student is “allocated” a smaller amount of available state funding. In this situation, even if enrollment remains on target the District would see a decline in state funding. If enrollment were to exceed the current forecast the District could receive the same level of funding, but would be required to serve more students with little or no increase in available resources.

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

The budget has been built assuming statewide SSF Revenues of \$7.38 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 2016-17 will not be known until May of 2018.

### ***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 4.0% higher than the estimate for 2015-16. For local property tax calculations, the District’s budget assumes 4.0% growth per year and a tax collection rate of 94.7%. 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 2016-17, the budget assumes that assessed values will increase by 4%, 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

# Executive Summary

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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 2016-17 budget is that District average teacher experience will be 0.09 more than teacher experience at the state level. A decrease in the District's teacher experience level would 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 an estimated 4.76% beginning in 2017-18. While this will not affect the 2016-17 budget, it will require careful planning over the next year to mitigate the impact of this increase on District operations.

## ***Staffing Costs***

Economic terms and benefits for all current employee groups have been defined for 2016-17. The District will begin negotiations with the Eugene Education Association (EEA) in early 2017 for the next contract period beginning in 2017-18. Negotiations between the District and the Oregon School Employee Association (OSEA) will begin in early 2018 for the next contract period beginning in 2018-19. The District cannot predict the outcome of these negotiations, or their potential impact on District operations.

## ***Nutrition Services***

The District's nutrition services program continues to generate an annual loss. 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 \$137,494 has been budgeted to fund uncollectable student meal account balances, support the meal programs at Family School and Early College and Career Options (ECCO), and fund half of the projected 2016-17 deficit. This transfer may need to be adjusted if program operation costs exceed District projections or revenues fall short of expected levels.

## ***Bond Measures***

In 2011 and 2013 voters approved bond measures of \$70 million and \$170 million, respectively. In addition to funding the construction of four school buildings, bond funds are currently being utilized for school bus purchases, curriculum adoptions, technology implementations at the school and district level, and various facilities projects across the District. When bond funding for these activities concludes these costs will shift back to the District's General Fund. This shift will have a significant impact on operational costs in the years to come, as the District will need to identify resources to support these initiatives or reduce operations in other areas.

Twelve positions within the Facilities Department are also currently supported by the 2011 bond measure. This support will end in 2016-17. Assuming these positions are still required to meet District operational requirements, they will move to the General Fund in 2017-18 at a cost of over \$1.1 million.

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## ***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. For additional information regarding risk management activities, see Insurance Reserve Fund in the Financial Plan section.

## ***Ending Fund Balance, 2015-16***

The District has projected the ending fund balance for 2015-16 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. Significant variations could impact resources available to fund 2016-17 District operations.

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# About Our District

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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 over 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 800 students currently attend four charter schools located in the District. A fifth charter school is scheduled to begin operations in the 2016-17 school year.

### 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
2015	163,400	0.75%	362,150	0.93%	4,013,845	1.29%
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

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 2015-16 for Eugene School District 4J.

<b>Taxpayer Name</b>	<b>Tax Amount</b>
Comcast Corporation	\$ 2,490,806
Valley River Center	2,002,869
CCC-Eugene LLC	1,249,689
McKay Investment Company LLC	1,132,135
PeaceHealth	1,052,912
Symantec Corporation	941,373
CenturyLink	863,266
Shepard Investment Group LLC	773,260
Chase Village LLC	727,086
Northwest Natural Gas Co	677,769

Source: Lane County Department of Assessment and Taxation

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

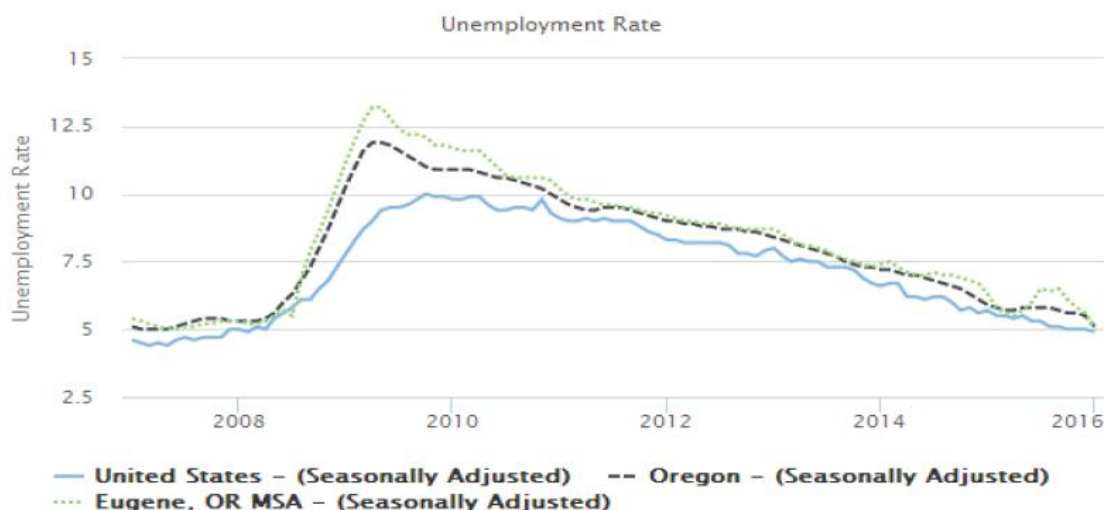
<b>Name</b>	<b>Industry</b>	<b># of Employees</b>
Peace Health Corp	Healthcare	5,500
University of Oregon	Education	5,356
U.S. Government	Government	1,558
Symantec	Technology	1,429
Springfield School District	Education	1,306
City of Eugene	Government	1,301
Lane County Government	Government	1,255
Eugene 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 5.1% in January 2016, which is 0.2% higher than the national rate. In addition, the Eugene-Springfield metropolitan statistical area (MSA) unemployment rate as of January 2016 was 5.0%, 0.1% less 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
2015-16	\$ 24,533,642,779	4.27 %	\$ 13,869,559,768	4.72 %
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

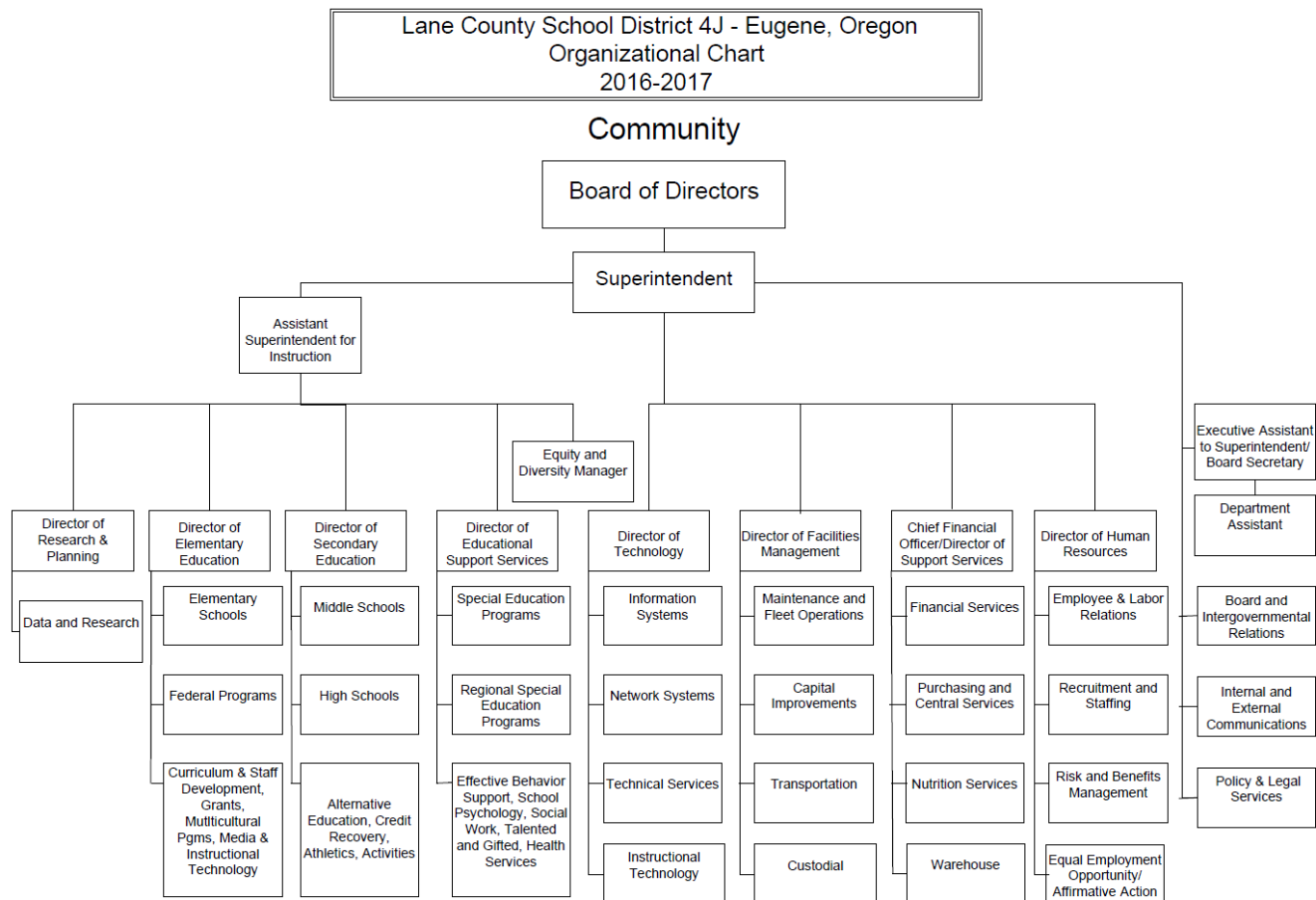
<sup>(1)</sup> Represents assessed values for Lane and Linn Counties after removal of certain offsets, including the value of urban renewal areas.

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  
Sabrina Parsons  
Merri Steele  
Evangelina Sundgrenz  
Dan Williams  
Jennifer Winters, Committee Chair

#### **Term:**

July 1, 2014 to June 30, 2017  
July 1, 2015 to June 30, 2018  
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, 2015 to June 30, 2018

#### **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. Gustavo Balderas, Superintendent

# About Our District

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## ***District Directors***

### **Superintendent: Dr. Gustavo Balderas**

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.

### **Assistant Superintendent for Instruction: Dr. Charis McGaughy**

Oversees all elementary and secondary schools, instruction, educational support services, equity, and research and planning for the District. The Assistant Superintendent also serves as a member of the Superintendent's Cabinet responsible for the District's overall oversight, planning and implementation.

### **Director of Elementary Education: Brooke Wagner**

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

### **Director of Secondary Education: BJ Blake**

Oversees the administration of the District's middle 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: Harlan Coats - Interim**

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: Kim Ketterer - Interim**

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: Monica Brown**

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: Cydney Vandercar**

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.

# 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 special education 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 <sup>1</sup>		Average Class Size <sup>1</sup>	
2016-17	467.75	27.1	17.50	24.0	27.4	Not available	
2015-16	422.75	30.1	17.00	21.7	25.6	29.0	26.4
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	

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

# 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:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>	Average Class Size <sup>1</sup>	
2016-17	426.00	36.7	16.50	22.3	26.6	Not available
2015-16	374.00	39.6	14.50	21.2	26.8	25.7
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

## 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:*

Year	Projected Enrollment for Staffing	Needs Index	Teacher Allocation	School Student: Teacher Ratio <sup>1</sup>	Average Class Size <sup>1</sup>	
2016-17	534.00	38.4	20.75	24.3	26.0	Not available
2015-16	542.00	38.1	21.25	23.4	25.9	21.8
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.



# About Our District

## Buena Vista Spanish Immersion Elementary

**Principal: Vacant**

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 <sup>1</sup>	Average Class Size <sup>1</sup>
2016-17	452.00	22.6	16.50	25.3 27.9	Not available
2015-16	430.00	21.5	16.00	25.0 27.3	24.0 27.0
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

## Camas Ridge Community School

**Principal: Wes Flinn**

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 <sup>1</sup>	Average Class Size <sup>1</sup>
2016-17	406.00	28.1	15.25	23.6 27.2	Not available
2015-16	400.00	29.9	15.00	22.8 27.4	30.0 30.5
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

# 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 <sup>1</sup>		Average Class Size <sup>1</sup>	
2016-17	435.00	52.9	17.50	23.0	25.2	Not available	
2015-16	415.00	54.2	17.00	22.7	24.8	22.3	25.7
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	

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

## 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 <sup>1</sup>		Average Class Size <sup>1</sup>	
2016-17	340.00	12.5	12.25	25.3	28.3	Not available	
2015-16	338.00	11.5	12.00	27.5	28.3	26.5	27.4
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	

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

# 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 <sup>1</sup>	Average Class Size <sup>1</sup>
2016-17	275.00	24.8	10.50	22.0 27.2	Not available
2015-16	271.00	28.2	10.50	22.5 26.6	22.0 24.0
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

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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 <sup>1</sup>	Average Class Size <sup>1</sup>
2016-17	379.00	23.9	14.25	21.6 27.7	Not available
2015-16	359.00	23.2	14.50	21.6 25.4	26.5 26.4
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

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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 <sup>1</sup>	Average Class Size <sup>1</sup>
2016-17	369.00	24.4	13.50	25.2 27.8	Not available
2015-16	340.00	26.8	12.50	26.0 27.4	23.0 30.2
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

## Family School

1155 Crest Drive, Eugene, OR 97405

**Principal: Linda O'Shea**

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 <sup>1</sup>	Average Class Size <sup>1</sup>
2016-17	139.00	28.3	5.50	24.0 25.6	Not available
2015-16	168.00	36.4	6.50	26.0 25.8	23.5 24.3
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

# 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 <sup>1</sup>	Average Class Size <sup>1</sup>
2016-17	533.50	28.6	20.00	23.2 27.4	Not available
2015-16	483.25	29.7	18.00	24.3 27.4	23.0 29.8
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

## 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>
2016-17	407.00	47.6	16.25	21.7 25.8	Not available
2015-16	373.00	50.3	15.50	19.0 25.3	21.0 24.8
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

# 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 <sup>1</sup>	Average Class Size <sup>1</sup>
2016-17	368.00	44.8	14.50	22.2 26.1	Not available
2015-16	347.00	46.2	13.50	23.2 26.3	18.7 29.5
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

## 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 <sup>1</sup>	Average Class Size <sup>1</sup>
2016-17	366.00	50.2	14.75	20.9 25.9	Not available
2015-16	367.00	47.8	15.00	20.6 25.7	19.7 24.7
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

# About Our District

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## Spring Creek Elementary

560 Irvington Drive, Eugene, OR 97404

**Principal: Raquel Gwynn**

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 <sup>1</sup>	Average Class Size <sup>1</sup>
2016-17	305.25	38.4	12.50	20.0 25.5	Not available
2015-16	337.75	44.4	13.50	21.6 25.8	23.0 26.0
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

## 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 <sup>1</sup>	Average Class Size <sup>1</sup>
2016-17	242.00	31.8	9.00	24.7 27.3	Not available
2015-16	215.00	32.7	9.00	20.0 24.7	24.0 26.9
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

# 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 <sup>1</sup>	Average Class Size <sup>1</sup>
2016-17	495.75	32.6	18.75	23.1 27.1	Not available
2015-16	472.25	33.4	18.00	24.0 26.7	23.3 27.1
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.

## 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 <sup>1</sup>	Average Class Size <sup>1</sup>
2016-17	325.00	22.8	12.00	23.2 28.1	Not available
2015-16	292.00	22.8	10.50	25.0 28.5	30.5 29.0
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

<sup>1</sup> Average class size for 2012-13 is as of the last day of school. Average class size for 2013-14 through 2015-16 is as of October 1. Beginning in 2015-16, school student: teacher ratio and average class size is shown first for kindergarten, then for grades 1-5.



# 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: Jeffry 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
2016-17	365.00	43.4	13.60	26.8	Not available
2015-16	322.25	46.4	12.20	26.4	26.3
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

### **Cal Young Middle School**

**Principal: Vacant**

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
2016-17	477.00	19.5	16.40	29.1	Not available
2015-16	519.00	22.4	18.00	28.8	29.0
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

# About Our District

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## Kelly Middle School

Principal: Juan Cuadros

850 Howard Avenue, Eugene, OR 97404

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
2016-17	431.00	40.6	16.40	26.3	Not available
2015-16	403.00	42.8	15.60	25.8	25.9
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

## Kennedy Middle School

Principal: Charles Smith

2200 Bailey Hill Road, Eugene, OR 97405

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
2016-17	422.00	33.2	15.20	27.8	Not available
2015-16	446.00	34.0	16.20	27.5	26.7
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

# 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
2016-17	417.25	33.4	15.20	27.5	Not available
2015-16	452.00	34.7	16.40	27.6	27.3
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

## 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
2016-17	517.25	31.0	18.40	28.1	Not available
2015-16	488.25	29.4	17.40	28.1	27.2
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

# 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
2016-17	600.00	20.3	20.80	28.8	Not available
2015-16	572.00	19.1	19.80	28.9	31.7
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

## Spencer Butte Middle School

Principal: Vacant

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
2016-17	427.00	23.6	15.00	28.5	Not available
2015-16	428.50	23.3	15.00	28.6	27.3
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

# 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: Greg Borgerding**

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>
2016-17	1,211.00	35.0	41.50	29.2	Not available
2015-16	1,162.00	33.9	39.75	29.2	26.1
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

# 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
2016-17	882.00	42.6	32.25	27.3	Not available
2015-16	961.00	46.2	34.75	27.7	23.8
2014-15	1,023.50	40.3	36.75	27.9	23.7
2013-14	1,027.00	39.3	36.75	27.9	22.1
2012-13	1,070.50	36.5	38.57	27.8	25.2

## 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
2016-17	1,427.00	25.9	47.75	29.9	Not available
2015-16	1,388.00	25.3	46.25	30.0	26.7
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

# About Our District

## South Eugene High School

**Principal: Andrew Dey**

400 East 19th Avenue, Eugene, OR 97401

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
2016-17	1,490.00	20.8	49.25	30.2	Not available
2015-16	1,466.00	20.1	48.00	30.5	29.4
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

## Early College & Career Options (ECCO)

**Principal: Molly Hammans**

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

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
2016-17	250.00	91.3	10.50	23.8
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

\*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  
2013-2014

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

Find in this district: Elementary Schools (22) »  
Middle Schools (8) »  
High Schools (6) »

Home | DISTRICT PROFILE | PROGRESS | OUTCOMES | CURRICULUM & LEARNING ENVIRONMENT | FEDERAL TITLE I DESIGNATION | 2012/13 FINANCIALS

**FROM THE DISTRICT SUPERINTENDENT**  
SUPERINTENDENT Sheldon Berman

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

Dear Parents and Community Members,

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 and close the achievement gap
- Implement the Common Core State Standards, which are rigorous and relevant and will better prepare students for college and careers
- 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 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 <http://www.ode.state.or.us/go/RCMeasures>*



# About Our District

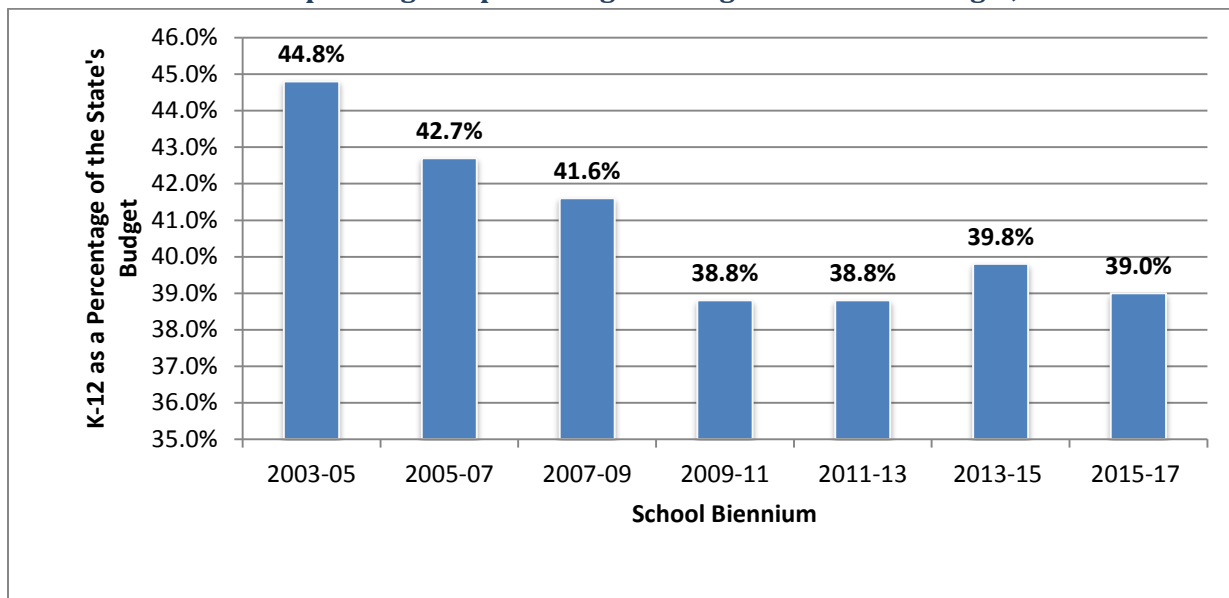
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## History of State Funding

Over the last twelve years, K-12 education's share of the Oregon state budget has fallen from 44.8% to only 39.0% of the 2015-17 Legislatively Adopted budget (Figure 1). 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 beginning in 2013-14 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.

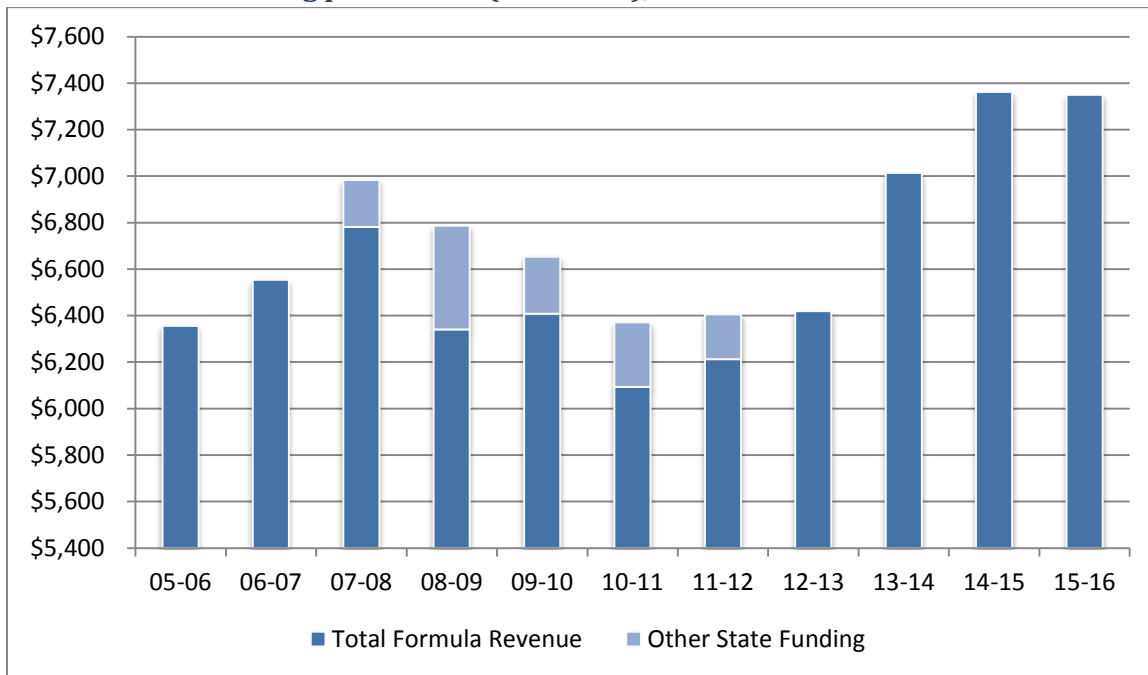
**Figure 1. K-12 Education spending as a percentage of Oregon's Biennial Budget, 2003-05 to 2015-17**



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

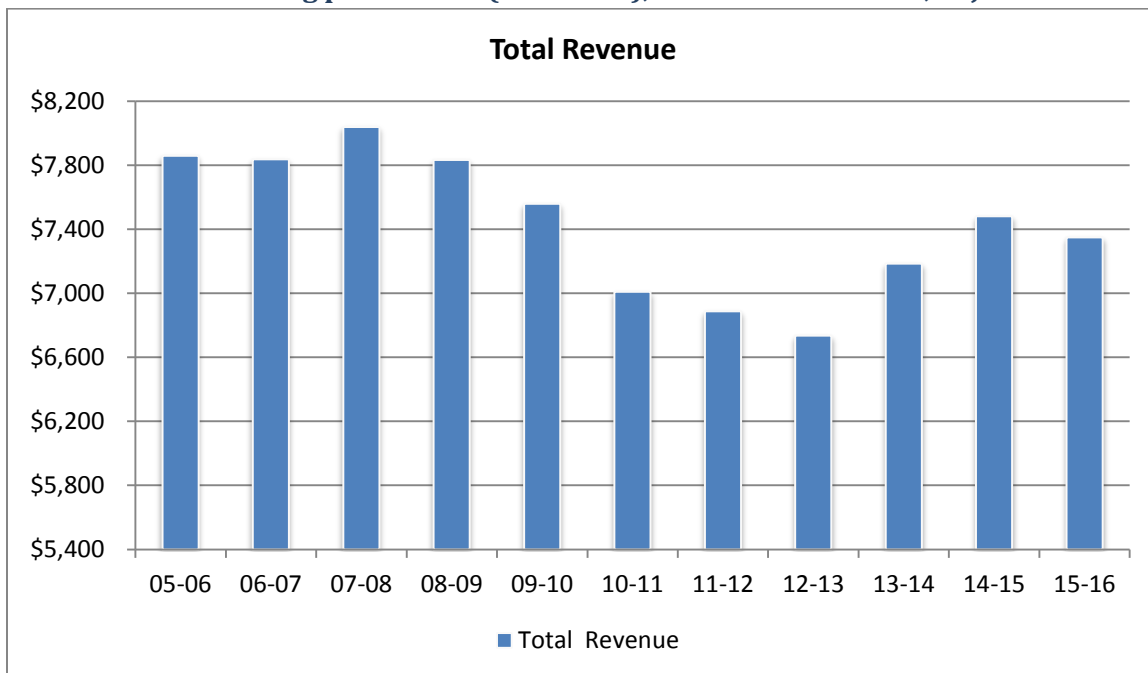
# About Our District

**Figure 2. State School Funding per student (statewide), 2005-06 to 2015-16**



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

**Figure 3. State School Funding per student (statewide), 2005-06 to 2015-16, 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.

#### *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.

### 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.

# About Our District

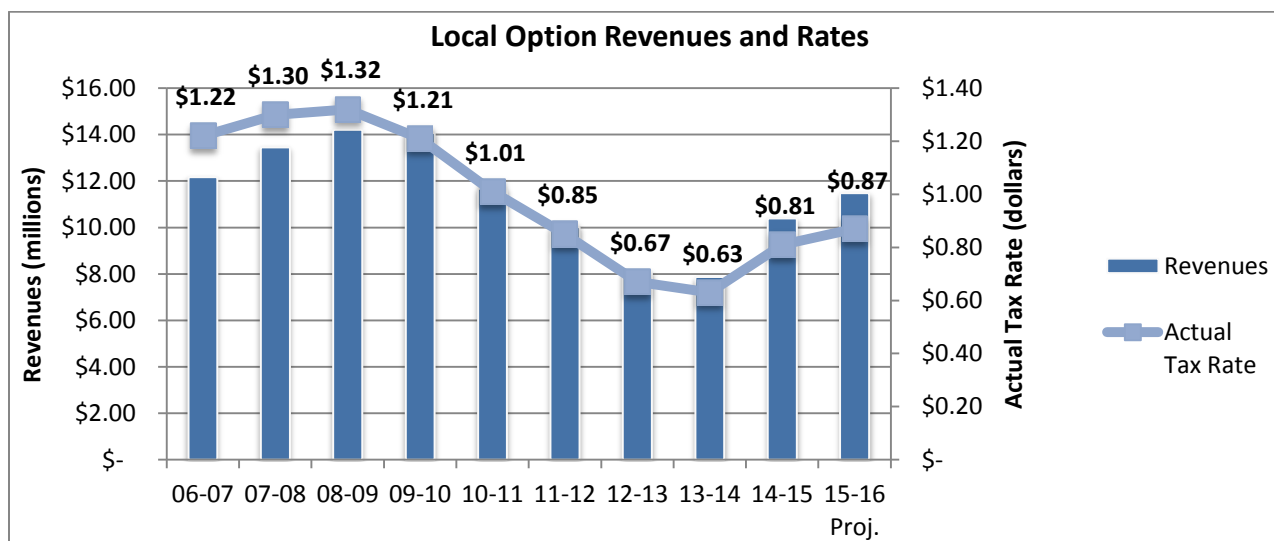
## Local Option Levy Revenue

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 or fall below the assessed value.

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 rose in 2014-15 and is projected to rise to \$0.87 per \$1,000 in 2015-16 (\$11.5 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.



## 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.

# About Our District

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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## 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.

### Graduation Rates

In 2014-15 the 4-year graduation rate in the Eugene School District 4J reached 74.2%, 2.4 percentage points higher than in 2013-14. As shown below, all high schools in the district increased their 4-year graduation rates in 2014-15.

#### 4J High School Four-Year Cohort Graduation Rates – 2013–15

School	2013	2014 (**)	2015
Churchill High School	72.7%	82.7%	87.7%
North Eugene High School	61.8%	71.4%	78.3%
Sheldon High School	76.6%	85.4%	87.6%
South Eugene High School	76.1%	87.0%	90.8%
DISTRICT RATE *	64.0%	71.9%	74.2%
STATEWIDE RATE*	68.7%	72.0%	73.8%

\* 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.

In 2014-15 the 5-year graduation rate in the Eugene School District 4J reached 76.6%, 1.4 percentage points higher than in 2013-14.

#### 4J High School Five-Year Cohort Graduation Rates – 2013–15

School	2013	2014 (**)	2015
Churchill High School	82.2%	88.6%	88.3%
North Eugene High School	83.8%	83.3%	76.7%
Sheldon High School	82.3%	85.7%	90.1%
South Eugene High School	87.4%	88.6%	92.0%
DISTRICT RATE *	74.8%	75.2%	76.6%
STATEWIDE RATE*	73.2%	75.9%	76.5%

\* 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.

# About Our District

In 2014-15 the drop-out rate in the Eugene School District 4J was 5.2%, 1.3 percentage points higher than in 2013-14.

## 4J High School Dropout Rates – 2013–15

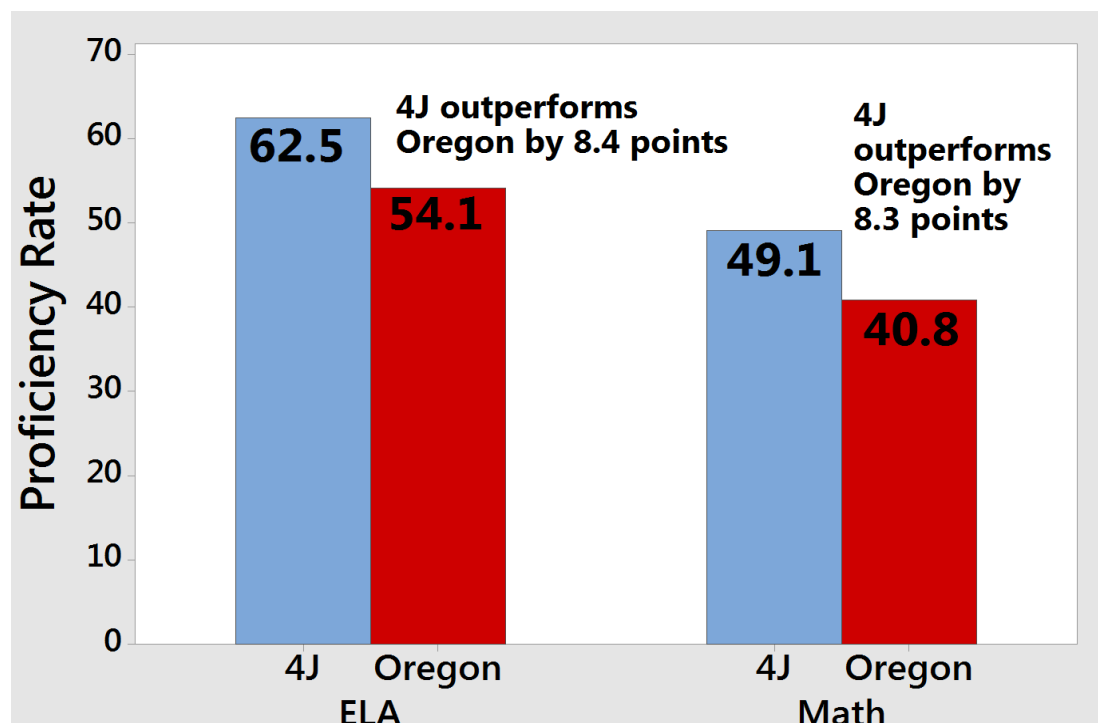
School	2013 (**)	2014	2015
Churchill High School	1.2%	0.9%	1.5%
North Eugene High School	2.3%	2.1%	3.0%
Sheldon High School	2.5%	1.9%	1.1%
South Eugene High School	1.2%	0.9%	1.0%
<b>DISTRICT RATE*</b>	<b>5.8%</b>	<b>3.9%</b>	<b>5.2%</b>
<b>STATEWIDE RATE*</b>	<b>4.0%</b>	<b>4.0%</b>	<b>4.3%</b>

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

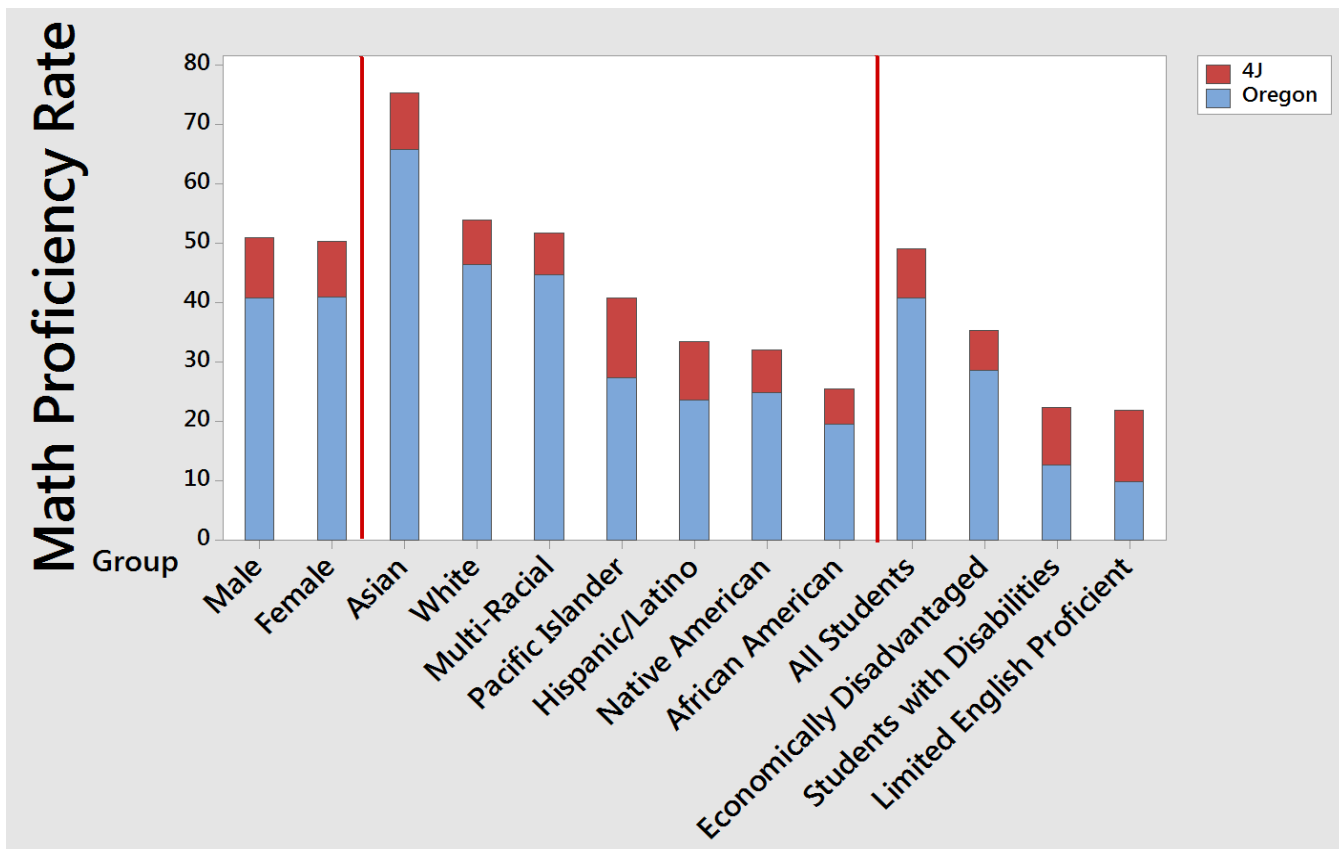
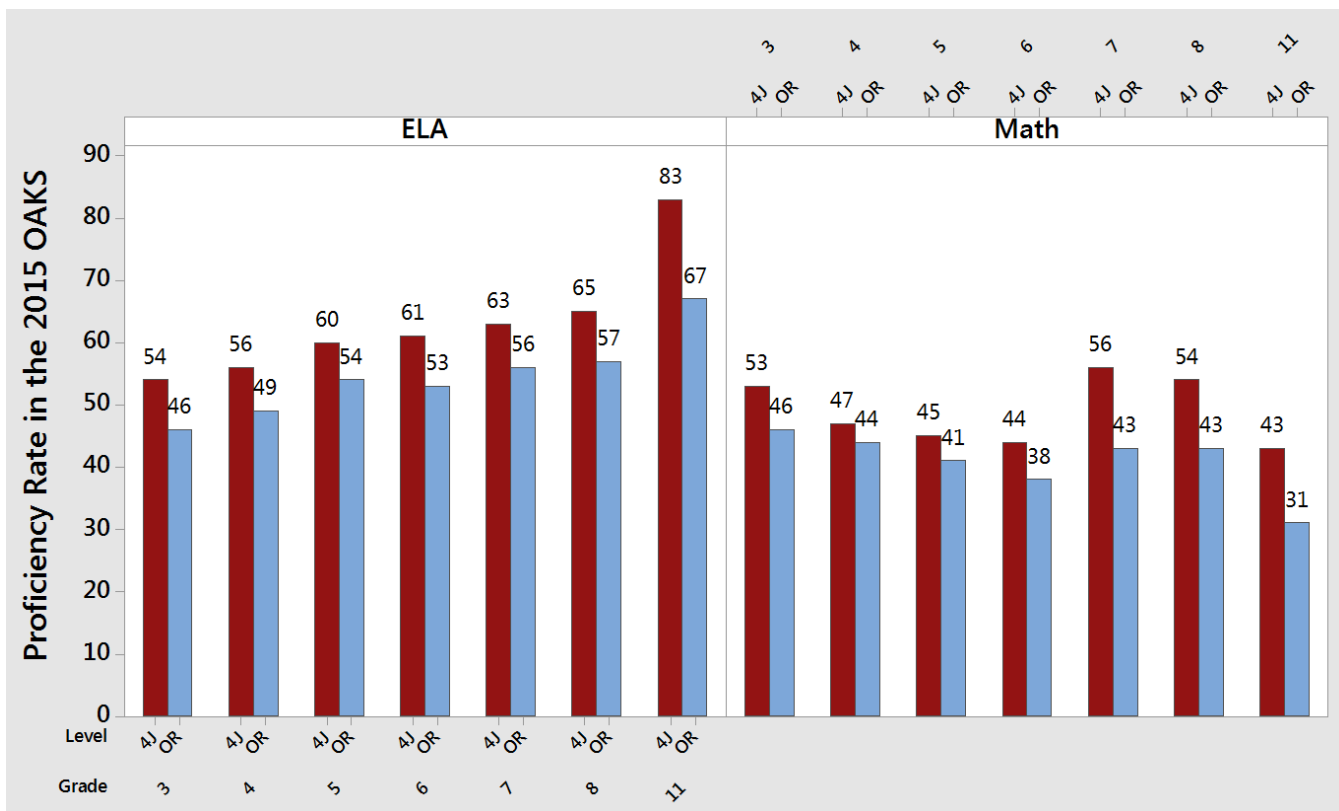
\*\* In 2013 there was a change in the way dropout rates are computed.

## Student Achievement in the Oregon Assessment of Knowledge and Skills (OAKS)

Results of the 2015 Oregon Assessment of Knowledge & Skills (OAKS) in 4J were consistently better than the statewide averages in every grade, for both English Language Arts and Math, and for every group of students, as shown in the charts below. These charts also show that significant achievement gaps are present both in 4J and Oregon when scores are broken down by group of students.

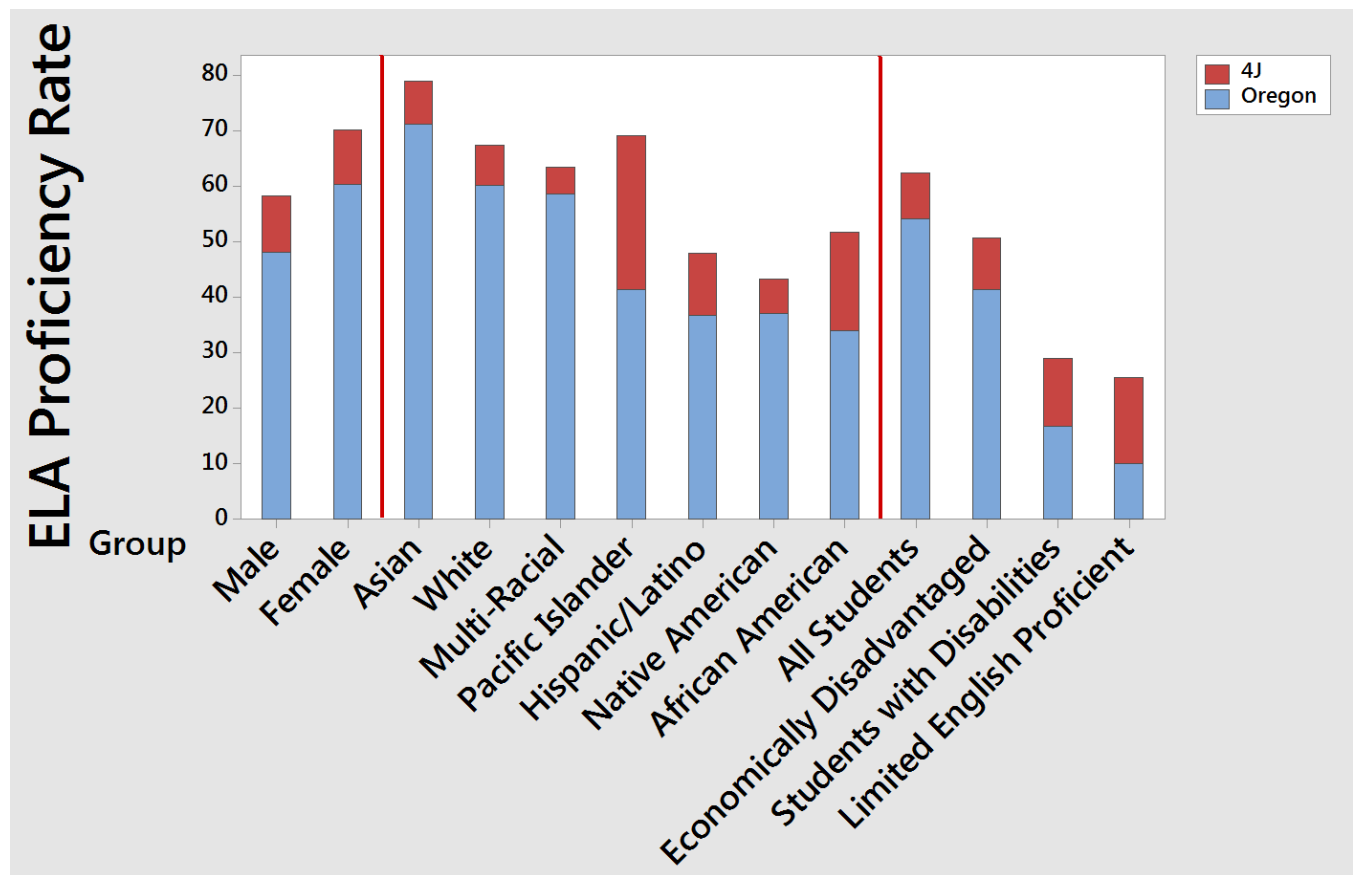


# About Our District





# About Our District



## State Report Card Results 2012–15

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. In 2015 the Oregon Accountability System was “paused” for one year due to the uncertainty created by the move to using Smarter Balanced Assessments in the Oregon Assessment of Knowledge and Skills (OAKS) and all school ratings were frozen in place from 2014.

# About Our District

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## High Schools

Schools	2012	2013	2014	2015
Early College & Career Options	NR	1	1	1
Churchill	Sa	4	4	4
North Eugene	N	3	2	2
Sheldon	O	4	3	3
South Eugene	O	4	3	3

## Middle Schools

Schools	2012	2013	2014	2015
Arts & Technology Academy	O	4	4	4
Cal Young	O	4	4	4
Kelly	Sa	3	3	3
Kennedy	O	4	4	4
Madison	Sa	3	4	4
Monroe	O	4	4	4
Roosevelt	O	5	4	4
Spencer Butte	O	4	5	5

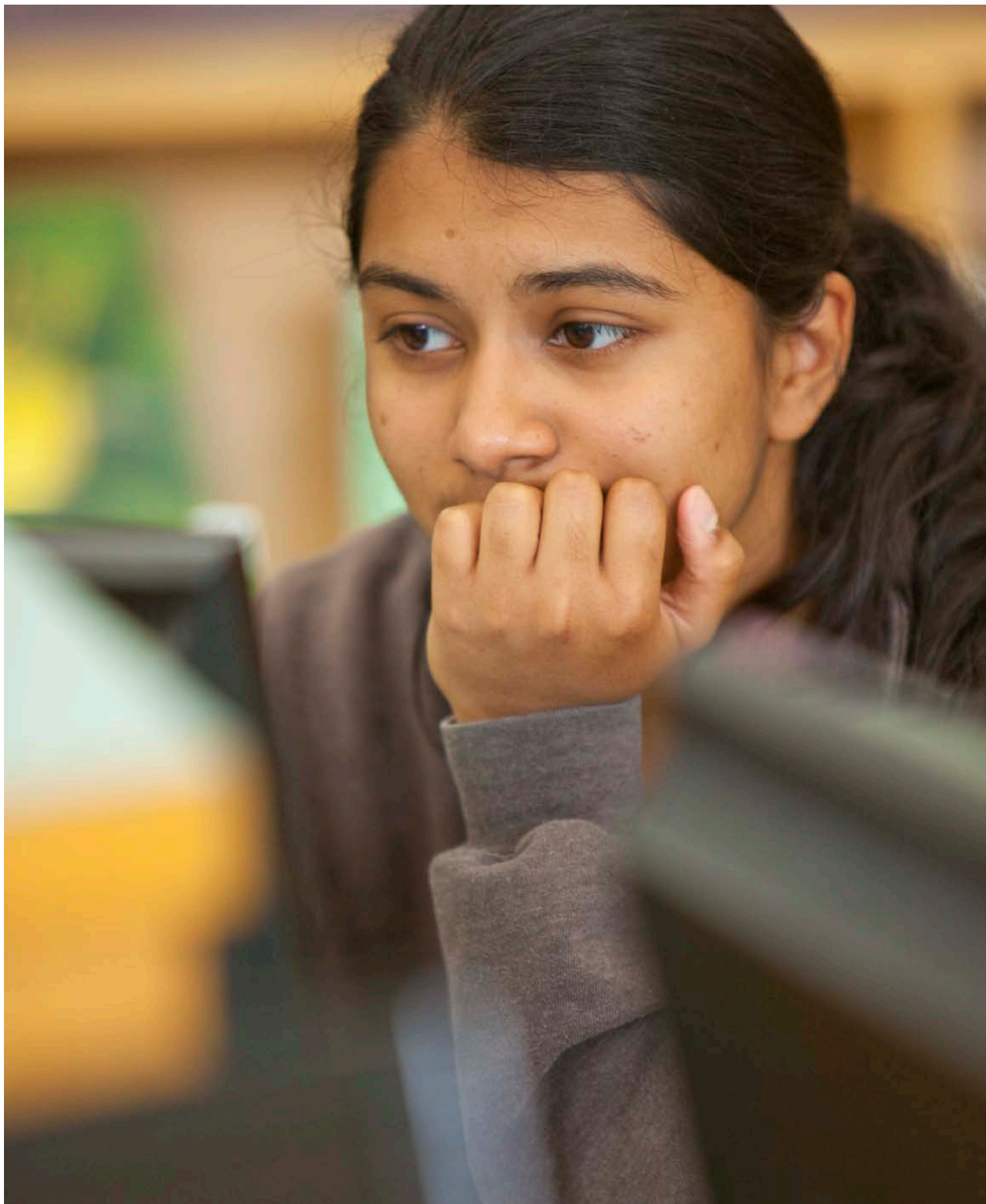
## Elementary Schools

Schools	2012	2013	2014	2015
Adams	O	4	3	3
Awbrey Park	Sa	4	4	4
Buena Vista	O	5	5	5
Camas Ridge	Sa	4	4	4
César Chavez	Sa	2	2	2
Charlemagne	O	4	4	4
Corridor	Sa	4	3	3
Edgewood	Sa	4	4	4
Edison	O	5	4	4
Family	O	4	4	4
Gilham	Sa	4	4	4
Holt	Sa	3	3	3
Howard	Sa	3	3	3
McCornack	Sa	4	3	3
River Road	Sa	3	3	3
Spring Creek	Sa	3	3	3
Twin Oaks	O	4	3	3
Willagillespie	N	4	4	4
Yujin Gakuen	O	4	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.



# 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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## **Board Goals**

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

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

These goals help us focus our efforts where improvement is most needed. They do not describe everything we are dedicated to doing. Although not all programs and services are specifically addressed in these goals, we are committed to providing a comprehensive education that meets the needs of each student.

These Board goals will allow us to focus our attention on a few key priorities to ensure that we can succeed; that we continue to work within our means; and that we can measure our progress along the way. Upon the Board's adoption of these goals and key results, the superintendent will develop superintendent, department, and school-level outcome goals that will help achieve the key results and will be listed in an area of superintendent responsibility in the Superintendent's Evaluation Process. When the superintendent succeeds, the Board succeeds.

### ***I. STUDENT ACHIEVEMENT***

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

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

This goal aligns with the Superintendent's Area of Responsibility 1-Student Achievement

### ***II. STAFF CAPACITY BUILDING***

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

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

This goal aligns with the Superintendent's Area of Responsibility 2-Staff Capacity Building

# Planning for the Future

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## **III. STEWARDSHIP OF DISTRICT RESOURCES**

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

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

This goal aligns with the Superintendent's Area of Responsibility 3-Stewardship of District Resources

## **IV. COMMUNITY ENGAGEMENT**

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

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

The District will engage in a comprehensive Community Engagement Process to be completed by September 2016.

This goal aligns with the Superintendent's Area of Responsibility 4-Stakeholder Engagement

## **V. TRANSITION NEW LEADERSHIP**

**Goal: Engage key community stakeholders to transition our new superintendent into a successful place to lead our district. This Board goal is being added to underscore the importance of having stable leadership for our district to ensure we are able to reach our other four goals.**

In order for our district to succeed in all of our other goals, we need to have stable and successful leadership for our team of professionals. As we have had quite a bit of change in the past few years, it will be important for the Board to commit to taking steps to ensure we have successful relationships with the superintendent and that we help him to be successful in his job and in the community.

This goal aligns with the Superintendent's Area of Responsibility 5-Leadership and Professionalism

*Adopted: January 20, 2016*

# Planning for the Future

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## **4J Vision 20/20**

Eugene School District 4J is looking to the future with 4J Vision 20/20, a strategic visioning and planning process to develop a roadmap for the next few years. The goal is to develop a shared vision and plan for the future of our schools and the future success of every student.

4J Vision 20/20 will develop a 3- to 5-year guiding plan for Eugene School District 4J. The plan will reflect what our community wants our school system to look like and where the District's limited resources should be targeted to best support student success.

The 4J Vision 20/20 collaborative community process began in March 2016 with an invitation to weigh in on the strengths, needs, values and priorities for the future of our community's public schools.

Next, a Visioning Committee composed of community stakeholders—parents, teachers, education administrators, business leaders, and other community members—will engage to develop a vision and plan for the school district.

The resulting district vision and plan will be presented to the School Board and the public in fall 2016.





Building the Budget  4J

# Building the Budget

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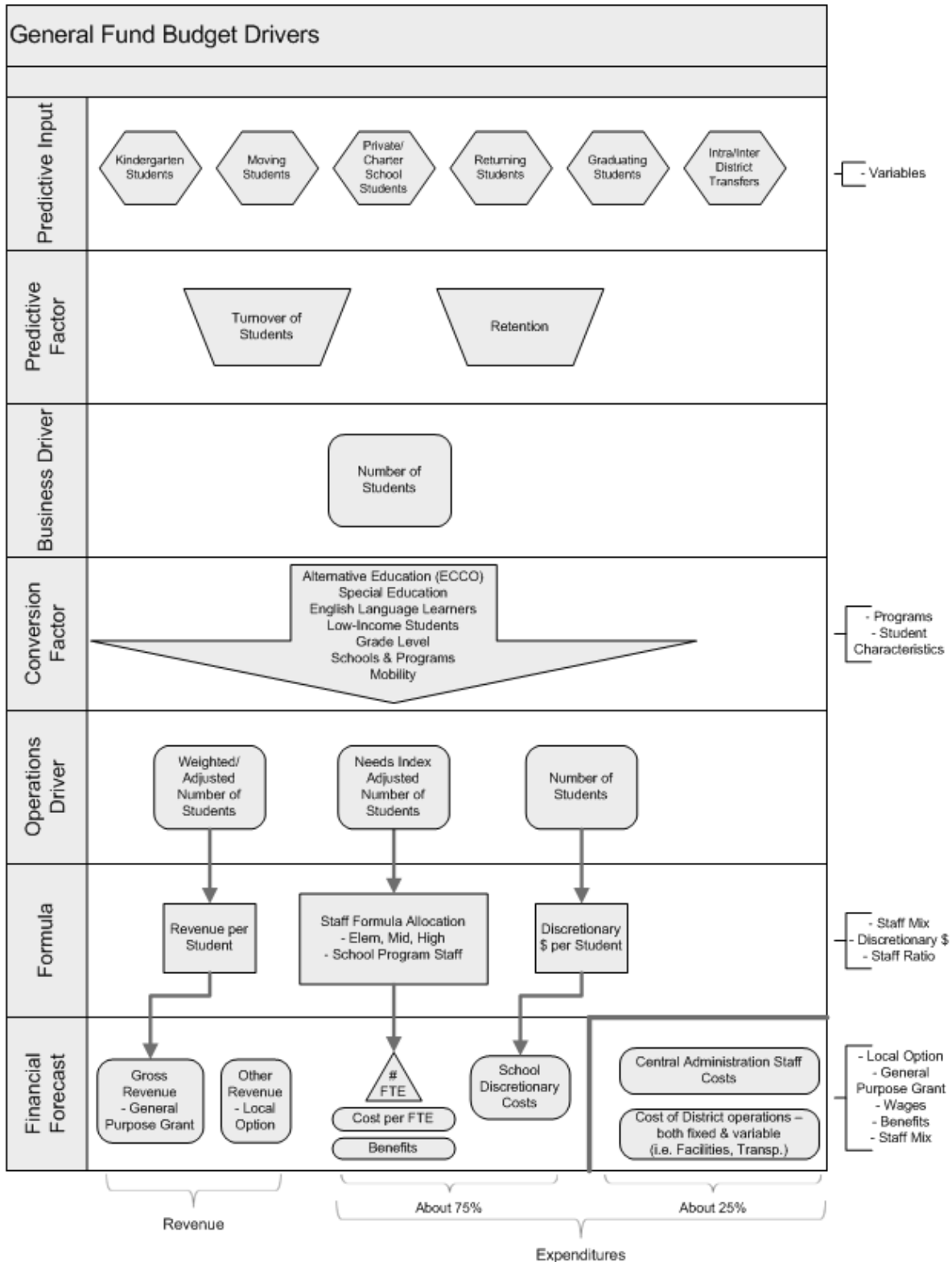
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# Building the Budget

## 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 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***

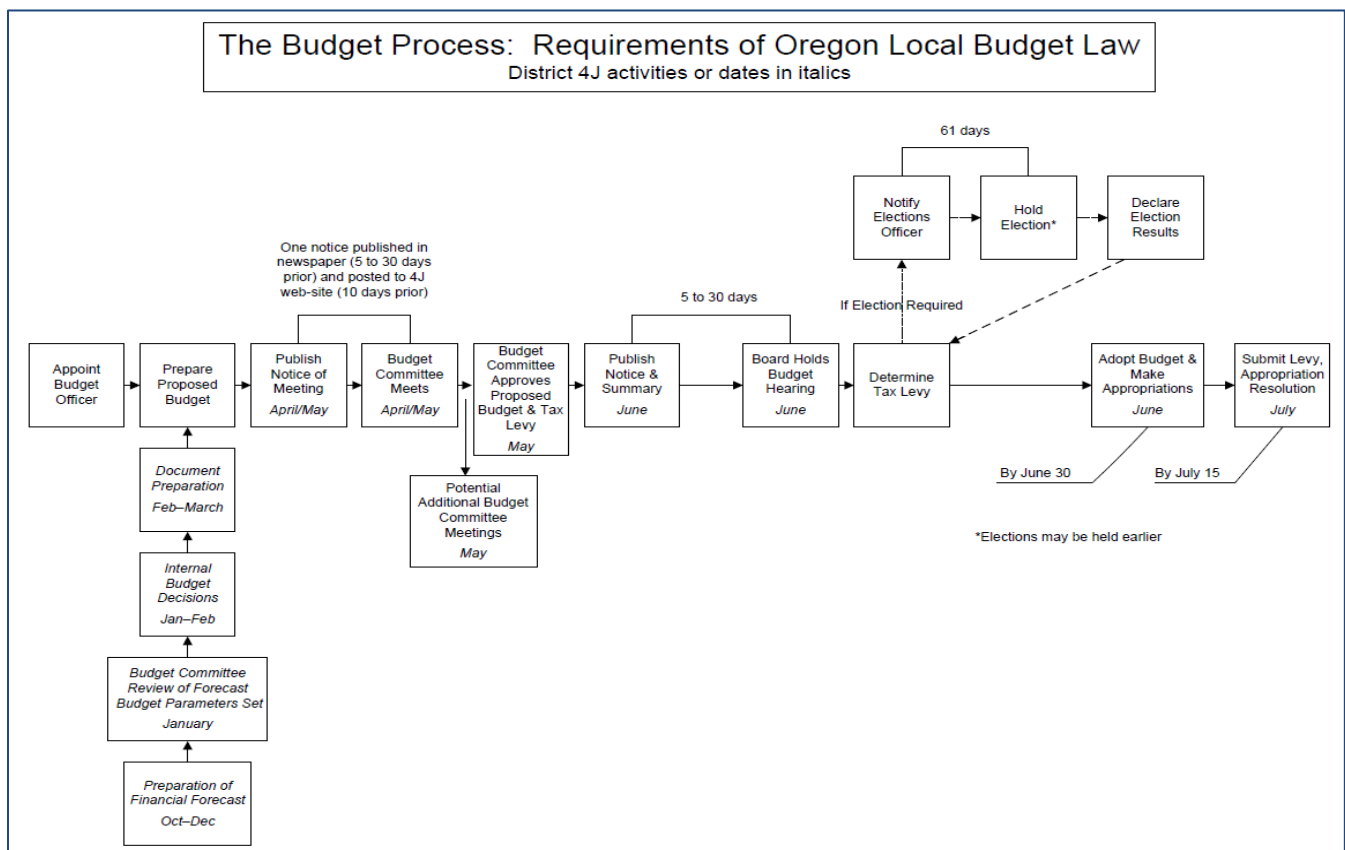
If the District receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

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 4, 2015
Budget Committee meeting: Presentation of five year financial forecast, introduce new members, elect officers and set meeting schedule	January 25, 2016
Publish notice of Budget Committee meeting on district's website at least 10 days before the meeting	April 22, 2016
Publish notice of Budget Committee meeting in newspaper 5-30 days before the meeting	April 25, 2016
Budget Committee meeting: Receive Superintendent's 2016-17 budget message and proposed budget, and receive public comment	May 2, 2016
Budget Committee meeting: Hold discussion and receive public comment	May 9, 2016
Budget Committee meeting: Approve Superintendent's 2016-17 proposed budget and declare tax rates and debt service levy	May 16, 2016
Publish notice of budget hearing 5 to 30 days before the hearing	May 25, 2016
Board meeting: Hold budget hearing	June 1, 2016
Board meeting: Enact resolutions to adopt budget, make appropriations, and impose and categorize taxes	June 14, 2016
Submit tax certification documents to assessor	July 15, 2016
Submit copy of complete budget document to county clerk	September 30, 2016



# 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 the District’s 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 \$7.38 billion. Unlike the previous biennium, \$7.258 billion will be split evenly between 2015-16 and 2016-17, with an additional \$118 million available in 2016-17 to fund district operations.

Funding Source	State Budget	State Budget	\$ Per Pupil (ADMw)		
	2013-15 Biennium	2015-17 Biennium	(Total Formula Revenue)		
			2014-15	2015-16	2016-17
State School Fund	\$6.55 billion (plus \$100 million for 14-15)	\$7.258 billion (plus \$118 million for 16-17)	\$7,178	\$7,230	\$7,402

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 (ADM<sub>r</sub>) for the coming year.

The State School Funding model adds additional weights for the following student populations:

- 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, expired in 2006 and has received multiple extensions with the last reauthorized payment in 2016. Since there is no indication of an additional extension, federal forest revenues have been excluded from State School Fund and District revenue estimates for 2016-17.

## **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 2016-17, growth in assessed value is estimated at 4% over 2015-16 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 2016-17 the compression loss is estimated at 1.11% 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 94.7% 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 45% 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 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.

# Building the Budget

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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 2016-17, growth in assessed value is estimated at 4% over 2015-16 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 2016-17 the compression loss is estimated at 43.4% 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 94.7% 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 45% of uncollected prior years’ property taxes will be received in 2016-17.

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 2016-17 budget assumes a collection rate of 94.7% (the percent of property taxes collected in Lane County in 2014-15). The estimate of uncollected tax is added to the total levy to ensure that the District collects enough to meet its debt service obligations.

The total certified levy is divided by assessed value (4% higher than 2015-16 assessed value) and multiplied by 1,000 to get the dollar tax rate. For 2016-17, the projected tax rate is \$1.5986.

# Building the Budget

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

	2015-16 Budget				2016-17 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	170,688,906		32,912,025	203,600,931	179,157,264		34,910,350	214,067,614
Total Resources	(109,894,906)		(12,143,834)	(122,038,740)	(115,013,264)		(12,809,865)	(127,823,129)
Revenue Required to Bal.	60,794,000	11,089,000	20,768,191	92,651,191	64,144,000	11,770,000	22,100,485	98,014,485
Constitutional Limit (Compression)	782,000	9,091,000		9,873,000	757,000	9,531,000		10,288,000
Uncollected Tax	3,538,275	645,392	1,208,731	5,392,398	3,589,897	658,722	1,236,880	5,485,499
Estimated Tax Imposed	65,114,275	20,825,392	21,976,922	107,916,589	68,490,897	21,959,722	23,337,365	113,787,984
Total Certified Levy	65,114,275	20,825,392	21,976,922	107,916,589	68,490,897	21,959,722	23,337,365	113,787,984
	<b>2015-16 Actual</b>				<b>2016-17 Projected</b>			
Tax Rate	\$4.7485	\$1.5000	\$1.5605 <sup>3</sup>	\$7.8090	\$4.7485	\$1.5000	\$1.5986 <sup>3</sup>	\$7.8471
Assessed Value (bonds approved before 2001) <sup>2</sup>				\$13,869,559,768			\$0.3533	\$14,424,342,159
Assessed Value (bonds approved after 2001)				\$14,084,761,944			\$1.2453	\$14,648,152,422
							\$1.5986	

<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.

## Tax Rate Comparison

	2012-13	2013-14	2014-15	2015-16	2016-17 Budget
<b>Permanent Tax Rate</b>	\$4.7485	\$4.7485	\$4.7485	\$4.7485	\$4.7485
<b>Operating Levy</b>					
<b>Local Option Levy</b>	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000
<b>Debt Service Levy</b>	\$1.1299 <sup>1</sup>	\$1.5951 <sup>2</sup>	\$1.5817 <sup>3</sup>	\$1.5605	\$1.5986 <sup>4</sup>

<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.

<sup>4</sup> Reflects the proposed issuance of a portion of bonds approved in May 2011 and 2013.

# Building the Budget

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## 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 2016-17, 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 2016-17, the District expects to receive approximately \$2.6 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 2016-17, the District expects to receive approximately \$0.15 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 remitted to the District by schools (currently set at 66% of fee collections). For 2016-17, the District expects to receive about \$0.38 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 2016-17, the District expects to receive about \$1.48 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 2016-17, the District expects to receive about \$0.23 million in rental revenue.

# Building the Budget

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## **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 2015-16 approved indirect rate of 6.6% of direct charges. For 2016-17, the District expects to receive approximately \$0.65 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 target 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.

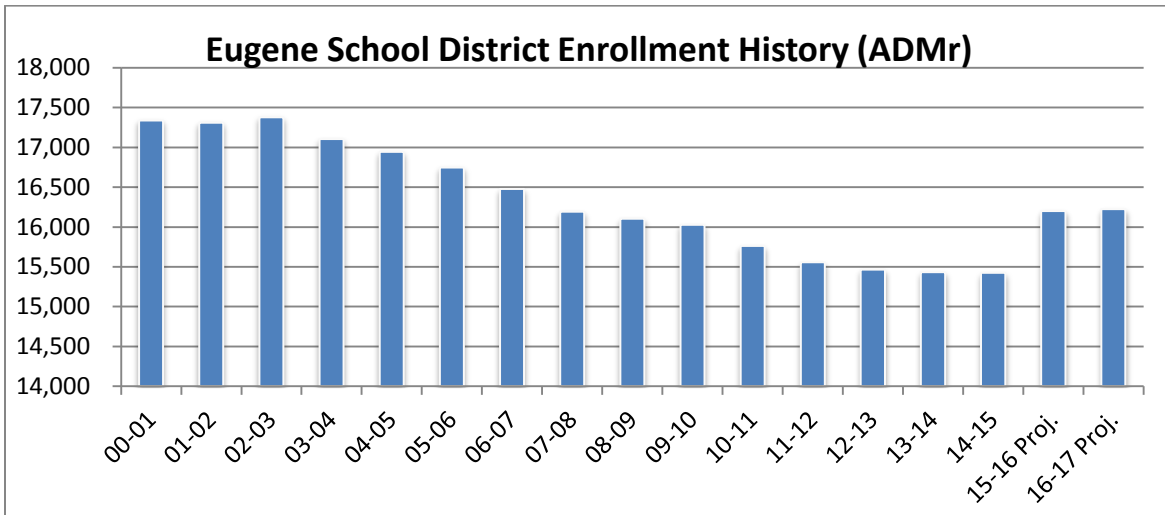
#### ***Enrollment***

##### **Enrollment History**

During the past several decades Eugene School District 4J has experienced steady enrollment declines. 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 enrollment levels, as has the economic recovery of recent years. Beginning in 2015-16, kindergarten students are counted at 1.0 ADM, having a positive effect on the District's enrollment.

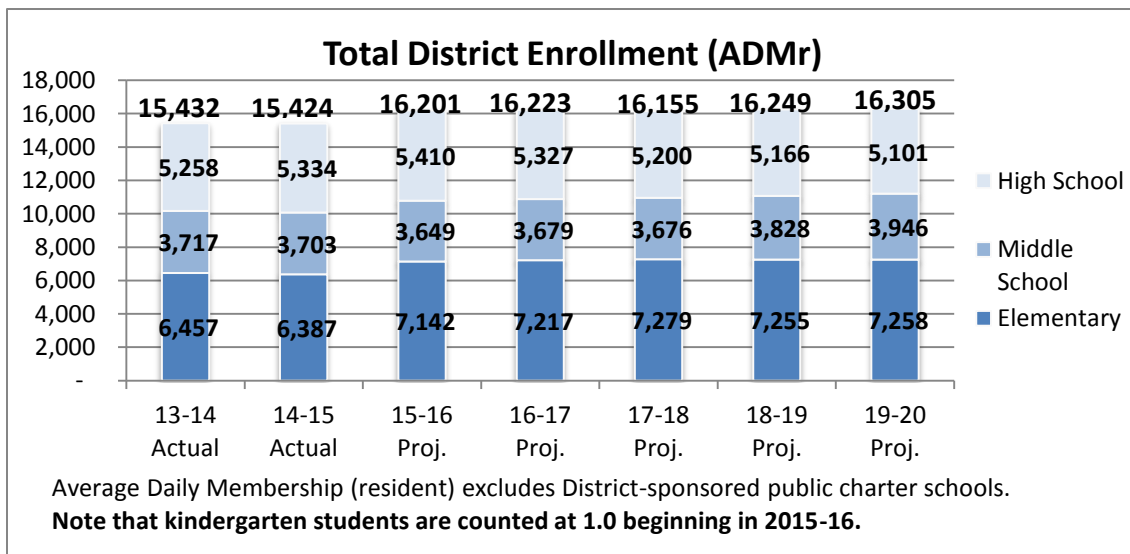
# Building the Budget



*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. Beginning in 2015-16, kindergarten students are counted at 1.0 ADM due to the beginning of full-day kindergarten. 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. ADMr for 2016-17 is projected to be 16,223.





# 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 2016-17 on our past experience.

# Building the Budget

## Eugene School District 2016-17 Enrollment Projection Summary by School and Region (headcount, K=1.0)

Churchill Region												
	10/1/2015 Enrollment	2016-17 Projection	Projected Change		10/1/2015 Enrollment	2016-17 Projection	Projected Change		10/1/2015 Enrollment	2016-17 Projection	Projected Change	
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>				
César E. Chávez	434	435	1	Arts & Tech.	312	365	53	Churchill	1,207	1,211	4	
Family School	143	139	(4)	Kennedy	436	419	(17)					
McCornack	361	368	7		748	784	36					
Twin Oaks	243	242	(1)									
	<u>1,181</u>	<u>1,184</u>	<u>3</u>									

North Eugene Region												
	10/1/2015 Enrollment	2016-17 Projection	Projected Change		10/1/2015 Enrollment	2016-17 Projection	Projected Change		10/1/2015 Enrollment	2016-17 Projection	Projected Change	
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>				
Awbrey Park	418	426	8	Kelly	399	430	31	North Eugene	924	890	(34)	
Corridor	260	275	15	Madison	434	418	(16)					
Howard	412	413	1		833	848	15					
River Road	339	366	27									
Spring Creek	322	312	(10)									
Yujin Gakuen	295	325	30									
	<u>2,046</u>	<u>2,117</u>	<u>71</u>									

Sheldon Region												
	10/1/2015 Enrollment	2016-17 Projection	Projected Change		10/1/2015 Enrollment	2016-17 Projection	Projected Change		10/1/2015 Enrollment	2016-17 Projection	Projected Change	
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>				
Bertha Holt	534	534	-	Cal Young	501	476	(25)	Sheldon	1,463	1,459	(4)	
Buena Vista	428	452	24	Monroe	520	524	4					
Gilham	545	541	(4)		1,021	1,000	(21)					
Willagillespie	502	501	(1)									
	<u>2,009</u>	<u>2,028</u>	<u>19</u>									

South Eugene Region												
	10/1/2015 Enrollment	2016-17 Projection	Projected Change		10/1/2015 Enrollment	2016-17 Projection	Projected Change		10/1/2015 Enrollment	2016-17 Projection	Projected Change	
<u>Elementary Schools</u>				<u>Middle Schools</u>				<u>High School</u>				
Adams	472	473	1	Roosevelt	599	607	8	South Eugene	1,461	1,498	37	
Camas Ridge	420	406	(14)	Spencer Butte	442	434	(8)					
Charlemagne	332	340	8		1,041	1,041	-					
Edgewood	393	379	(14)									
Edison	366	369	3									
	<u>1,983</u>	<u>1,967</u>	<u>(16)</u>									

Total Projected Eugene School District Enrollment			
	10/1/2015 Enrollment	2016-17 Projection	Projected Change
Total Elementary School Enrollment	7,219	7,296	77
Total Middle School Enrollment	3,643	3,673	30
Total High School Enrollment	5,055	5,058	3
District-wide Alternative Education High School - ECCO	306	217	(89)
<b>Total</b>	<b>16,223</b>	<b>16,244</b>	<b>21</b>

# Building the Budget

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

The District uses a target 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 0.25 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 1-5, initial staffing would be 3.73 FTE (100 students ÷ 26.84 staffing ratio). However, as elementary school staffing is allocated in 0.25 FTE increments, we would round this to 3.75 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. Target staffing ratios increased sharply during the economic downturn, but have stabilized with the return of economic growth. For 2015-16 the District saw a decline in the overall staffing ratio for grades K-5 due to the implementation of full-day kindergarten. As part of this implementation the target student-to-teacher staffing ratio for kindergarten was set at 23. This ratio improved the overall K-5 staffing ratio by 1.13, and added 28.5 additional FTE to address the full-day instructional plan.

	2013-14	2014-15	2015-16*	2016-17	Change
<b>“Target Staffing Ratio - Represents 1 Licensed FTE for Every ___ Students”</b>					
Kindergarten			23.00	23.00	
Grades K-5	27.45	27.15	26.98	26.98	-0.47
Grades 6-8	28.65	28.15	28.06	28.06	-0.59
Grades 9-12	29.79	29.22	29.18	29.18	-0.61

### **\* Implementation of targeted Student:Teacher ratio for kindergarten to address the full-day program**

*Note: Student:Teacher ratios at each school will differ from this ratio due to the following factors: 1) impact of the Needs Index; 2) rounding allocated FTE to the nearest 0.25 FTE (elementary and high schools) or 0.20 FTE (middle schools); 3) allocations to schools approved by the Superintendent outside of the staffing formula. They may also change throughout the school year as additional staffing is allocated to address class size or operational issues.* **Table Revised May 9, 2016 to reflect Target Staffing Ratios**

## **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.

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- English language learners (5% of the score): the percentage of students identified as English language learners at the school.

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.

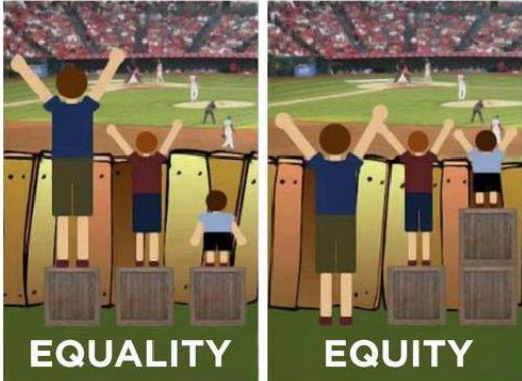
## NEEDS INDEX: WHY DO WE USE IT?

**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.



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## Needs Index

Weights >>>	50%	15%	5%	30%	100%
SCHOOL	% FRL	% SPED	% LEP	% Mobility	Needs Index
Adams	40.0	14.6	0.8	16.0	27.1
Awbrey Park	56.0	14.8	1.2	21.4	36.7
Buena Vista	37.1	4.2	6.8	10.3	22.6
Camas Ridge	43.3	9.8	2.9	16.0	28.1
César E. Chávez	79.5	16.1	14.1	33.3	52.9
Charlemagne	20.8	3.9	0.3	4.9	12.5
Corridor	41.9	11.2	0.4	7.2	24.8
Edgewood	30.8	13.5	0.8	21.5	23.9
Edison	30.3	10.7	1.6	25.2	24.4
Family School	51.0	11.9	0.7	3.1	28.3
Gilham	40.7	13.9	2.8	20.0	28.6
Holt	57.3	16.9	6.6	22.8	38.4
Howard	74.5	17.0	4.1	25.2	47.6
McCornack	69.5	9.7	8.0	27.2	44.8
River Road/El Camino del Río	75.2	7.7	21.8	34.4	50.2
Spring Creek	57.5	20.5	3.4	21.6	38.4
Twin Oaks	49.0	9.1	0.8	19.8	31.8
Willagillespie	48.4	9.6	3.4	22.5	32.6
Yujin Gakuen	40.0	5.1	4.7	5.9	22.8
Arts & Technology Academy	71.2	9.6	1.0	21.0	43.4
Cal Young	28.5	9.0	1.2	12.7	19.5
Kelly	63.4	11.3	2.3	23.6	40.6
Kennedy	51.4	16.1	0.9	16.9	33.2
Madison	53.0	15.0	0.0	15.5	33.4
Monroe	46.9	13.8	1.7	17.8	31.0
Roosevelt	27.4	7.2	0.8	18.2	20.3
Spencer Butte	33.9	12.7	0.5	15.9	23.6
Churchill	50.5	11.8	1.2	26.4	35.0
Early College & Career Options	48.7	8.5	0.3	218.7	91.3
North Eugene	57.4	13.0	1.3	39.7	42.6
Sheldon	28.4	9.0	0.2	34.6	25.9
South Eugene	28.7	7.3	0.3	18.0	20.8

FRL - percentage of students receiving free and reduced price lunches

SPED - percentage of students receiving special education services

LEP - percentage of students identified as English language learners

MOBILITY - percentage of students who entered or exited school

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## *School Staffing Methodology*

### **General Licensed Staff Allocation**

#### *Classroom Allocations*

The process begins when the District 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 target 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 0.25 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.

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.

#### *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

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grade level and purpose. As a result, schools within each grade level may not receive the same level of program staffing. For 2016-17, licensed program staffing allocations include:

- Elementary – 10.4 FTE for counselors (an increase of 5.4 FTE)
- 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 11.25 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 2016-17, classified classroom and school allocations include:

- Elementary – 232.0 hours (29 FTE) for kindergarten education assistants allocated to schools based on their projected kindergarten enrollment, and approximately 231 hours (28.88 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 2016-17, classified program staffing allocations include:

- Elementary – 152 hours (19.0 FTE) for office management, 9.5 hours (1.19 FTE) for crossing guards, 9.6 hours (1.2 FTE) for schools with enrollment over 450 students, and 263 hours (32.88 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.

## 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

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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 administrators’ 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 government entities 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.
- 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



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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 2015-16 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 general funding for head and assistant coaches for various sports. The only sport supported at the middle school level is 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.

## **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

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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 2016-17, per pupil allocations are \$82.16 for elementary schools, \$101.69 for middle schools, and \$128.86 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 2016-17, school discretionary budgets have been increased to reflect expected cost increases of 1.8% (based on the Portland Consumer Price Index).

# Building the Budget

## BUDGETING GUIDELINES - 2016-17 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	473	\$38,862	\$5,169	\$2,787		\$46,818
109	Awbrey Park	426	35,000	5,613	2,787		43,400
270	Bertha Holt	534	43,873	6,678	2,787		53,338
373	Buena Vista	452	37,136	4,962	2,787		44,885
282	Camas Ridge	406	33,357	4,439	2,787		40,583
320	Cesar Chavez	435	35,740	6,186	2,787		44,713
189	Charlemagne	340	27,934	4,234	2,787		34,955
372	Corridor	275	22,594	2,670	1,934		27,198
248	Edgewood Community	379	31,139	4,051	2,787		37,977
170	Edison	369	30,317	4,412	2,787		37,516
375	Family School	139	11,420	2,111	1,081	4,398	19,010
193	Gilham	541	44,449	7,151	2,787		54,387
213	Howard	413	33,932	7,121	2,787		43,840
265	McCormack	368	30,235	5,228	2,787		38,250
307	River Road	366	30,071	4,909	2,787		37,767
326	Spring Creek	312	25,634	4,026	2,787		32,447
343	Twin Oaks	242	19,883	3,315	2,787	317	26,302
364	Willagillespie	501	41,162	6,158	2,787		50,107
371	Yujin Gakuen	325	26,702	3,155	1,934		31,791
	Total	7,296	\$599,440	\$91,588	\$49,541	\$4,715	\$745,284

\* Enrollment projected as of December 21, 2015.

\$82.16 Per Pupil Amount - General Fund  
\$39.62 Additional Per Pupil Amount - Small Schools

## BUDGETING GUIDELINES - 2016-17 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	365	\$37,117	\$5,853	\$8,354	\$1,630	\$2,108	\$55,062
506	Cal Young	476	48,404	5,980	8,354		2,557	65,295
524	Kelly	430	43,727	6,660	8,354		2,294	61,035
545	Kennedy	419	42,608	5,654	8,354		1,953	58,569
554	Madison	418	42,506	5,563	8,354		2,123	58,546
557	Monroe	524	53,286	6,090	8,354		2,697	70,427
566	Roosevelt	607	61,726	6,922	8,354		3,146	80,148
578	Spencer Butte	434	44,133	5,454	8,354		2,216	60,157
	Total	3,673	\$373,507	\$48,176	\$66,832	\$1,630	\$19,094	\$509,239

\* Enrollment projected as of December 21, 2015.

\*\* Based on projected sixth grade enrollment.

\$101.69 Per Pupil Amount - General Fund  
\$46.57 Additional Per Pupil Amount - Small Schools

# Building the Budget

## BUDGETING GUIDELINES - 2016-17 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 Membership	International High School Payback **	General Fund Total
640	North	890	\$114,685	\$12,104	\$109,904	\$1,048	\$11,390		\$249,131
652	Sheldon (1)	1,166	169,129	15,422	109,904	1,048		3,837	299,340
660	South (2)	1,070	165,456	18,462	109,904	1,048		6,066	300,936
678	Churchill (3)	976	140,908	14,876	109,904	1,048		2,880	269,616
610	Early College & Career Options	217	27,963		10,297				38,260
661	International High School	956	61,595		2,419		11,390	(12,784)	62,620
Total		5,275	\$679,736	\$60,864	\$452,332	\$4,192	\$22,780	-	\$1,219,904

\* Enrollment projected as of December 21, 2015.

\*\* International High School is budgeted to pay \$16.51 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 to cover International Baccalaureate related training costs.

\$128.86 Per Pupil Amount - General Fund  
\$64.43 IHS Per Pupil Amount - General Fund

Notes: (1) Allocation includes 50% Per Pupil Allocation for 293 IHS students  
(2) Allocation includes 50% Per Pupil Allocation for 428 IHS students  
(3) Allocation includes 50% Per Pupil Allocation for 235 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 2016-17 is approximately \$0.66 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 2016-17, 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% (\$0.28 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, cost of living adjustments, 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 (2016-17 increase is 1.8% 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. On March 16, 2016, the District Board approved a charter proposal for Twin Rivers Charter School for a three-year term. Board approval is contingent upon the successful negotiation of a charter contract with the District. The 2016-17 budget includes projected state school funding and estimated payments to the Twin Rivers Charter School along with the four charter schools currently 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:

# Building the Budget

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- 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
- 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 (ADM<sub>r</sub>), 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 to \$150,000 for building and business personal property damages and public entity liability for each

# Building the Budget

covered event. Other appropriations in the General Fund include budgets for liability and property insurance as well as deductibles as described.

## ***Debt Retirement – Short Term Borrowing***

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 2016–17. 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	Total
	<b>General Fund</b>		17,361	2	330,000	169,000	1	1	<b>516,365</b>
	<b>Nutrition Svcs.</b>	137,494				32,000			<b>169,494</b>
	<b>Risk Mgmt.</b>	875,000							<b>875,000</b>
<b>To</b>	<b>Lcnd. Ins. Res.</b>	135,000							<b>135,000</b>
	<b>Clas. Ins. Res.</b>	75,000							<b>75,000</b>
	<b>Admin. Ins. Res.</b>	40,000							<b>40,000</b>
	<b>Total</b>	<b>1,262,494</b>	<b>17,361</b>	<b>2</b>	<b>330,000</b>	<b>201,000</b>	<b>1</b>	<b>1</b>	<b>1,810,859</b>

## ***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.

## ***Operations Reserve***

A total of \$3.7 million has been set aside in 2016-17 to address a projected budget shortfall in 2017-18. As noted in the District’s December 2015 long term financial forecast, the Public Employee Retirement System (PERS) rate paid by the District is projected to increase significantly beginning in 2017-18. By setting aside funds to help offset this increase the District hopes to minimize the need for budget cuts in the coming year.

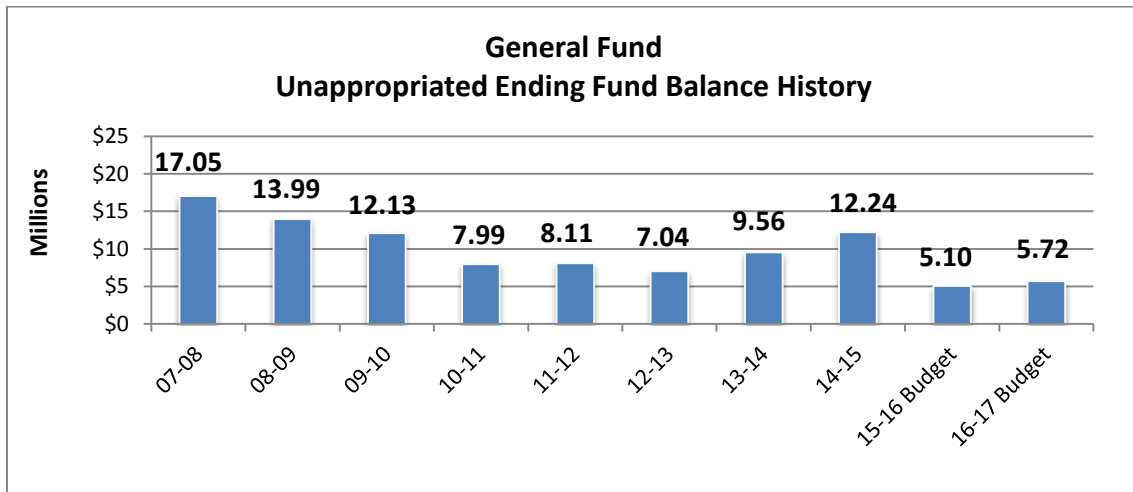
Should this concern be resolved through future legislative actions, the Superintendent may propose and the Board approve using reserve funds to address other District operational needs or Board priorities. Use of this reserve will require Board approval through resolution or the adoption of a supplemental budget.

# Building the 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.



## **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 2016-17 the District's estimate of available grant funding is \$15.16 million (1.8% decrease from 2015-16.)

### **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 2016-17 the District estimates that \$5.7 million in current and prior year savings will be available to schools and departments.



# Building the Budget

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## ***Student Body Fund***

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 2016-17 the District estimates that \$8.2 million will be available to provide additional staffing within schools, support school based programs and initiatives, and provided funding for clubs, activities and athletics. 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 2016-17 to cover payments due in July or August 2017 and recorded as expenditures in 2017-18. 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 \$39.9 million in 2016-17 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 Fund for fiscal year 2016-17 are approximately \$78.4 million.

## **Nutrition Services Fund**

The Nutrition Services Fund accounts for the revenue and expenditures of the District's meal programs which is managed by a contracted service company, Sodexo, under a five year contract that runs from 2013-18. 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 \$2.57 million while food and other expenses are estimated to be \$2.51 million. The Nutrition Services department provides meals in four high schools, eight middle schools, and nineteen elementary schools.

# Building the Budget

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## **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 funds:

### ***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 (2016-17 – \$1,200 for licensed and administrative staff and \$1,080 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 2016-17 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. The fund's primary resource is a \$20 monthly employee contribution, and expenditures consist mainly of services provided by the clinic.

## **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 2016-17, \$1.5 million is budgeted in the General Fund to cover these costs.

For additional information regarding Postemployment Benefits plans please see the District's latest Comprehensive Annual Financial Report at: <http://www.4j.lane.edu/finance/docs/>.

# 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	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Proposed Budget	5-Year Difference	2016-17 Salary Cost
<b>Classroom Services and Support<sup>1</sup></b>							
<b>Elementary Schools</b>							
<i>Licensed</i>							
Classroom Teachers	249.802	220.630	251.000	289.800	302.550	52.748	\$ 18,852,194
Counselors	5.000	5.000	5.000	5.000	10.400	5.400	\$ 648,034
<i>Classified</i>							
Attendance Clerk	0.250	-	-	-	-	(0.250)	\$ -
Bilingual Educational Assist	4.206	6.299	5.360	5.560	6.351	2.145	\$ 166,578
Department Assistant	0.920	1.000	-	-	-	(0.920)	\$ -
Department Secretary	0.375	0.500	0.500	0.500	-	(0.375)	\$ -
Educational Assistant	21.479	19.228	18.000	15.440	17.554	(3.925)	\$ 505,196
Elem School Secretary	18.500	17.000	18.500	19.000	19.000	0.500	\$ 683,200
Elementary Schl Asst	2.399	5.824	4.390	3.050	3.155	0.756	\$ 81,356
Kinder Educational Assistant	6.277	7.292	11.270	27.330	29.000	22.723	\$ 821,957
Library IMC Asst	-	-	-	0.130	-	-	\$ -
Office Support Bicult/Biling	2.159	1.937	1.000	1.580	2.146	(0.013)	\$ 59,303
School Crossing Guard	1.188	1.187	1.180	1.210	1.188	-	\$ 21,252
School Plus Program Coord	0.500	-	0.500	0.190	-	(0.500)	\$ -
Technology Integration Assistant	-	-	-	0.750	-	-	\$ -
<i>Administrators</i>							
Elementary Principal	17.000	17.500	17.500	17.500	17.500	0.500	\$ 1,752,757
<i>Licensed Staff</i>	254.802	225.630 <sup>2</sup>	256.000	294.800	312.950	58.148	\$ 19,500,228
<i>Classified Staff</i>	58.253	60.267	60.700	74.740	78.394	20.141	\$ 2,338,842
<i>Professional Staff</i>	-	-	-	-	-	-	\$ -
<i>Administrators</i>	17.000	17.500	17.500	17.500	17.500	0.500	\$ 1,752,757
<b>Subtotal Elementary School</b>	<b>330.055</b>	<b>303.397</b>	<b>334.200</b>	<b>387.040</b>	<b>408.844</b>	<b>78.789</b>	<b>\$ 23,591,827</b>
<b>Middle Schools</b>							
<i>Licensed</i>							
Classroom Teachers	136.330	127.670	131.800	130.000	131.000	(5.330)	\$ 8,162,741
Counselors	7.500	8.000	8.000	8.000	8.000	0.500	\$ 498,488
<i>Classified</i>							
Bilingual Educational Assist	0.125	0.360	0.700	0.228	-	(0.125)	\$ -
Department Assistant	0.607	2.771	0.200	-	-	(0.607)	\$ -
Department Secretary	0.406	0.120	-	0.250	-	(0.406)	\$ -
Education Skills Trainer	0.493	-	0.740	0.250	0.230	(0.263)	\$ 8,399
Educational Assistant	1.327	1.367	2.060	0.730	1.452	0.125	\$ 40,024
Middle School Attendance Clerk	6.719	5.550	8.010	8.000	8.000	1.281	\$ 229,712
Middle School Secretary	7.500	8.731	7.500	8.000	8.000	0.500	\$ 318,452
Read Right Educational Assist	0.300	-	0.300	-	-	(0.300)	\$ -
Records & Scheduling Asst	8.000	6.500	8.000	8.000	8.000	-	\$ 263,125
School Crossing Guard	0.375	0.250	0.380	0.380	0.375	-	\$ 6,708
School Volunteer Coordinator	0.375	0.534	-	-	-	(0.375)	\$ -
Student Supervision Assistant	2.777	3.755	1.670	3.753	3.752	0.975	\$ 87,167

# Building the Budget

Eugene School District 4J	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Proposed Budget	5-Year Difference	2016-17 Salary Cost
<b>Administrators</b>							
Secondary Asst Principal	8.000	8.000	8.000	8.000	8.000	-	\$ 720,974
Secondary Principal	7.500	7.500	7.500	7.500	8.000	0.500	\$ 862,720
<i>Licensed Staff</i>	143.830	135.670 <sup>2</sup>	139.800	138.000	139.000	(4.830)	\$ 8,661,229
<i>Classified Staff</i>	29.004	29.938	29.560	29.591	29.809	0.805	\$ 953,587
<i>Professional Staff</i>	-	-	-	-	-	-	\$ -
<i>Administrators</i>	15.500	15.500	15.500	15.500	16.000	0.500	\$ 1,583,694
<b>Subtotal: Middle Schools</b>	<b>188.334</b>	<b>181.108</b>	<b>184.860</b>	<b>183.091</b>	<b>184.809</b>	<b>(3.525)</b>	<b>\$ 11,198,510</b>
<b>High Schools</b>							
<b>Licensed</b>							
Classroom Teachers	192.300	181.790	196.570	199.070	201.120	8.820	\$ 12,535,465
Counselors	11.000	10.000	10.000	10.750	10.000	(1.000)	\$ 623,110
High School Extra-Curricular	5.950	6.200	6.200	6.200	6.200	0.250	\$ 386,328
<b>Classified</b>							
Bilingual Educational Assist	0.739	-	1.000	0.780	-	(0.739)	\$ -
Career Center Assistant	1.000	2.098	2.500	1.250	0.458	(0.542)	\$ 12,288
Career Center Specialist	0.425	-	-	-	-	(0.425)	\$ -
Department Assistant	1.750	2.500	2.000	0.750	1.230	(0.520)	\$ 35,606
Department Secretary	4.375	5.038	4.850	4.650	3.000	(1.375)	\$ 108,961
Educational Assistant	3.150	5.000	0.420	0.880	3.400	0.250	\$ 95,112
Finance Clerk	4.000	4.000	4.000	4.000	4.000	-	\$ 162,509
General Services Assistant	0.750	0.742	1.000	0.850	-	(0.750)	\$ -
High School Attendance Clerk	3.250	1.817	3.400	4.380	4.500	1.250	\$ 150,472
High School Secretary	4.711	4.000	2.700	4.750	5.000	0.289	\$ 211,834
Post Grad Planning Specialist	-	-	4.000	4.235	4.432	4.432	\$ 144,783
Program Coordinator	-	-	-	0.550	0.194	0.194	\$ 8,813
Program Coord Assistant	-	0.500	-	1.000	2.000	2.000	\$ 67,043
Read Right Educational Assist	1.200	0.770	1.750	0.500	-	(1.200)	\$ -
Registrar	4.750	4.750	4.750	4.750	4.750	-	\$ 207,045
School Volunteer Coordinator	0.500	-	-	-	-	(0.500)	\$ -
Student Supervision Assistant	4.125	5.930	4.800	5.881	5.874	1.749	\$ 136,224
Voc Training Assistant	2.888	1.194	1.000	1.000	-	(2.888)	\$ -
<b>Administrators</b>							
Secondary Asst Principal/Program Administrator	8.000	8.000	9.000	9.000	8.000	-	\$ 741,020
Secondary Principal	4.000	4.000	4.000	4.000	4.000	-	\$ 471,258
<i>Licensed Staff</i>	209.250	197.990 <sup>2</sup>	212.770	216.020	217.320	8.070	\$ 13,544,903
<i>Classified Staff</i>	37.613	38.339	38.170	40.206	38.838	1.225	\$ 1,340,690
<i>Professional Staff</i>	-	-	-	-	-	-	\$ -
<i>Administrators</i>	12.000	12.000	13.000	13.000	12.000	-	\$ 1,212,278
<b>Subtotal: High Schools</b>	<b>258.863</b>	<b>248.329</b>	<b>263.940</b>	<b>269.226</b>	<b>268.158</b>	<b>9.295</b>	<b>\$ 16,097,871</b>

Note: table revised May 9, 2016 – 3.8 FTE High School teachers allocated as Media Specialists by schools

# Building the Budget

Eugene School District 4J	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Proposed Budget	5-Year Difference	2016-17 Salary Cost
<b>Special Programs</b>							
<i>Licensed</i>							
Alternative Education Teachers	5.767	8.267	5.270	5.267	4.067	(1.700)	\$ 273,670
Counselors	0.880	-	-	-	-	(0.880)	\$ -
English-Language Teachers	12.877	12.620	12.550	12.550	12.550	(0.327)	\$ 766,441
Home Instruction Teachers	0.500	0.500	0.500	0.500	0.500	-	\$ 36,944
Interpreter Coordinator	-	-	-	-	0.500	0.500	\$ 35,869
Special Education Teachers	70.673	78.285	78.290	83.085	82.705	12.032	\$ 4,915,145
Special Programs Summer School	1.575	-	-	-	-	(1.575)	\$ -
Speech Specialist	-	-	-	-	0.050	0.050	\$ 3,533
Talented And Gifted	0.250	0.250	0.250	0.250	0.250	-	\$ 17,934
<i>Classified</i>							
1:1 Educational Assistant	17.340	16.713	18.170	18.406	18.562	1.222	\$ 520,800
Administrative Assistant	1.000	1.000	1.000	1.000	1.000	-	\$ 39,798
Autism 1:1 Educational Assist	22.375	26.240	25.240	26.609	29.641	7.266	\$ 825,480
Behavioral Educational Assist	12.687	10.977	10.660	12.037	7.586	(5.101)	\$ 207,213
Bilingual Educational Assist	2.620	1.750	1.750	1.750	1.750	(0.870)	\$ 52,754
Case Management Assist	-	-	-	-	4.000	4.000	\$ 132,832
Cognitive Educational Assist	25.625	26.250	25.380	31.549	31.750	6.125	\$ 894,992
Department Assistant	0.375	-	-	-	-	(0.375)	\$ -
Department Secretary	1.875	1.500	2.000	2.000	2.000	0.125	\$ 67,363
Educational Assistant	10.913	1.393	1.500	1.500	1.500	(9.413)	\$ 45,108
ESS Sped Records Clerk	1.000	1.000	1.000	-	-	(1.000)	\$ -
Human Services Coordinator	0.250	-	-	-	-	(0.250)	\$ -
Interpreters - Deaf/Hard of Hearing	-	-	-	-	5.564	5.564	\$ 178,649
Post Grad Planning Specialist	-	-	-	-	0.952	0.952	\$ 27,550
Program Coordinator	-	-	-	-	0.150	0.150	\$ 6,808
Program Coord Assistant	3.787	3.662	2.790	6.250	2.125	(1.662)	\$ 73,747
Research/Assess/Data Analyst	-	-	0.950	0.946	0.946	0.946	\$ 39,341
Social Skill Specialist-Autism	1.000	1.000	1.000	1.000	1.000	-	\$ 30,145
Sped Educational Assistant	-	29.813	35.440	41.441	42.628	42.628	\$ 1,130,897
Voc Training Assistant	1.750	1.750	3.000	3.000	3.000	1.250	\$ 103,545
<i>Professional</i>							
Financial Mgmt Analyst II	1.000	1.000	1.000	1.000	1.000	-	\$ 80,131
<i>Administrators</i>							
Director Ed Support Services	0.650	0.650	0.650	1.000	1.000	0.350	\$ 125,460
Education Services Administrator	2.653	3.103	4.100	4.103	4.103	1.450	\$ 390,693
<i>Licensed Staff</i>	92.522	99.922	96.860	101.652	100.622	8.100	\$ 6,049,536
<i>Classified Staff</i>	102.597	123.048	129.880 <sup>3</sup>	147.488	154.154	51.557	\$ 4,377,022
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	\$ 80,131
<i>Administrators</i>	3.303	3.753	4.750 <sup>3</sup>	5.103	5.103	1.800	\$ 516,153
<b>Subtotal: Special Programs</b>	<b>199.422</b>	<b>227.723</b>	<b>232.490</b>	<b>255.243</b>	<b>260.879</b>	<b>61.457</b>	<b>\$ 11,022,842</b>

# Building the Budget

Eugene School District 4J	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Proposed Budget	5-Year Difference	2016-17 Salary Cost
<b>All Classroom Services and Support</b>							
<i>Licensed Staff</i>	700.404	659.212	705.430	750.472	769.892	69.488	\$ 47,755,896
<i>Classified Staff</i>	227.467	251.592	258.310	292.025	301.195	73.728	\$ 9,010,141
<i>Professional Staff</i>	1.000	1.000	1.000	1.000	1.000	-	\$ 80,131
<i>Administrators</i>	47.803	48.753	50.750	51.103	50.603	2.800	\$ 5,064,882
<b>Total FTE: All Classroom Services and Support</b>	<b>976.674</b>	<b>960.557</b>	<b>1,015.490</b>	<b>1,094.600</b>	<b>1,122.690</b>	<b>146.016</b>	<b>\$ 61,911,050</b>
<b>Other Student Support Services</b>							
<b>Student Support</b>							
<b>Licensed</b>							
Nurses	8.900	8.800	11.000	11.115	11.415	2.515	\$ 631,404
Other Support of Educational Services	4.431	5.931	5.930	6.431	6.531	2.100	\$ 448,601
School Psychologists	12.600	9.100	9.100	9.100	10.800	(1.800)	\$ 738,272
Social Workers	4.250	4.250	4.250	4.250	4.250	-	\$ 292,724
Speech Specialist	13.760	14.760	15.760	16.260	15.890	2.130	\$ 1,075,766
<b>Classified</b>							
Department Secretary	1.000	1.000	1.000	1.000	1.000	-	\$ 35,771
Health Services Assistant	5.400	4.300	4.800	4.800	4.900	(0.500)	\$ 135,480
Occupational Therapy Assistant	-	-	-	1.000	1.000	1.000	\$ 27,622
<i>Licensed Staff</i>	43.941	42.841	46.040	47.156	48.886	4.945	\$ 3,186,767
<i>Classified Staff</i>	6.400	5.300	5.800	6.800	6.900	0.500	\$ 198,873
<i>Professional Staff</i>	-	-	-	-	-	-	\$ -
<i>Administrators</i>	-	-	-	-	-	-	\$ -
<b>Subtotal: Student Support</b>	<b>50.341</b>	<b>48.141</b>	<b>51.840</b>	<b>53.956</b>	<b>55.786</b>	<b>5.445</b>	<b>\$ 3,385,640</b>
<b>Libraries, Curriculum &amp; Staff Development</b>							
<b>Licensed</b>							
Essential Skills Coordinators	-	-	8.500	8.700	8.700	8.700	\$ 542,106
Instructional Staff Development	2.250	0.400	-	1.000	1.000	(1.250)	\$ 71,737
Media Specialist	3.650	3.460	2.800	3.450	3.800	0.150	\$ 236,778
Teacher On Special Assignment	5.950	2.500	3.100	2.200	3.350	(2.600)	\$ 234,163
<b>Classified</b>							
Administrative Assistant	1.000	-	0.650	0.650	0.500	(0.500)	\$ 21,681
AV/Textbook Specialist	2.100	2.250	3.440	2.750	2.750	0.650	\$ 88,806
Department Assistant	-	-	-	-	0.500	0.500	\$ 17,822
Department Secretary	-	-	1.180	1.380	1.380	1.380	\$ 57,473
Human Services Coordinator	1.250	1.250	1.250	1.250	1.250	-	\$ 43,144
Library IMC Asst	2.168	-	1.100	1.409	1.070	(1.098)	\$ 27,292
Library Specialist	0.399	-	-	0.200	-	(0.399)	\$ -
Management Assistant	-	-	-	-	0.500	0.500	\$ 22,149
Program Coord Assistant	2.229	2.675	-	-	-	(2.229)	\$ -
Programmer Analyst II	-	-	-	0.930	0.930	0.930	\$ 52,159
<b>Professional</b>							
Data and Research Analyst	1.000	1.000	1.000	1.000	1.000	-	\$ 90,837
Equity & Diversity Manager	-	-	-	-	1.000	1.000	\$ 93,335
Exec Asst to Inst Director	1.000	1.000	1.000	2.000	2.000	1.000	\$ 116,042

Note: table revised May 9, 2016 – 3.8 FTE High School teachers allocated as Media Specialists by schools

# Building the Budget

Eugene School District 4J	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Proposed Budget	5-Year Difference	2016-17 Salary Cost
Federal Programs & Oper Coord	-	-	0.200	0.200	-	-	\$ -
Financial Mgmt Analyst III	-	1.000	1.000	1.000	1.000	1.000	\$ 80,131
Grant Writer Analyst	-	-	-	-	0.550	0.550	\$ 44,072
Minority Community Liaison	-	0.160	0.160	0.160	0.160	0.160	\$ 11,562
Operations Assistant	-	1.000	1.000	-	-	-	\$ -
School Admn Manager/Instruction Operations Coord	1.000	1.000	1.000	1.000	1.000	-	\$ 70,736
Schl Choice/Stdnt Assign Coord	1.000	1.000	1.000	1.000	1.000	-	\$ 65,132
<b>Administrators</b>							
Asc Dir K12 Curr & PD Math	-	1.000	1.000	-	-	-	\$ -
Assistant Superintendent	1.000	-	-	-	1.000	-	\$ 129,672
Associate Director	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	1.000	\$ 125,460
Director Elementary Education	1.000	1.000	1.000	1.000	1.000	-	\$ 125,460
Director Secondary Education	1.000	1.000	1.000	1.000	1.000	-	\$ 125,460
ELA Curriculum Administrator	-	-	-	1.000	1.000	1.000	\$ 102,133
Federal Programs Coordinator	0.200	-	-	-	-	(0.200)	\$ -
Instruction Technology Coordinator	1.000	-	-	-	-	(1.000)	\$ -
Math Curriculum Administrator	-	-	-	1.000	1.000	1.000	\$ 85,866
Professional on Special Assignment	0.500	-	-	-	-	(0.500)	\$ -
Secondary Ed Administrator/Associate Dir	1.000	1.000	1.000	1.000	1.000	-	\$ 110,943
STEM Education Administrator	-	-	-	1.000	1.000	1.000	\$ 119,413
<i>Licensed Staff</i>	11.850	6.360	14.400	15.350	16.850	5.000	\$ 1,084,784
<i>Classified Staff</i>	9.146	6.175	7.620	8.569	8.880	(0.266)	\$ 330,526
<i>Professional Staff</i>	4.000	6.160	6.360	6.360	7.710	3.710	\$ 571,847
<i>Administrators</i>	5.800	6.100	6.100	7.000	8.000	2.200	\$ 924,407
<b>Subtotal: Libraries, Curriculum &amp; Staff Dev</b>	<b>30.796</b>	<b>24.795</b>	<b>34.480</b>	<b>37.279</b>	<b>41.440</b>	<b>10.644</b>	<b>\$ 2,911,564</b>
<b>Community Services</b>							
<b>Classified</b>							
Child Dev Center Educ Asst	2.625	2.625	2.800	2.775	2.000	(0.625)	\$ 62,230
Facilities Coordinator	0.500	1.000	1.000	-	-	(0.500)	\$ -
Program Coordinator	-	-	0.200	0.325	1.000	1.000	\$ 45,427
Program Coordinator Assistant	-	-	-	-	1.000	1.000	\$ 29,219
Recreation Activities Coordinator	1.000	-	-	-	-	(1.000)	\$ -
<b>Professional</b>							
Program Supv-Young Parent Prog	-	0.722	0.720	0.800	0.800	0.800	\$ 44,610
<i>Licensed Staff</i>	-	-	-	-	-	-	\$ -
<i>Classified Staff</i>	4.125	3.625	4.000	3.100	4.000	(0.125)	\$ 136,876
<i>Professional Staff</i>	-	0.722	0.720	0.800	0.800	0.800	\$ 44,610
<i>Administrators</i>	-	-	-	-	-	-	\$ -
<b>Subtotal: Community Services</b>	<b>4.125</b>	<b>4.347</b>	<b>4.720</b>	<b>3.900</b>	<b>4.800</b>	<b>0.675</b>	<b>\$ 181,486</b>

# Building the Budget

Eugene School District 4J	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Proposed Budget	5-Year Difference	2016-17 Salary Cost
<b>All Other Student Support Services</b>							
Licensed Staff	55.791	49.201	60.440	62.506	65.736	9.945	\$ 4,271,551
Classified Staff	19.671	15.100	17.420	18.469	19.780	0.109	\$ 666,275
Professional Staff	4.000	6.882	7.080	7.160	8.510	4.510	\$ 616,457
Administrators	5.800	6.100	6.100	7.000	8.000	2.200	\$ 924,407
<b>Total FTE: All Other Student Support Services</b>	<b>85.262</b>	<b>77.283</b>	<b>91.040</b>	<b>95.135</b>	<b>102.026</b>	<b>16.764</b>	<b>\$ 6,478,690</b>
<b>School Building Support Services</b>							
<b>Facilities Management</b>							
<b>Classified</b>							
Administrative Assistant	4.000	5.000	4.000	5.000	5.000	1.000	\$ 228,700
Carpenter	3.000	3.000	3.000	3.000	3.000	-	\$ 130,564
Custodial Maint Coord I	18.000	20.250	20.510	18.000	20.000	2.000	\$ 713,075
Custodial Maint Coord II	7.000	7.000	8.000	8.000	8.000	1.000	\$ 302,436
Custodial Staff Assistant	1.000	1.000	1.000	1.000	1.000	-	\$ 37,470
Custodial Technician	3.370	3.375	4.000	4.000	3.125	(0.245)	\$ 109,416
Custodian	50.375	48.125	45.490	48.410	48.750	(1.625)	\$ 1,421,084
Electrician	2.000	3.000	3.000	3.000	3.000	1.000	\$ 161,666
Electrician Specialist	2.000	1.000	1.500	1.000	1.000	(1.000)	\$ 66,789
Electronic Tech Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 55,926
Electronics Technician	1.000				1.000	-	\$ 52,801
Equipment Operator	1.000	1.000	1.000	1.000	1.000	-	\$ 38,169
Facilities Coordinator	-	-	-	1.000	1.000	1.000	\$ 44,451
Floor Covering Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 45,560
Grounds Specialist IPM	1.000	1.000	1.000	1.000	1.000	-	\$ 42,385
Heating Technician	2.000	2.000	2.000	2.000	2.000	-	\$ 87,814
HVAC II	1.000	1.000	1.000	1.000	1.000	-	\$ 50,368
HVAC Refrig Tech III	2.000	2.000	2.000	2.000	2.000	-	\$ 106,124
Irrigation Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 42,385
Lead Custodian	3.000	3.000	4.000	4.000	4.000	1.000	\$ 154,532
Locksmith	1.000	1.000	1.000	1.000	1.000	-	\$ 47,907
Locksmith Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 53,062
Maintenance Worker II	3.000	2.000	1.000	1.000	1.000	(2.000)	\$ 40,821
Maintenance Worker III	1.000	2.000	3.000	3.000	3.000	2.000	\$ 130,511
Management Assistant	1.000	1.000	1.000	1.000	1.000	-	\$ 50,368
Painter	1.000	1.000	1.000	1.000	1.000	-	\$ 37,470
Plumber	2.000	2.000	2.000	2.000	2.000	-	\$ 96,906
Plumber Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 55,926
Roofing Specialist	-	-	-	1.000	1.000	1.000	\$ 44,451
Safety Specialist	2.000	2.000	2.000	2.000	2.000	-	\$ 103,922
Senior Groundskeeper	6.000	6.000	6.000	6.000	6.000	-	\$ 187,614
Senior Roofer	1.000	1.000	1.000	-	-	(1.000)	\$ -
<b>Professional</b>							
Design & Planning Admin	1.000	1.000	1.000	1.000	1.000	-	\$ 88,933
Engineer	0.875	0.875	0.880	0.880	0.750	(0.125)	\$ 60,098
Project Manager	2.000	5.000	5.000	5.000	5.000	3.000	\$ 466,675
<b>Administrators</b>							
Construction Program Manager	1.000	1.000	1.000	1.000	1.000	-	\$ 102,134
Director of Facilities Management	0.800	0.800	0.800	0.800	0.800	-	\$ 100,368
Preventive Maint Prog Manager	-	1.000	-	-	-	-	\$ -



# Building the Budget

Eugene School District 4J	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Proposed Budget	5-Year Difference	2016-17 Salary Cost
<b>Classified Supervisors</b>							
Building & Grounds Maint Super	-	-	1.000	1.000	1.000	1.000	\$ 74,622
Custodial Supervisor	1.000	1.000	1.000	1.000	1.000	-	\$ 84,534
Facilities and Maint Manager	-	1.000	1.000	1.000	1.000	1.000	\$ 102,133
Mechanical Div Supervisor	1.000	1.000	1.000	1.000	1.000	-	\$ 74,622
Preventive Maint Prog Superv	1.000	-	-	-	-	(1.000)	\$ -
<i>Licensed Staff</i>							
	-	-	-	-	-	-	\$ -
<i>Classified Staff</i>	124.745	124.750	124.500	126.410	128.875	4.130	\$ 4,740,673
<i>Professional Staff</i>	3.875	6.875	6.880	6.880	6.750	2.875	\$ 615,706
<i>Administrators</i>	1.800	2.800	1.800	1.800	1.800	-	\$ 202,502
<i>Classified Supervisors</i>	3.000	3.000	4.000	4.000	4.000	1.000	\$ 335,911
<b>Subtotal: Facilities Management</b>	<b>133.420</b>	<b>137.425</b>	<b>137.180</b>	<b>139.090</b>	<b>141.425</b>	<b>8.005</b>	<b>\$ 5,894,792</b>
<b>Student Transportation</b>							
<i>Classified</i>							
Accounting Clerk II	0.750	0.750	0.875	0.875	0.875	0.125	\$ 35,718
Asst Dispatcher/Acct Clerk	2.000	2.000	2.000	2.000	2.000	-	\$ 74,940
Bus Aide Special Ed	4.750	4.750	8.750	8.750	8.750	4.000	\$ 185,981
Bus Driver	67.550	72.223	67.140	67.143	62.500	(5.050)	\$ 1,537,724
Bus Driver Specialist	3.750	3.750	3.750	3.750	1.500	(2.250)	\$ 42,852
Custodian	-	-	0.375	0.375	0.500	0.500	\$ 15,430
Dispatch Info Coordinator	2.375	2.375	0.500	0.500	1.000	(1.375)	\$ 33,442
Driver Trainer	1.150	1.250	1.250	1.250	2.250	1.100	\$ 98,244
Fleet Mechanic II	5.000	5.000	5.000	5.000	5.000	-	\$ 242,617
Fleet Shop Coordinator	-	-	1.000	1.000	1.000	1.000	\$ 52,975
General Laborer	0.375	0.375	-	-	-	(0.375)	\$ -
Parts Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 48,909
Programmer Analyst II	1.000	1.000	1.000	1.000	-	(1.000)	\$ -
Route Planning Coord	1.000	1.000	3.000	3.000	3.000	2.000	\$ 123,196
Trans Training Coord	1.000	1.000	1.000	1.000	1.000	-	\$ 41,276
Transportation Dispatcher	1.000	1.000	1.000	1.000	1.000	-	\$ 39,297
<i>Professional</i>							
Business Info Systems Analyst	-	-	-	-	1.000	1.000	\$ 64,160
<i>Administrators</i>							
Director Facilities Mgmt	0.200	0.200	0.200	0.200	0.200	-	\$ 25,092
Transportation Manager	1.000	1.000	1.000	1.000	1.000	-	\$ 102,134
<i>Classified Supervisors</i>							
Transportation Ops & Clas Supv	2.000	2.000	1.000	1.000	1.000	(1.000)	\$ 73,701
Transportation Supervisor	-	-	1.000	1.000	1.000	1.000	\$ 66,849
<i>Licensed Staff</i>							
	-	-	-	-	-	-	\$ -
<i>Classified Staff</i>	92.700	97.473	97.640	97.643	91.375	(1.325)	\$ 2,572,601
<i>Professional Staff</i>	-	-	-	-	1.000	1.000	\$ 64,160
<i>Administrators</i>	1.200	1.200	1.200	1.200	1.200	-	\$ 127,226
<i>Classified Supervisors</i>	2.000	2.000	2.000	2.000	2.000	-	\$ 140,550
<b>Subtotal: Student Transportation</b>	<b>95.900</b>	<b>100.673</b>	<b>100.840</b>	<b>100.843</b>	<b>95.575</b>	<b>(0.325)</b>	<b>\$ 2,904,537</b>

# Building the Budget

Eugene School District 4J	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Proposed Budget	5-Year Difference	2016-17 Salary Cost
<b>Technology</b>							
<i>Licensed</i>							
Teacher on Special Assignment	-	1.000	3.000	3.000	0.500	0.500	\$ 34,589
<i>Classified</i>							
Cataloging Specialist	1.500	1.000	1.500	1.500	1.500	-	\$ 69,712
Computer System Support Tech	-	1.000	1.000	-	-	-	\$ -
Computer System Support Tech III	1.000	-	-	-	-	(1.000)	\$ -
Computer Technician	1.000	1.000	1.000	1.000	1.000	-	\$ 43,342
Electronics Technician	1.000	-	-	-	-	(1.000)	\$ -
Management Assistant	1.000	0.950	-	-	-	(1.000)	\$ -
Network/Sr Electronics Spec	-	1.000	1.000	1.000	1.000	1.000	\$ 55,926
Program Coord Asst/Inst Tech	-	0.500	0.750	0.750	0.875	0.875	\$ 30,383
Programmer Analyst II	1.000	1.000	1.000	-	-	(1.000)	\$ -
Prog-Student Info Sys Analyst II	-	-	0.930	-	-	-	\$ -
Senior Programmer Analyst	1.000	0.980	0.980	0.980	0.980	(0.020)	\$ 61,565
Technology Help Desk Spec	-	-	1.600	1.000	1.000	1.000	\$ 43,781
Technology Support Spec I	1.193	0.593	2.000	2.000	1.000	(0.193)	\$ 32,514
Technology Support Spec II	10.400	-	-	-	-	(10.400)	\$ -
Technology Support Spec III	5.000	9.000	9.000	10.600	11.600	6.600	\$ 507,813
User Serv Specialist II	-	4.520	0.990	2.000	2.000	2.000	\$ 90,924
User Serv Specialist II K-3	2.980	-	1.000	1.000	1.000	(1.980)	\$ 50,368
<i>Professional</i>							
Business Systems Support Specialist	1.000	1.000	1.000	1.000	1.000	-	\$ 80,131
Database Administrator	1.000	0.650	0.650	0.650	0.650	(0.350)	\$ 54,947
Exec Asst to Director Of Tech	-	-	0.950	0.950	0.950	0.950	\$ 57,807
Financial Info Sys Analyst II	-	0.075	-	-	-	-	\$ -
Instructional Tech & Syst Spec	-	1.000	1.000	1.000	1.000	1.000	\$ 65,132
Network Infrastructure Spec	1.000	1.000	1.000	1.000	1.000	-	\$ 88,933
Senior Applications Developer	1.000	0.700	0.700	0.700	0.700	(0.300)	\$ 56,092
Senior Network Engineer	1.000	1.000	1.000	1.000	1.000	-	\$ 86,275
Senior Security Engineer	1.000	1.000	-	-	1.000	-	\$ 86,275
Senior Systems Administrator	1.000	0.550	0.550	0.550	0.550	(0.450)	\$ 38,905
Special Projects Mgr-Lawson	-	1.000	1.000	1.000	-	-	\$ -
System Network Specialist	-	-	1.000	2.000	2.000	2.000	\$ 145,354
<i>Administrators</i>							
Associate Director of Technology	-	-	-	1.000	1.000	1.000	\$ 110,943
Director of Technology	1.000	0.850	0.860	1.000	1.000	-	\$ 125,460
Instruction Technology Admn	-	1.000	1.000	-	-	-	\$ -
<i>Classified Supervisors</i>							
Information Systems Manager	1.000	0.930	0.930	0.930	0.930	(0.070)	\$ 94,985
Network Services Manager	1.000	0.990	0.990	0.990	0.990	(0.010)	\$ 101,112
Tech Support Spec Supervisor	1.000	1.000	1.000	1.000	1.000	-	\$ 78,506
<i>Licensed Staff</i>	-	1.000	3.000	3.000	0.500	0.500	\$ 34,589
<i>Classified Staff</i>	27.073	21.543	22.750	21.830	21.955	(5.118)	\$ 986,328
<i>Professional Staff</i>	7.000	7.975	8.850	9.850	9.850	2.850	\$ 759,851
<i>Administrators</i>	1.000	1.850	1.860	2.000	2.000	1.000	\$ 236,403
<i>Classified Supervisors</i>	3.000	2.920	2.920	2.920	2.920	(0.080)	\$ 274,603
<b>Subtotal: Technology</b>	<b>38.073</b>	<b>35.288</b>	<b>39.380</b>	<b>39.600</b>	<b>37.225</b>	<b>(0.848)</b>	<b>\$ 2,291,774</b>

# Building the Budget

Eugene School District 4J	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Proposed Budget	5-Year Difference	2016-17 Salary Cost
<b>Purchasing, Warehouse, &amp; Mail Distribution</b>							
<i>Classified</i>							
Buyer	0.500	0.500	0.500	-	-	(0.500)	\$ -
Warehouse Ops Asst	2.610	2.610	2.770	2.773	2.773	0.163	\$ 98,622
<i>Professional</i>							
Purchasing Analyst	1.000	1.000	1.000	1.500	1.500	0.500	\$ 106,992
<i>Classified Supervisors</i>							
Warehouse Supervisor	0.500	0.500	0.500	0.500	0.500	-	\$ 33,461
<i>Licensed Staff</i>							
	-	-	-	-	-	-	\$ -
<i>Classified Staff</i>	3.110	3.110	3.270	2.773	2.773	(0.337)	\$ 98,622
<i>Professional Staff</i>	1.000	1.000	1.000	1.500	1.500	0.500	\$ 106,992
<i>Administrators</i>	-	-	-	-	-	-	\$ -
<i>Classified Supervisors</i>	0.500	0.500	0.500	0.500	0.500	-	\$ 33,461
<b>Subtotal: Purchasing, Warehouse, &amp; Mail Distribution</b>	<b>4.610</b>	<b>4.610</b>	<b>4.770</b>	<b>4.773</b>	<b>4.773</b>	<b>0.163</b>	<b>\$ 239,075</b>
<b>All School Building Support Services</b>							
<i>Licensed Staff</i>	-	1.000	3.000	3.000	0.500	0.500	\$ 34,589
<i>Classified Staff</i>	247.628	246.876	248.160	248.656	244.978	(2.650)	\$ 8,398,224
<i>Professional Staff</i>	11.875	15.850	16.730	18.230	19.100	7.225	\$ 1,546,709
<i>Administrators</i>	4.000	5.850	4.860	5.000	5.000	1.000	\$ 566,131
<i>Classified Supervisors</i>	8.500	8.420	9.420	9.420	9.420	0.920	\$ 784,525
<b>Total FTE: All School Building Support Services</b>	<b>272.003</b>	<b>277.996</b>	<b>282.170</b>	<b>284.306</b>	<b>278.998</b>	<b>6.995</b>	<b>\$ 11,330,178</b>
<b>Central Support Services</b>							
<b>Executive Administration</b>							
<i>Classified</i>							
Minority Community Liaison	0.160	-	-	-	-	(0.160)	\$ -
Office Support Bicult/Biling	1.000	1.000	1.000	1.000	1.000	-	\$ 40,821
<i>Professional</i>							
Exec Asst To Superintendent	1.000	1.000	1.000	1.000	1.000	-	\$ 71,328
Parent, Comm, Diversity Coord	1.000	1.000	1.000	1.000	-	(1.000)	\$ -
<i>Administrators</i>							
Superintendent	1.000	1.000	1.000	1.000	1.000	-	\$ 200,851
<i>Licensed Staff</i>							
	-	-	-	-	-	-	\$ -
<i>Classified Staff</i>	1.160	1.000	1.000	1.000	1.000	(0.160)	\$ 40,821
<i>Professional Staff</i>	2.000	2.000	2.000	2.000	1.000	(1.000)	\$ 71,328
<i>Administrators</i>	1.000	1.000	1.000	1.000	1.000	-	\$ 200,851
<i>Classified Supervisors</i>	-	-	-	-	-	-	\$ -
<b>Subtotal: Executive Administration</b>	<b>4.160</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	<b>3.000</b>	<b>(1.160)</b>	<b>\$ 313,000</b>
<b>Human Resources</b>							
<i>Licensed</i>							
Benefits Coordinator	1.000	1.000	1.000	1.000	1.000	-	\$ 73,888
Care Team Coordinator	0.500	-	-	-	-	(0.500)	\$ -
<i>Classified</i>							
Classified Benefits Coord	1.000	1.000	1.000	1.000	1.000	-	\$ 52,638
HR Generalist I	0.500	0.500	0.500	1.750	2.000	1.500	\$ 80,746
HR Generalist II	5.000	5.000	5.000	4.500	5.750	0.750	\$ 247,923
HR Specialist	1.000	1.000	1.000	2.000	1.000	-	\$ 46,669

# Building the Budget

Eugene School District 4J	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Proposed Budget	5-Year Difference	2016-17 Salary Cost
<b>Professional</b>							
Employee Benefits Manager	1.000	1.000	1.000	1.000	1.000	-	\$ 54,392
Executive Assistant	1.000	1.000	1.000	-	-	(1.000)	\$ -
HRIS Analyst II	1.000	1.000	1.000	1.000	1.000	-	\$ 86,553
HR Operations Manager	-	-	-	1.000	1.000	1.000	\$ 70,191
<b>Administrators</b>							
Associate Director	1.000	1.000	1.000	1.000	1.000	-	\$ 110,943
Director Human Resources	1.000	1.000	1.000	1.000	1.000	-	\$ 122,101
HR Administrator	1.000	-	-	-	-	(1.000)	\$ -
HR Operations Supv	-	1.000	-	-	-	-	\$ -
Recruit, Comp And Class Admin	1.000	1.000	1.000	1.000	1.000	-	\$ 106,540
Risk Manager	1.000	1.000	1.000	1.000	1.000	-	\$ 93,335
Workforce Planning/Staffing Admin	-	1.000	1.000	1.000	1.000	1.000	\$ 106,540
Staff Growth Effectiveness Admin	-	-	1.000	1.000	1.000	1.000	\$ 106,540
<b>Classified Supervisors</b>							
HR Operations Supv	1.000	-	-	-	-	(1.000)	\$ -
<b>Licensed Staff</b>							
Licensed Staff	1.500	1.000	1.000	1.000	1.000	(0.500)	\$ 73,888
<b>Classified Staff</b>							
Classified Staff	7.500	7.500	7.500	9.250	9.750	2.250	\$ 427,976
<b>Professional Staff</b>							
Professional Staff	3.000	3.000	3.000	3.000	3.000	-	\$ 211,136
<b>Administrators</b>							
Administrators	5.000	6.000	6.000	6.000	6.000	1.000	\$ 645,999
<b>Classified Supervisors</b>							
Classified Supervisors	1.000	-	-	-	-	(1.000)	\$ -
<b>Subtotal: Human Resources</b>	<b>18.000</b>	<b>17.500</b>	<b>17.500</b>	<b>19.250</b>	<b>19.750</b>	<b>1.750</b>	<b>\$ 1,358,999</b>
<b>Communications &amp; Intergovernmental Relations</b>							
<b>Classified</b>							
Management Assistant	0.500	0.750	0.750	1.000	0.500	-	\$ 22,149
<b>Professional</b>							
Communications Coordinator	1.000	1.000	1.000	1.000	-	(1.000)	\$ -
Grant Writer Analyst	0.500	0.550	0.750	0.550	-	(0.500)	\$ -
<b>Administrators</b>							
Associate Director of Communications	-	-	-	-	1.000	1.000	\$ 88,830
Chief of Staff	1.000	1.000	1.000	1.000	-	(1.000)	\$ -
<b>Licensed Staff</b>							
Licensed Staff	-	-	-	-	-	-	\$ -
<b>Classified Staff</b>							
Classified Staff	0.500	0.750	0.750	1.000	0.500	-	\$ 22,149
<b>Professional Staff</b>							
Professional Staff	1.500	1.550	1.750	1.550	-	(1.500)	\$ -
<b>Administrators</b>							
Administrators	1.000	1.000	1.000	1.000	1.000	-	\$ 88,830
<b>Classified Supervisors</b>							
Classified Supervisors	-	-	-	-	-	-	\$ -
<b>Subtotal: Communications &amp; Intergovernmental Relations</b>	<b>3.000</b>	<b>3.300</b>	<b>3.500</b>	<b>3.550</b>	<b>1.500</b>	<b>(1.500)</b>	<b>\$ 110,979</b>
<b>Financial Services</b>							
<b>Classified</b>							
Accounting & Business Sys Spec	2.000	2.000	2.000	2.000	2.000	-	\$ 94,686
Accounting Clerk II	2.375	2.375	3.000	-	-	(2.375)	\$ -
Accounting Clerk III	2.000	2.000	2.000	4.000	4.000	2.000	\$ 171,272
Payroll Specialist	1.000	1.000	1.000	1.000	2.000	1.000	\$ 84,726
Staffing & School Accountant	-	-	-	1.000	-	-	\$ -

# Building the Budget

Eugene School District 4J	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Proposed Budget	5-Year Difference	2016-17 Salary Cost
<b>Professional</b>							
Executive Assistant	-	-	-	-	1.000	1.000	\$ 52,565
Business Info Systems Analyst	1.000	0.925	1.000	1.000	1.000	-	\$ 67,368
Financial Mgmt Analyst I	-	1.000	1.000	-	2.000	2.000	\$ 112,660
Financial Mgmt Analyst II	2.000	1.000	1.000	1.500	-	(2.000)	\$ -
Financial Mgmt Analyst III	1.000	1.500	1.000	-	-	(1.000)	\$ -
Grant Accountant	-	-	-	1.000	-	-	\$ -
<b>Administrators</b>							
Associate Director	0.900	0.775	1.000	1.000	1.000	0.100	\$ 110,943
Chief Fin Ofc/Dir Support Svc	1.000	1.000	1.000	1.000	1.000	-	\$ 125,460
Financial Ops & Reporting Mgr	1.000	1.000	1.000	-	-	(1.000)	\$ -
<b>Classified Supervisors</b>							
Accounting & Reporting Supervisor	-	-	-	1.000	1.000	1.000	\$ 82,392
Budget & Reporting Supervisor	-	-	-	1.000	1.000	1.000	\$ 82,392
Payroll & Accounts Payable Supervisor	1.000	1.000	1.000	1.000	1.000	-	\$ 84,534
<b>Licensed Staff</b>							
Licensed Staff	-	-	-	-	-	-	\$ -
<b>Classified Staff</b>							
Classified Staff	7.375	7.375	8.000	8.000	8.000	0.625	\$ 350,684
<b>Professional Staff</b>							
Professional Staff	4.000	4.425	4.000	3.500	4.000	-	\$ 232,593
<b>Administrators</b>							
Administrators	2.900	2.775	3.000	2.000	2.000	(0.900)	\$ 236,403
<b>Classified Supervisors</b>							
Classified Supervisors	1.000	1.000	1.000	3.000	3.000	2.000	\$ 249,318
<b>Subtotal: Financial Services</b>	<b>15.275</b>	<b>15.575</b>	<b>16.000</b>	<b>16.500</b>	<b>17.000</b>	<b>1.725</b>	<b>\$ 1,068,998</b>
<b>Nutrition Services</b>							
<b>Classified</b>							
Accounting Clerk III	0.625	1.000	1.000	1.000	1.000	0.375	\$ 44,451
Catering Operations Assistant	1.000	1.000	1.000	1.000	-	(1.000)	\$ -
Food Service Asst I	16.349	17.846	15.030	14.282	15.315	(1.034)	\$ 233,792
Food Service Asst II	12.252	8.658	7.730	7.907	8.157	(4.095)	\$ 141,410
Food Service Coord I	7.002	7.409	9.300	8.873	9.846	2.844	\$ 201,177
Food Service Coord II	18.250	16.885	17.060	16.814	18.630	0.380	\$ 436,763
Food Service Technician	4.501	2.813	0.500	0.812	-	(4.501)	\$ -
Food Services Production Coord	0.875	0.813	0.880	0.875	-	(0.875)	\$ -
Food Services Program Assist	1.000	1.000	1.000	1.000	1.000	-	\$ 37,954
Warehouse Ops Asst	1.290	1.290	1.230	1.228	1.228	(0.062)	\$ 37,280
<b>Classified Supervisors</b>							
Warehouse Supervisor	0.500	0.500	0.500	0.500	0.500	-	\$ 33,461
<b>Licensed Staff</b>							
Licensed Staff	-	-	-	-	-	-	\$ -
<b>Classified Staff</b>							
Classified Staff	63.144	58.714	54.730	53.791	55.176	(7.968)	\$ 1,132,827
<b>Professional Staff</b>							
Professional Staff	-	-	-	-	-	-	\$ -
<b>Administrators</b>							
Administrators	-	-	-	-	-	-	\$ -
<b>Classified Supervisors</b>							
Classified Supervisors	0.500	0.500	0.500	0.500	0.500	-	\$ 33,461
<b>Subtotal: Nutrition Services</b>	<b>63.644</b>	<b>59.214</b>	<b>55.230</b>	<b>54.291</b>	<b>55.676</b>	<b>(7.968)</b>	<b>\$ 1,166,288</b>

# Building the Budget

Eugene School District 4J	2012-13 Adopted Budget	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Proposed Budget	5-Year Difference	2016-17 Salary Cost
<b>All Central Support Services</b>							
Licensed Staff	1.500	1.000	1.000	1.000	1.000	(0.500)	\$ 73,888
Classified Staff	79.679	75.339	71.980	73.041	74.426	(5.253)	\$ 1,974,457
Professional Staff	10.500	10.975	10.750	10.050	8.000	(2.500)	\$ 515,057
Administrators	9.900	10.775	11.000	10.000	10.000	0.100	\$ 1,172,083
Classified Supervisors	2.500	1.500	1.500	3.500	3.500	1.000	\$ 282,779
<b>Total FTE: All Central Support Services</b>	<b>104.079</b>	<b>99.589</b>	<b>96.230</b>	<b>97.591</b>	<b>96.926</b>	<b>(7.153)</b>	<b>\$ 4,018,264</b>
<b>All Funds (Excluding Grants)</b>							
Licensed Staff	757.695	710.413	769.870	816.978	837.128	79.433	\$ 52,135,924
Classified Staff	574.445	588.907	595.870	632.191	640.379	65.934	\$ 20,049,097
Professional Staff	27.375	34.707	35.560	36.440	36.610	9.235	\$ 2,758,354
Administrators	67.503	71.478	72.710	73.103	73.603	6.100	\$ 7,727,503
Classified Supervisors	11.000	9.920	10.920	12.920	12.920	1.920	\$ 1,067,304
<b>Total FTE</b>	<b>1,438.018</b>	<b>1,415.425</b>	<b>1,484.930</b>	<b>1,571.632</b>	<b>1,600.640</b>	<b>162.622</b>	<b>\$ 83,738,182</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 budget deficits have held back growth in the number of licensed positions within the District, but enrollment gains in the last two years and the implementation of full-day kindergarten have played a large role in the almost 80 FTE gain. While the District has not been able to substantially decrease student-to-teacher ratios used to determine school and program staffing, we have stabilized ratios at all grade levels and implemented a new student-to-teacher ratio of 23:1 for kindergarten classrooms. The most significant improvement can be seen in licensed staffing levels for elementary schools, which primarily relates to the following:

- The District implemented full-day kindergarten in 2015-16 with a target student-to-teacher ratio of 23 students per teacher. This added an additional 28.0 FTE to the District.
- The District has added a total of 9.0 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 accordance with Appendix F of the collective bargaining agreement between the Eugene Education Association (EEA) and the District.
- A new allocation formula for elementary school counselors ensures every school receives at least 1 day of counselor support (0.20 FTE). Depending on enrollment and student need, schools can receive up to a full-time counselor. This change has added an additional 5.4 FTE to the 2016-17 budget.

# Building the Budget

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Middle school staffing has remained relatively unchanged, but there has been growth in high school staffing due to several initiatives. An additional 11.25 FTE has been added to support full scheduling for 9<sup>th</sup> graders, International High School has received 3.75 FTE to support their program, and a shift to program staffing for ECCO has increased their available licensed staffing by about 2.0 FTE.

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 (about 8.0 licensed FTE). In 2015-16 the District added 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. Over this 5-year period staffing for school psychologists has decreased by 1.8 FTE, but the District has seen increases in staffing for nurses (2.52 FTE), other student support services (2.10 FTE), and speech specialists (2.13 FTE).

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 the District added 1.0 FTE (instructional staff development) to assist the special education program with implementing full-day kindergarten, and in 2016-17 Instruction added several new teachers on special assignment (TOSA) to their team (1.15 FTE).

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. As these projects are winding down, in 2016-17 the department will only have a 0.50 FTE TOSA position.

## **Classified Staffing**

By 2016-17 elementary schools will have experienced marked growth in classified staffing primarily due to the implementation of full-day kindergarten (109 hours – 13.625 FTE) and strong enrollment gains in the last two years (24 hours – 3.0 FTE). Growth at the middle and high school level has been minimal.

The District has 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 (about 26.0 FTE). In 2015-16, the District added 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 2016-17 the budget will include 44.5 hours (5.564 FTE) for interpreters (previously budgeted in non-FTE staffing) and 7.6 hours (0.95 FTE) for a Post-Graduation Planning Specialist.

# Building the Budget

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Within the Facilities department gains can be attributed to the addition of an 8 hour (1.0 FTE) Administrative Assistant, about 17 hours (2.13 FTE) for increased custodial workload at new and reopened facilities, and 8 hours (1.0 FTE) related to a facilities coordinator moved from Community Services.

Classified staffing in the Transportation department has seen little decline over this 5-year period, but the department made some significant changes for 2016-17. As kindergarten students are now full-day the department does not need to provide mid-day transportation for these students. As a result, FTE for bus drivers has been reduced by 4.64 FTE and bus driver specialists have been reduced by 2.25 FTE. The department has made several needed additions to their team – 0.125 FTE for custodial work, 0.50 FTE for dispatch, and 1.0 FTE for a driver trainer – and returned the remaining savings to the general fund.

Following a significant reorganization in 2013-14, Technology continues to make small adjustments to classified staffing to meet the support needs of the District. In 2016-17 the department shifted one position from a Technology Support Specialist I to a Technology Support Specialist III, but otherwise kept the current staffing levels in place.

Human Resources (HR) and Financial Services have both reorganized classified staffing during this 5-year period. HR generalist staffing has been adjusted to expand support for reception, risk management and licensed positions. This has been accomplished through a combination of existing department resources and staffing additions approved by the Superintendent. In Financial Services several Accounting Clerk II positions were reclassified to Accounting Clerk III to address expanded workload and responsibilities, and the position of Staffing and School Accountant was reconfigured. Position control duties were shifted to a new Financial Management Analyst I and school support was moved to the department's accounting team. The department also added an accounting specialist to the team in 2015-16 to address workload (change will be reflected in the 2016-17 budget). This was all done within existing department resources.

Classified staffing within Nutrition Services has declined by 7.968 FTE over this 5-year period. 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 reductions in staffing for the program and operational changes. For example, in 2016-17 the District will discontinue catering operations.

## **Professional Staffing**

The addition of approximately 9.24 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 3.71 FTE in Libraries, Curriculum and Staff Development are due to several staff moves and additions. The Parent, Community Diversity Coordinator (1.0 FTE) and the Grant Writer Analyst (0.55 FTE) have been moved to this team from Communications. The Minority Community Liaison (0.16 FTE) joined this team in 2103-14 from the Superintendent's Office. During this time Instruction also added an executive assistant (1.0 FTE) and a Financial Management Analyst III (1.0 FTE).
- Community Services staffing increased by 0.8 FTE to fund a professional position for the Young Parent Program at ECCO.



# Building the Budget

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- Transportation reclassified their Programmer Analyst II (classified) to a Business Information Systems Analyst.
- Communications and Intergovernmental Relations reclassified the Communications Coordinator to an Associate Director of Communications (administrator).
- Technology's addition of 2.85 FTE relates to network security staffing and the addition of support for instructional technology initiatives and department administration. Project management support for the Lawson system has been discontinued beginning in 2016-17.
- Purchasing reclassified a 0.5 FTE buyer (classified position) to a purchasing analyst.

## **Administrators**

Over the five-year period, administration has grown by approximately 6.10 FTE. This growth is primarily due to department reorganizations. Communications has reclassified the Communications Coordinator (professional) to an Associate Director of Communications. Human Resources has added 1.0 FTE to support staff growth effectiveness. Libraries, Curriculum and Staff Development made a variety of changes over this period, ultimately increasing administration FTE by 1.20 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 (Financial Operations and Reporting Manager) and increased the Associate Director to full-time (addition of 0.10 FTE). Funding from the elimination of the Financial Operations and Reporting Manager (1.0 administrative FTE-vacant due to retirement) was 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 2016-17, 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 eliminated a vacant position (ESS SPED records clerk) and converted 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 and a 0.5 FTE addition at ATA as a result of the Family School move.

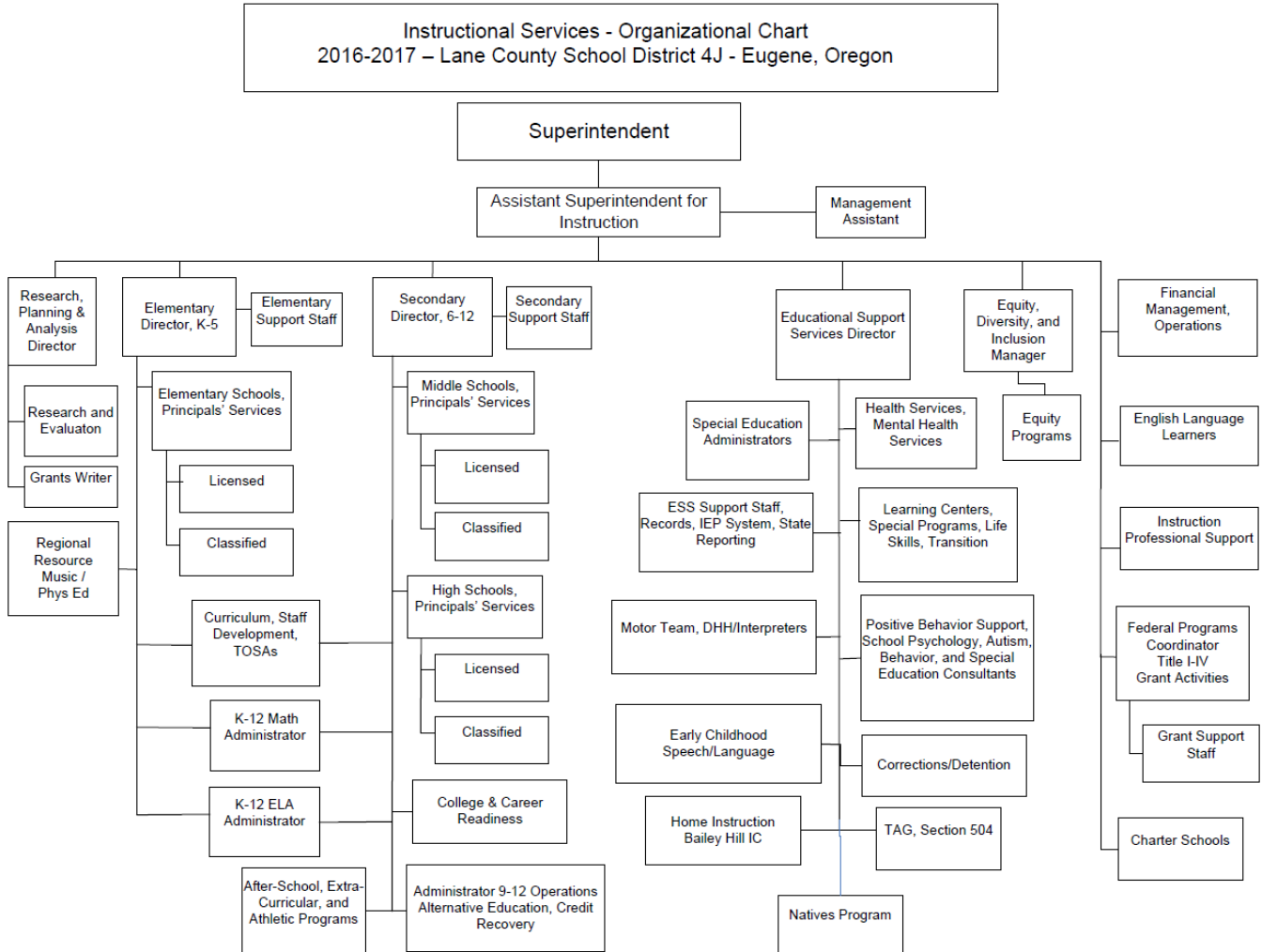
## **Classified Supervisors**

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

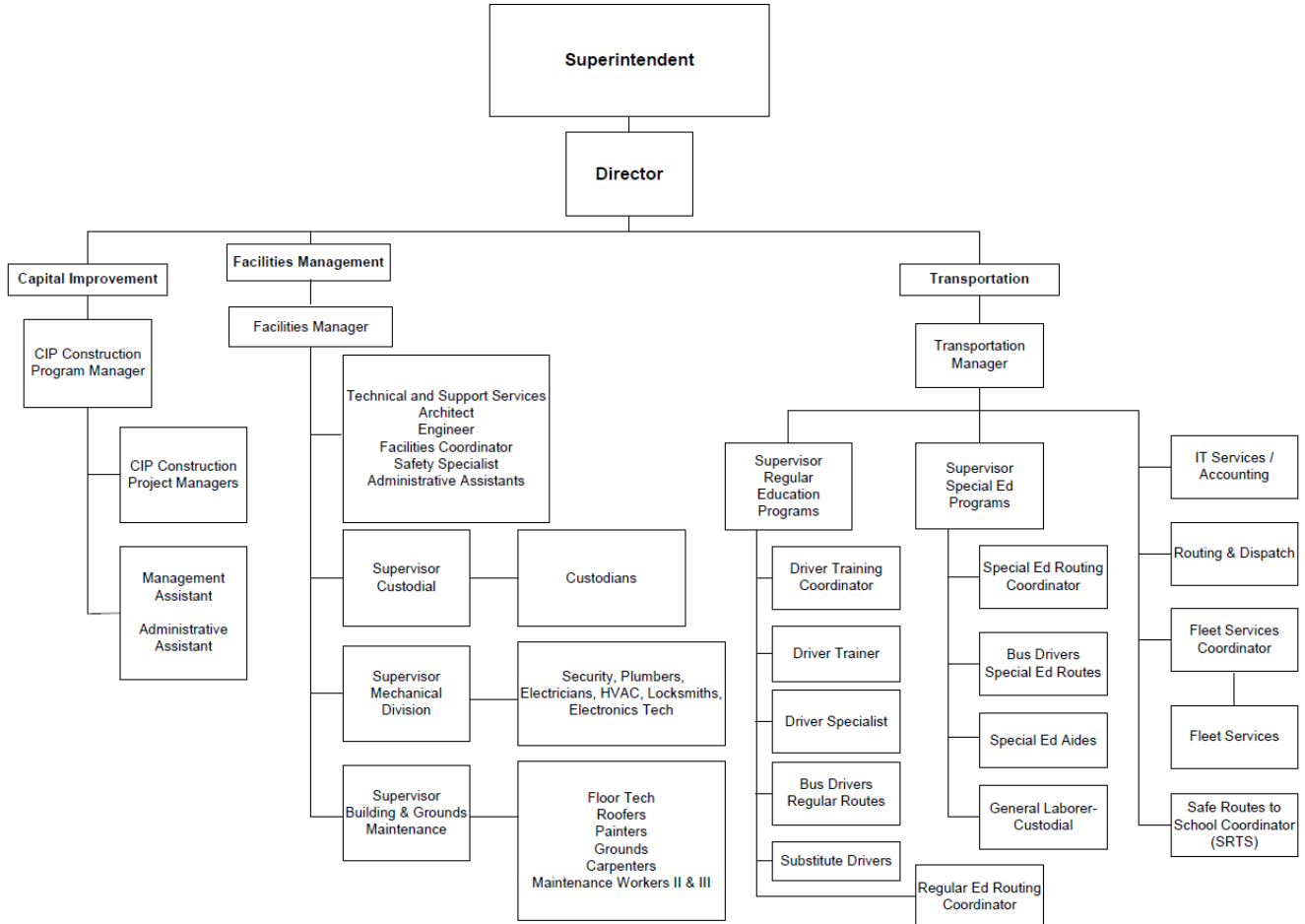
### Instructional Services



# Building the Budget

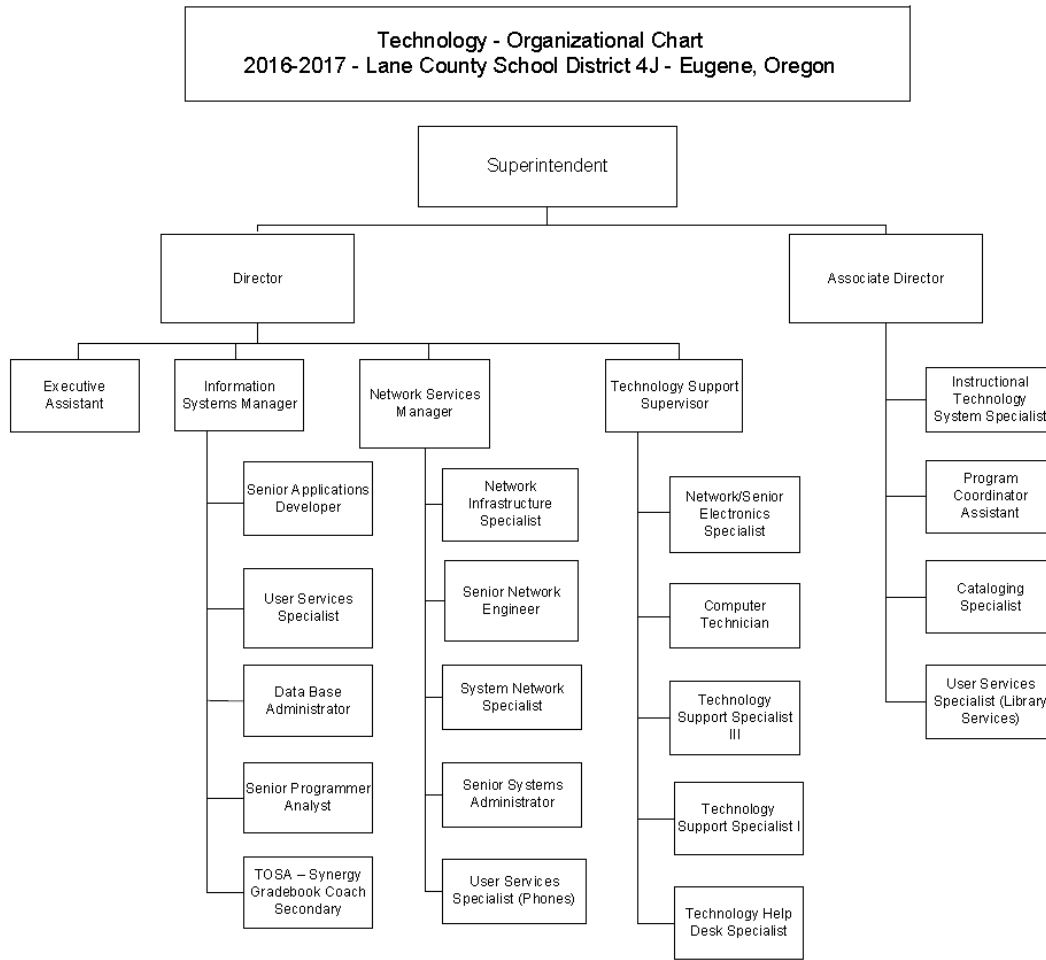
## Facilities and Transportation Services

Facilities and Transportation Services - Organizational Chart  
2016-2017- Lane County School District 4J - Eugene, Oregon



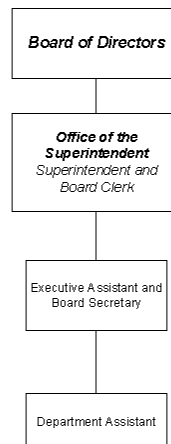
# Building the Budget

## Technology



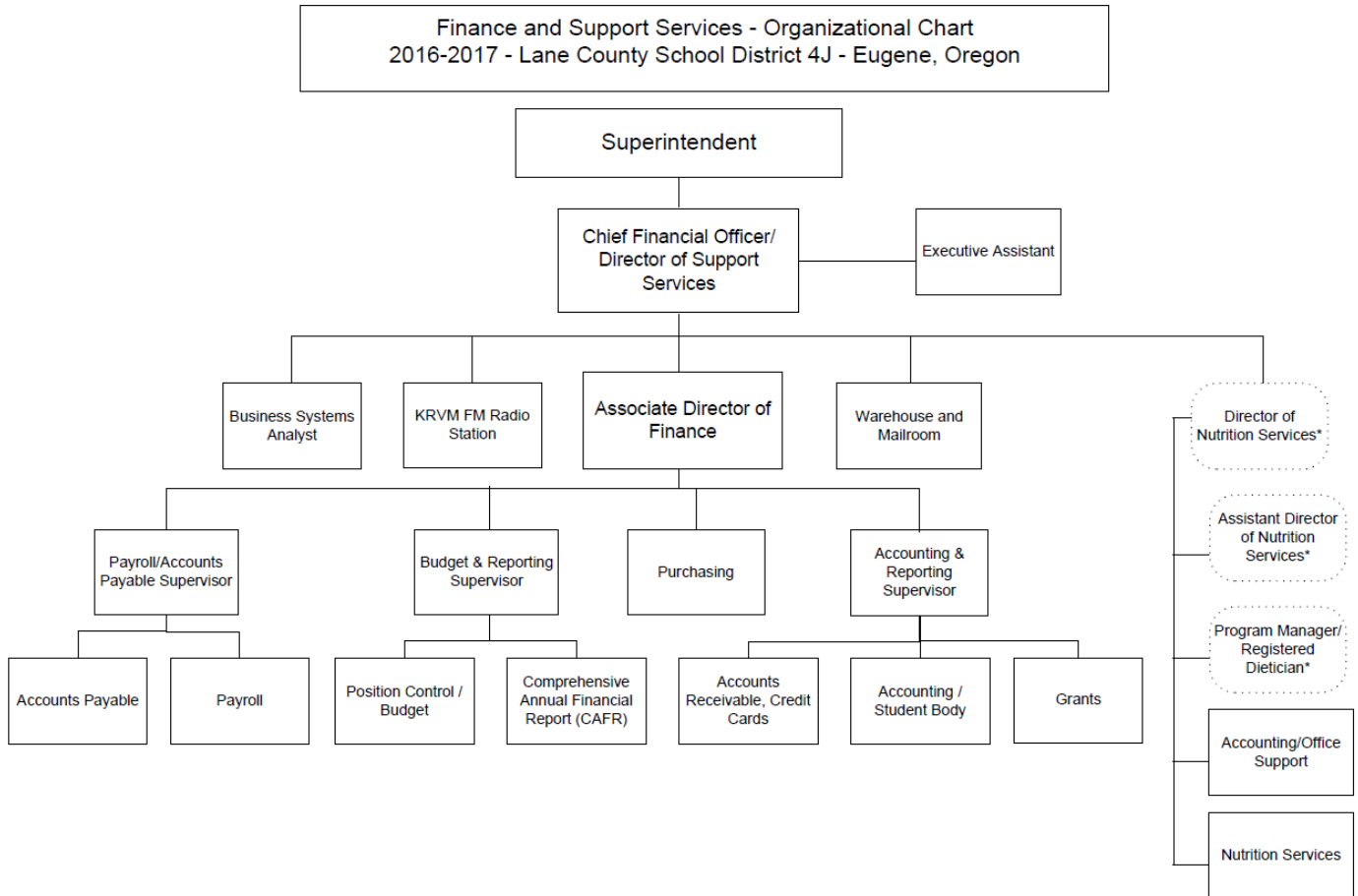
## Executive Administration

**Executive Administration - Organizational Chart**  
2016-2017 - Lane County School District 4J - Eugene, Oregon



# Building the Budget

## Finance and Support Services

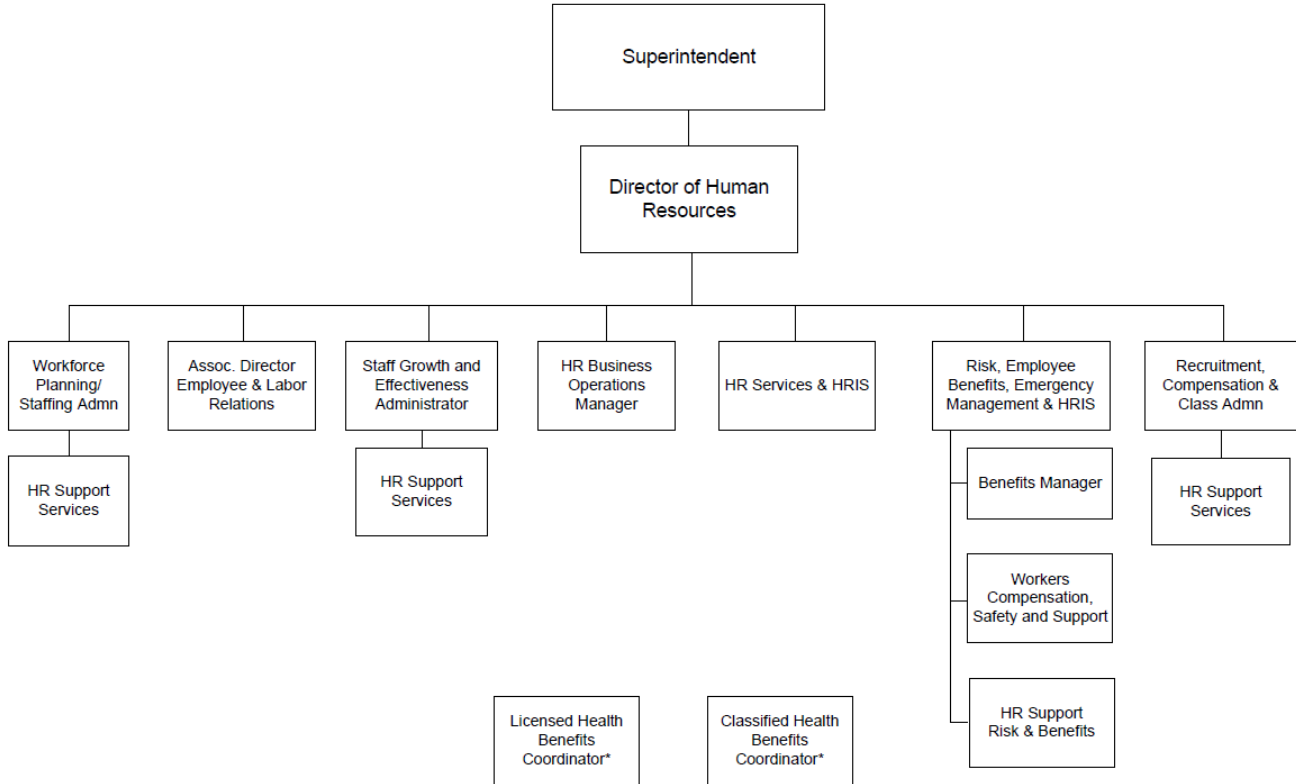


\*Contracted position

# Building the Budget

## Human Resources

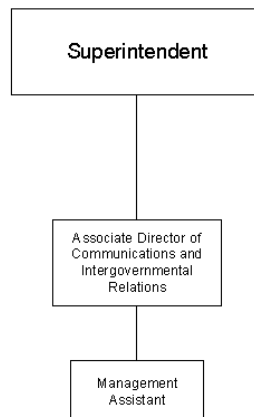
Human Resources - Organizational Chart  
2016-2017 - Lane County School District 4J - Eugene, Oregon



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

## Communications and Intergovernmental Relations

Communications and Intergovernmental Relations - Organizational Chart  
2016-2017 - Lane County School District 4J - Eugene, Oregon





# Financial Plan

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# Financial Plan

## All Funds Summaries

### Statement of Resources – All Funds For the Fiscal Year Beginning July 1, 2016

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	75,909,000	-	-	22,100,485	-	-	-	-	\$98,009,485
Interfund Payments	-	-	-	-	-	-	32,595,698	1,500,000	\$34,095,698
Other Local	5,264,975	4,591,622	4,710,000	4,887,256	310,000	1,198,361	46,000	-	\$21,008,214
County	2,942,350	332,510	-	-	-	-	-	-	\$3,274,860
State	82,110,574	616,322	-	-	725,000	96,000	300,000	-	\$83,847,896
Federal	-	9,623,985	-	656,355	-	3,616,000	-	-	\$13,896,340
Interfund Loan	-	-	-	-	2,500,000	-	-	-	\$2,500,000
Fund Transfers	516,365	-	-	-	-	169,494	1,125,000	-	\$1,810,859
Beginning Fund Balance	12,414,000	-	9,180,000	12,290,251	74,823,610	-	9,156,419	2,806,324	\$120,670,604
<b>Total</b>	<b>\$179,157,264</b>	<b>\$15,164,439</b>	<b>\$13,890,000</b>	<b>\$39,934,347</b>	<b>\$78,358,610</b>	<b>\$5,079,855</b>	<b>\$43,223,117</b>	<b>\$4,306,324</b>	<b>\$379,113,956</b>

### Statement of Requirements - All Funds, by Object For the Fiscal Year Beginning July 1, 2016

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	86,557,597	6,951,387	-	-	1,665,492	1,306,883	484,029	440,000	\$97,405,388
Employee Benefits	54,651,526	4,776,881	-	-	1,052,942	1,268,470	31,094,885	1,448,660	\$94,293,364
Services/Supplies	22,942,544	2,704,259	7,255,572	-	5,877,889	2,504,500	1,255,802	-	\$42,540,566
Equipment/Capital	69,463	16,000	2,607,070	-	66,827,539	-	-	-	\$69,520,072
Other	953,328	715,912	1,000,000	27,291,556	2,923,866	-	481,000	-	\$33,365,662
Transfers	1,262,494	-	17,361	-	2	-	531,001	1	\$1,810,859
Operations Reserve	3,701,348	-	-	-	-	-	-	-	\$3,701,348
Contingency	3,303,489	-	509,997	-	10,880	1	500,000	400,000	\$4,724,367
Unappropriated Ending Fund Balance	5,715,475	-	2,500,000	12,642,791	-	1	8,876,400	2,017,663	\$31,752,330
<b>Total</b>	<b>\$179,157,264</b>	<b>\$15,164,439</b>	<b>\$13,890,000</b>	<b>\$39,934,347</b>	<b>\$78,358,610</b>	<b>\$5,079,855</b>	<b>\$43,223,117</b>	<b>\$4,306,324</b>	<b>\$379,113,956</b>

# Financial Plan

## Statement of Requirements – All Funds, by Program For the Fiscal Year Beginning July 1, 2016

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	99,503,776	10,478,644	957,750	-	1	-	1	-	\$110,940,172
Classroom Support	32,974,592	3,472,656	7,707,070	-	1,138,000	-	-	-	\$45,292,318
Building Support	26,399,244	408,165	2,197,822	-	74,276,161	5,079,853	45,155	-	\$108,406,400
Central Support	6,296,845	804,974	-	-	9,700	-	33,270,560	1,888,660	\$42,270,739
Other Accounts	1,262,495	-	17,361	27,291,556	2,923,868	-	531,001	1	\$32,026,282
Operations Reserve	3,701,348	-	-	-	-	-	-	-	\$3,701,348
Contingency	3,303,489	-	509,997	-	10,880	1	500,000	400,000	\$4,724,367
Unappropriated Ending Fund Balance	5,715,475	-	2,500,000	12,642,791	-	1	8,876,400	2,017,663	\$31,752,330
<b>Total</b>	<b>\$179,157,264</b>	<b>\$15,164,439</b>	<b>\$13,890,000</b>	<b>\$39,934,347</b>	<b>\$78,358,610</b>	<b>\$5,079,855</b>	<b>\$43,223,117</b>	<b>\$4,306,324</b>	<b>\$379,113,956</b>

## Statement of Requirements – All Funds, by Function For the Fiscal Year Beginning July 1, 2016

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	102,228,993	10,506,644	6,147,750	-	1	-	1	-	\$118,883,389
Support Services	62,488,837	4,071,882	4,714,890	-	11,171,029	-	33,315,714	1,888,660	\$117,651,012
Enterprise & Community Services	456,626	585,913	1	-	1	5,079,853	1	-	\$6,122,395
Facilities Acquisition & Construction	1	-	1	-	64,252,831	-	-	-	\$64,252,833
Fund Transfers	1,262,494	-	17,361	-	2	-	531,001	1	\$1,810,859
Other Uses	1	-	-	27,291,556	2,923,866	-	-	-	\$30,215,423
Operations Reserve	3,701,348	-	-	-	-	-	-	-	\$3,701,348
Contingency	3,303,489	-	509,997	-	10,880	1	500,000	400,000	\$4,724,367
Unappropriated Ending Fund Balance	5,715,475	-	2,500,000	12,642,791	-	1	8,876,400	2,017,663	\$31,752,330
<b>Total</b>	<b>\$179,157,264</b>	<b>\$15,164,439</b>	<b>\$13,890,000</b>	<b>\$39,934,347</b>	<b>\$78,358,610</b>	<b>\$5,079,855</b>	<b>\$43,223,117</b>	<b>\$4,306,324</b>	<b>\$379,113,956</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 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Budget 2016-2017</b>
Current Taxes	\$82,683,616	\$89,174,619	\$92,646,191	\$98,009,485
Interfund Payments	32,454,691	32,006,706	32,997,519	34,095,698
Other Local	19,431,115	23,567,049	21,188,813	21,008,214
County	2,716,382	3,014,976	3,181,334	3,274,860
State	75,380,668	79,646,128	81,721,865	83,847,896
Federal	13,333,471	13,203,597	13,808,328	13,896,340
Bond Proceeds/Interfund Loan <sup>1</sup>	43,714,072	89,100,303	0	2,500,000
Fund Transfers	5,958,130	5,616,292	2,194,706	1,810,859
Beginning Fund Balance	45,548,447	76,422,807	129,805,780	120,670,604
<b>Total</b>	<b>\$321,220,592</b>	<b>\$411,752,477</b>	<b>\$377,544,536</b>	<b>\$379,113,956</b>

<sup>1</sup>Actuals for 2013-2014 and 2014-2015 reflect Bond Proceeds while the 2016-2017 balance reflects an Interfund Loan

<b>Requirements</b>	<b>Actual 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Budget 2016-2017</b>
Instruction	\$98,181,553	\$102,930,448	\$114,649,113	\$118,883,389
Support Services	102,015,600	106,875,205	120,117,384	117,651,012
Enterprise & Community Services	5,601,172	5,822,631	6,074,441	6,122,395
Facilities Acquisition & Construction	9,491,736	29,874,095	74,839,437	64,252,833
Fund Transfers	5,958,130	5,616,292	2,194,706	1,810,859
Other Uses	23,549,594	23,591,783	26,339,691	30,215,423
Board Priorities Reserve	0	0	284,000	0
Operations Reserve	0	0	1,444,420	3,701,348
Contingency	0	0	4,609,265	4,724,367
Unappropriated Ending Fund Balance	76,422,807	137,042,023	26,992,079	31,752,330
<b>Total</b>	<b>\$321,220,592</b>	<b>\$411,752,477</b>	<b>\$377,544,536</b>	<b>\$379,113,956</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>	\$12,414,000	\$166,743,264	\$173,441,789	\$2,180,303	\$7,895,778
Federal, State & Local Programs	-	15,164,439	15,164,439	-	-
School Resources <sup>2</sup>	9,180,000	4,710,000	11,390,000	3,366,844	5,866,844
Debt Service <sup>3</sup>	12,290,251	27,644,096	27,291,556	-	12,642,791
Capital Projects <sup>4</sup>	74,823,610	3,535,000	78,358,610	3,897,131	3,897,131
Nutrition Services	-	5,079,855	5,079,854	-	1
Insurance Reserve <sup>5</sup>	9,156,419	34,066,698	34,346,717	1,329,471	10,205,871
Postemployment Benefits <sup>6</sup>	2,806,324	1,500,000	2,288,661	402,165	2,419,828
<b>Total - All Funds</b>	<b>\$120,670,604</b>	<b>\$258,443,352</b>	<b>\$347,361,626</b>	<b>\$11,175,914</b>	<b>\$42,928,244</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 2016-17 budgeted ending fund balance represents 4.75% of operating revenues. This reflects the earlier direction of the Board to rebuild the ending fund balance from 4.0% to 5.0% (5.0% in 2017-18). Operating revenues reflect total revenues less transfers from other funds of \$516,365.

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 2017-18.

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

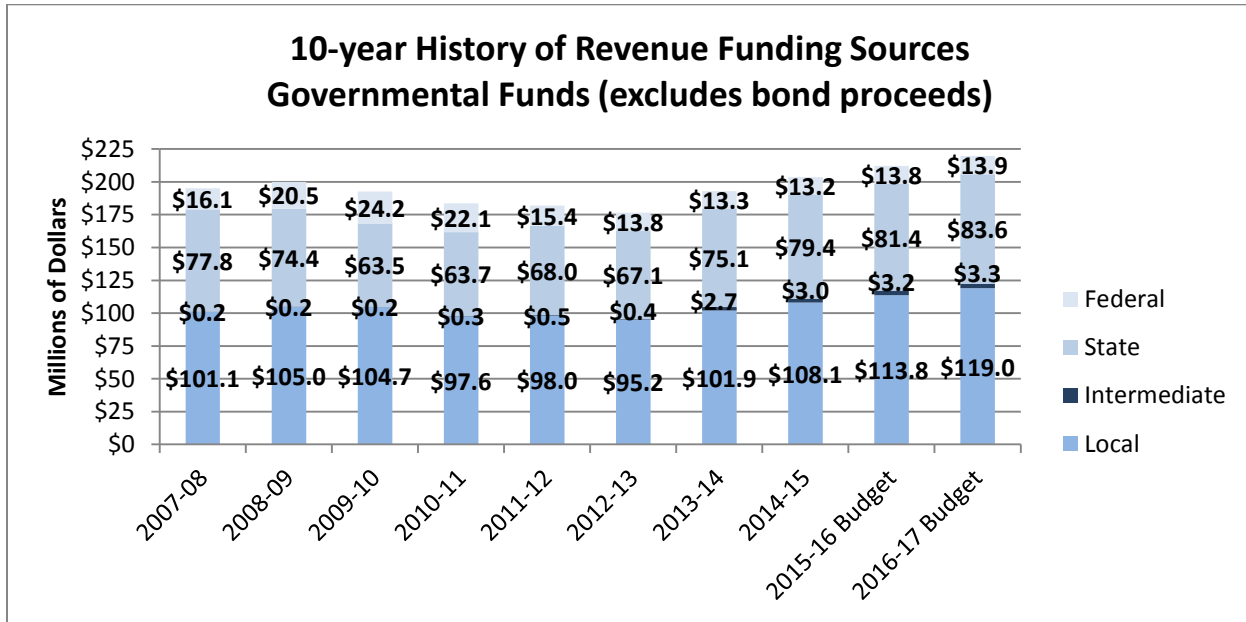
<sup>5</sup> Underspending is projected to be 66% of the budgeted contingency plus 3% of all other accounts. Transfers are excluded from underspending calculations.

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

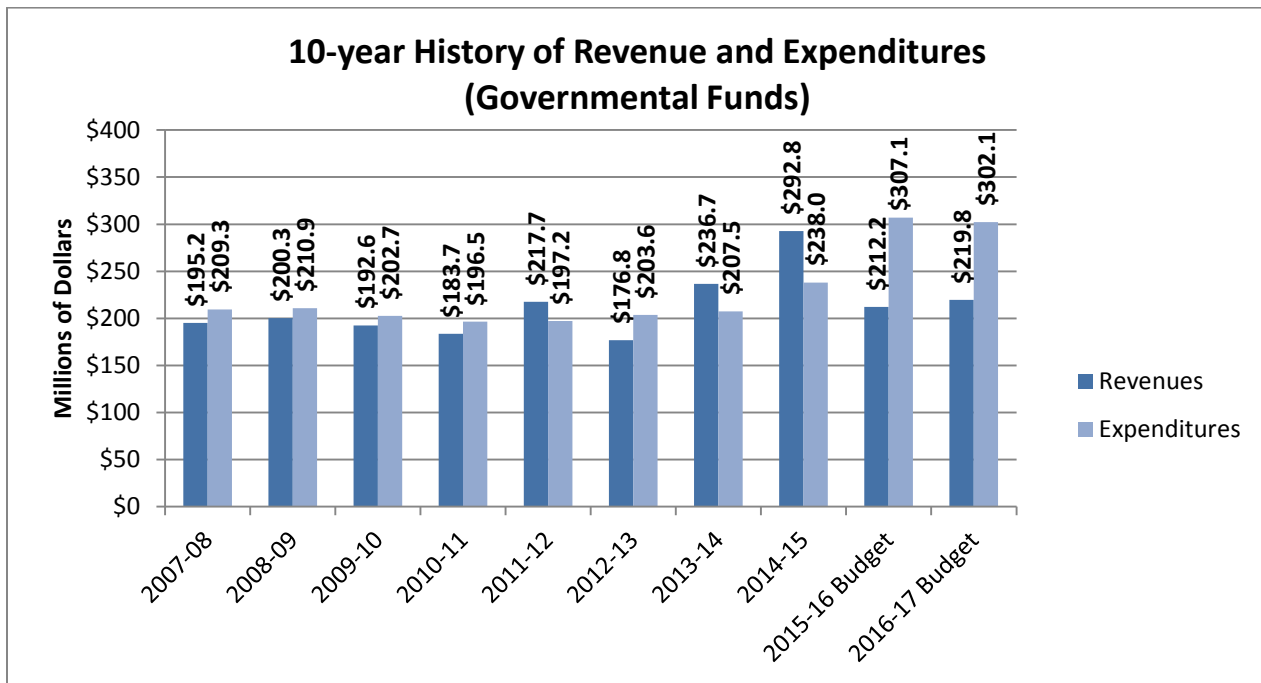
# Financial Plan

## 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.

## 2016-17 Budget Assumptions

### *Revenue Assumptions*

#### **State School Fund – \$80.4 million**

The 2016-17 General Fund budget is based on the \$7.38 billion budget approved by the state legislature for K-12 education in the 2015-17 biennium and is 11% 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 \$7.258 billion with an additional \$118 million to be provided in 2016-17.

The 2015-17 appropriation includes \$220 million specifically for full-day kindergarten implementation. This level of funding provided approximately \$3.6 million to the District for full-day kindergarten implementation in 2015-16; however, this underfunded the District's estimated cost of \$5.27 million to implement full-day kindergarten.

The District budget for 2016-17 General Fund revenue includes \$80.4 million from the state: \$78.8 million in SSF formula revenue and \$1.6 million in High Cost Disability grant revenue.

#### **Current Property Taxes - \$64.1 million**

Tax revenues budgeted for 2016-17 assume an overall 4% increase in assessed property values and a tax collection rate of 94.7%. Property taxes are included in total State School Fund formula revenue.

#### **Prior Years' Property Taxes - \$1.9 million**

It is estimated that approximately 45% of uncollected prior years' property taxes will be received in 2016-17.

#### **Common School Fund - \$1.7 million**

Revenues of \$1.7 million are budgeted for 2016-17 based on state estimates.

#### **County School Fund - \$0.3 million**

The District has budgeted \$0.3 million to be received from the County School Fund in 2016-17.

#### **Federal Forest Fees**

No revenue from this source has been included in the 2016-17 budget.

# Financial Plan

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## **Local Option Tax Levy - \$12.1 million**

For 2016-17, \$12.1 million in current and prior year receipts is budgeted. This compares to a high of \$14.2 million in 2008-09 and a projected \$11.5 million in 2015-16.

## **Other Sources of Revenue - \$5.7 million**

Significant other sources of revenue budgeted in the 2016-17 General Fund include \$2.6 million for the District's share of flow-through funding from Lane ESD to provide special education services; \$1.5 million in reimbursement income; \$0.65 million of revenue from grant indirect charges; \$0.7 million in school based income including rental fees and athletic participation fees; interest earnings of \$0.15 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 - \$0.5 million**

- \$0.02 million from the Special Purpose Reserve in the School Resources Fund to support compensation and other costs.
- \$0.33 million from the Licensed Employees Reserve within the Insurance Reserve Fund to support compensation costs.
- \$0.17 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 - \$12.4 million**

The District has projected the ending fund balance for 2015-16 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 - \$86.6 million**

Licensed salaries are budgeted using average salary cost. For 2016-17, the average cost of a licensed position is expected to be \$62,310 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 1.3% cost of living adjustment and a new top step increase of 0.75%.

For classified staff members currently employed by the District, budgeted costs for 2016-17 have been calculated to reflect a 2.0% cost of living adjustment, 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.

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),

# Financial Plan

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including the implementation of a 1.3% cost of living adjustment and a new top step increase of 0.75%. The Board has approved similar terms for District Directors and Associate Directors.

Additional details concerning average staffing costs are contained within the 2016-17 Staff Conversion and Costing Table document, which is located within the Appendices.

## **Employee Benefits - \$54.7 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 2016-17 Staff Conversion and Costing Table document, which is located within the Appendices.

## **Services/Supplies - \$22.9 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 (2016-17 increase is 1.8% based on the Portland Consumer Price Index) to help schools and departments absorb increases in the cost of goods and services.

## **Equipment/Capital - \$0.07 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 - \$0.95 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.

## **Transfers out of the General Fund - \$1.26 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.
- \$0.87 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).



# Financial Plan

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- \$0.14 million to the Nutrition Services Fund, to fund uncollectable student meal account balances, support for the meal program at ECCO, support staffing the new Family School site and a projected deficit.

## **Contingency - \$7.0 million**

### *Operations Reserve for 2016-17 - \$3.7 million*

A total of \$3.7 million has been set aside in 2016-17 to address a projected budget shortfall in 2017-18. As noted in the District's December 2015 long term financial forecast, the Public Employee Retirement System (PERS) rate paid by the District is projected to increase significantly beginning in 2017-18. By setting aside funds to help offset this increase the District hopes to minimize the need for budget cuts in the coming year.

### *Contingency Budget for 2016-17 - \$3.3 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 \$3.3 million represents 2.0% of operating expenditures for 2016-17. 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) - \$5.7 million**

The UEFB for 2016-17 is budgeted at \$5.7 million, or 3.4% of operating revenues.

The District projects that the budgeted UEFB plus unspent contingency appropriations will result in an ending fund balance of \$7.9 million, approximately 4.75% of operating revenues, which is consistent with Board direction for balancing the 2016-17 budget.

# Financial Plan

## General Fund Service Level Adjustments

	\$ (in millions)	Staffing (FTE)
<b>2015-16 General Fund Adopted Budget (Expenditures)</b>	<b>165.59</b>	
<b>2016-17 School Staffing Allocations:</b>		
- Elementary classroom teachers (8.0 licensed FTE)	0.81	8.00
- Middle school classroom teachers (0.40 licensed FTE) and administration (0.50 admin FTE)	0.12	0.90
- High school licensed staffing (1.75 licensed FTE)	0.18	1.75
- Elementary classified staffing increases: 1) enrollment - 27.1 hours or 3.3875 classified FTE and 2) custodial staffing increases for Gilham (2 hours or 0.25 classified FTE) and Howard (8 hours or 1.0 classified FTE)	0.26	4.64
- Middle and High school classified staffing adjustments (net decrease of 1.15 classified FTE)	(0.07)	(1.15)
- Family School additions for new location at Crest Drive:		
School Nurse (0.20 licensed FTE)	0.02	0.20
Health Assistant (4 hours/week or 0.10 classified FTE)	0.01	0.10
Custodians (10 hours or 1.25 classified FTE)	0.08	1.25
Technology Services (2 hours or 0.25 classified FTE)	0.02	0.25
- Adjustment to Special Programs staffing (1.03 licensed FTE)	(0.10)	(1.03)
<b>Employee Compensation:</b>		
- For 2016-17 the following COLA increases were implemented: 1) Licensed staff members, MAPS members, and Directors/Associate Directors - 1.3%, and 2) Classified staff members - 2.0%. Other adjustments to compensation were implemented as required within the contracts and agreements between various employee groups and the District.	2.35	-
- Increase in elementary teacher preparation time (3.75 licensed FTE)	0.38	3.75
- Athletic Director compensation changes (per Memorandum of Understanding between the Eugene Education Association and Eugene School District 4J implemented on July 1, 2015)	0.03	-
<b>2016-17 Baseline Increases Approved by the Superintendent:</b>		
- Teen parent home instruction (0.50 licensed FTE)	0.05	0.50
- ECCO Child Care program staffing increase (1.0 classified FTE)	0.06	1.00
- New allocation methodology for elementary school counselors - schools now receive from 1 to 5 days a week of counseling support (5.4 licensed FTE)	0.56	5.40
- Senior Network Engineer to address network security (1.0 professional FTE)	0.12	1.00
- Coaching stipend for 3rd Assistant Track Coach for middle schools with participation over 105 students	0.02	-
- Additional support for North Eugene High School IB coordination (0.30 licensed FTE)	0.03	0.30
- Additional support for District-wide risk management activities (0.25 classified FTE)	0.02	0.25
<b>Other Additions/Adjustments:</b>		
- Discretionary budget increases to match Consumer Price Index (CPI) growth	0.35	-
- Additional student support services (nursing, psychology, etc.) - 1.73 licensed FTE	0.18	1.73
- TOSA's - 1.15 licensed FTE increase for Instruction and 2.5 licensed FTE decrease for Technology	(0.14)	(1.35)
- High School Resource Officers - Contract Increase	0.19	-
- Interpreters for Deaf/Hard of Hearing students (previously budgeted as non-FTE staffing)	-	5.56
- Special Programs - addition of Post Grad Planning Specialist (0.95 classified FTE) and Program Coordinator (0.15 classified FTE)	0.06	1.10
- Department adjustments to professional staffing (net increase of 0.17 professional FTE)	0.02	0.17

# Financial Plan

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	<u>\$</u> <u>(in millions)</u>	<u>Staffing</u> <u>(FTE)</u>
- Department adjustments to classified staffing (net decrease of .43 classified FTE)	(0.03)	(0.43)
- Reorganization of Nutrition Services staffing (net addition of 1.39 classified FTE)	0.06	1.39
- Reorganization of Student Transportation staffing due to full-day kindergarten implementation and workload concerns (net decrease of 6.27 classified FTE)	(0.31)	(6.27)
- Increase in payments to charter schools due to changes in State School funding and the addition of Twin Rivers Charter School in 2016-17	0.43	-
<b>Contingencies:</b>		
- Decrease in Board Priorities Reserve	(0.28)	-
- Increase in Operations Reserve to address 2017-18 PERS Increase	2.26	-
- Increase in general Contingency due to increased expenditures	0.12	-
<b>2016-17 General Fund Proposed Budget (Expenditures)</b>	<b>173.44</b>	<b>29.01</b>

# Financial Plan

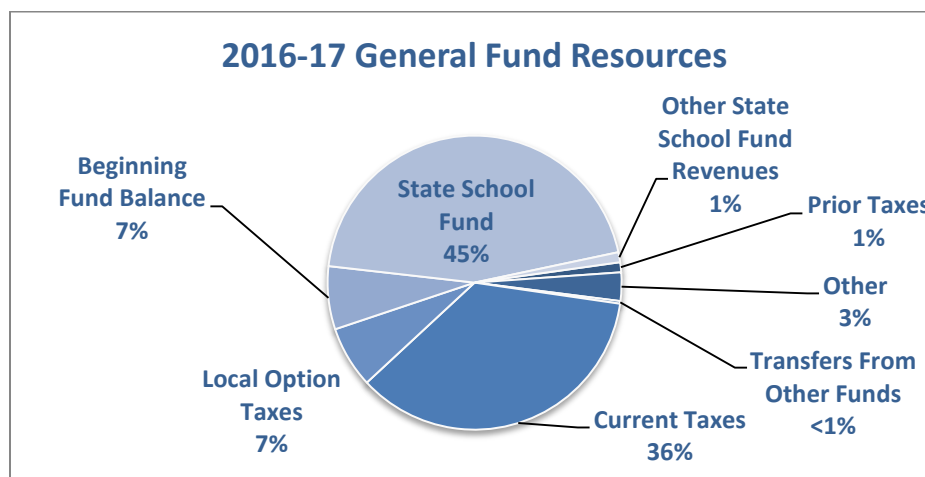
## Resources

2016–17 General Fund Budget				
Resources				
	13-14	14-15	15-16	16-17
	Actual	Actual	Budget	Proposed
State School Funding				
Current Property Tax	55,682,289	58,824,515	60,794,000	64,144,000
Prior Taxes	1,736,612	1,564,934	2,133,000	1,979,000
State School Fund (SSF)	71,062,267	74,810,758	78,252,035 <sup>2</sup>	80,416,297
Other SSF Revenues	2,935,134	3,033,319	1,772,917	1,963,277
Local Option Property Tax				
Local Option Property Tax	7,865,280	10,398,148	11,485,000	12,126,000
Transfers From Other Funds				
Transfers From Other Funds	2,663,178 <sup>1</sup>	1,822,455	904,804	516,365
Other				
Other	5,458,809	5,530,390	5,598,150 <sup>3</sup>	5,598,325
<b>Total Revenues</b>	<b>147,403,569</b>	<b>155,984,519</b>	<b>160,939,906</b>	<b>166,743,264</b>
Beginning Fund Balance	7,039,870	9,560,713	9,749,000	12,414,000
<b>Total Budget Resources</b>	<b>154,443,439</b>	<b>165,545,232</b>	<b>170,688,906</b>	<b>179,157,264</b>

<sup>1</sup> Transfers included \$1.0 million from capital reserves and \$258,000 from insurance reserves.

<sup>2</sup> 2015-16 SSF revenue assumes state K-12 funding of \$7.36 billion.

<sup>3</sup> Other revenues include \$2.5 million from Lane ESD flex funds available to provide special education services.



# Financial Plan

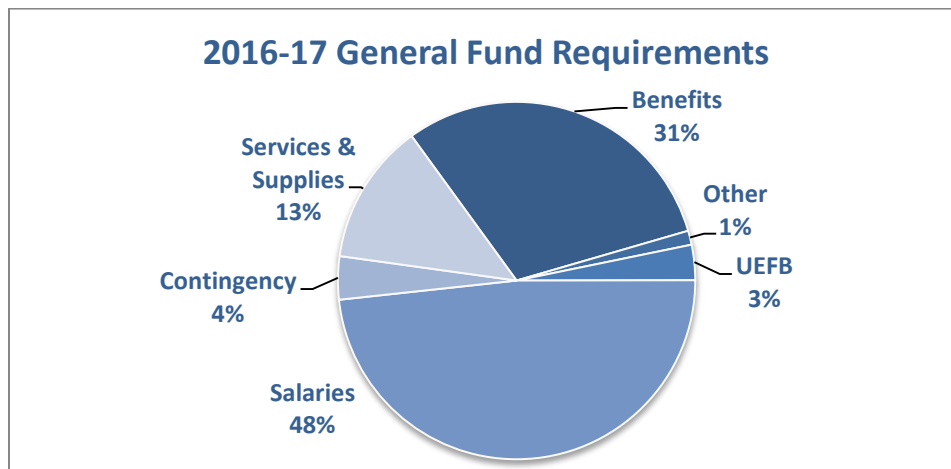
## Requirements

2016–17 General Fund Budget Requirements				
	13-14	14-15	15-16	16-17
	Actual	Actual	Budget	Proposed
Salaries	72,556,504	77,906,774	82,897,120	86,557,597
Benefits	50,096,607	51,086,329	53,883,267	54,651,526
Services	13,919,456	14,752,001	16,753,863	17,944,187
Supplies	4,038,059	4,905,136	4,885,789	4,998,357
Equipment	26,108	41,426	59,891	69,463
Other	4,245,993	4,615,685	2,194,941	2,215,822
Board Priorities Reserve	0	0	284,000 <sup>2</sup>	0
Operations Reserve	0	0	1,444,420 <sup>2</sup>	3,701,348
Contingency	0	0	3,188,339 <sup>1</sup>	3,303,489 <sup>1</sup>
<b>Expenditures</b>	<b>144,882,726</b>	<b>153,307,351</b>	<b>165,591,630</b>	<b>173,441,789</b>
UEFB	9,560,713	12,237,881	5,097,276 <sup>2</sup>	5,715,475 <sup>3</sup>
<b>Total Requirements</b>	<b>154,443,439</b>	<b>165,545,232</b>	<b>170,688,906</b>	<b>179,157,264</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 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.

<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 2016-17 reserves have been set at 4.75% by the Board to fund a \$3.7 million Operations Reserve.



# Financial Plan

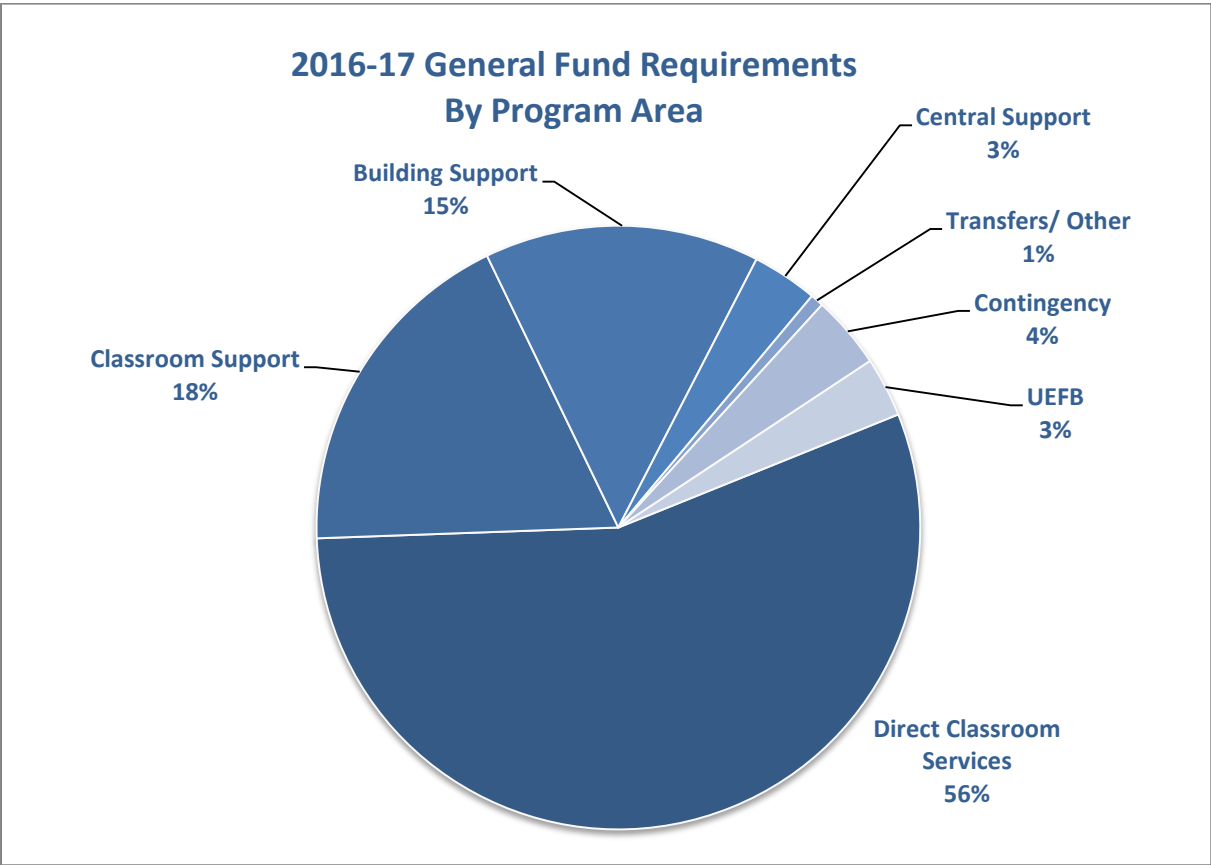
## Expenditures by Major Program and Function

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>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2015-16 Budget</b>	<b>2016-17 Proposed</b>
<b>Direct Classroom Services</b>	<b>81,344,234</b>	<b>86,727,705</b>	<b>95,149,584</b>	<b>99,503,776</b>
Regular Programs	59,540,308	62,660,843	68,191,146	72,280,192
Special Programs	21,803,926	24,066,862	26,958,438	27,223,584
<b>Classroom Support Services</b>	<b>28,409,966</b>	<b>31,325,428</b>	<b>31,799,312</b>	<b>32,974,592</b>
Extracurricular Activities	2,481,109	2,521,916	2,626,823	2,725,217
Student Support	8,451,580	9,725,862	10,435,539	11,159,387
Libraries, Curriculum, & Staff Development	5,315,273	6,220,328	5,757,406	5,990,326
School Administration	11,750,455	12,357,412	12,542,505	12,643,036
Community Services	411,550	499,911	437,039	456,626
<b>Building Support Services</b>	<b>23,498,422</b>	<b>24,344,266</b>	<b>25,832,868</b>	<b>26,399,244</b>
Facilities Operation & Maintenance	11,706,043	12,061,544	12,561,487	13,271,901
Student Transportation	7,167,151	7,410,106	7,849,950	7,694,643
Technology	4,161,193	4,415,842	4,956,571	4,945,817
Warehouse and Purchasing	464,034	456,773	464,860	486,883
<b>Central Support Services</b>	<b>8,364,053</b>	<b>7,237,918</b>	<b>6,635,204</b>	<b>6,296,845</b>
Executive Administration	892,138	996,192	873,761	757,315
Financial Services	1,647,074	1,674,865	1,817,336	1,883,933
Human Resources	5,267,813	4,038,784	3,335,063	3,380,626
Communications & Intergov. Relations	557,027	528,078	609,044	274,972
<b>Other Accounts</b>	<b>12,826,764</b>	<b>15,909,915</b>	<b>11,271,938</b>	<b>13,982,807</b>
Transfers	3,266,051	3,672,034	1,257,902	1,262,494
Short-Term Debt	0	0	1	1
Contingency	0	0	4,916,759	7,004,837
Unappropriated Ending Fund Balance	9,560,713	12,237,881	5,097,276	5,715,475
<b>Total Expenditures</b>	<b>154,443,439</b>	<b>165,545,232</b>	<b>170,688,906</b>	<b>179,157,264</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 the needs of students with 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

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

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

### *Educational Support Services*

#### **Functions:**

- To provide a range of instructional and related services for students with disabilities, Section 504, and Talented and Gifted
- To prepare students to graduate from high school career and/or college ready
- To provide learning experiences to develop the social, emotional, functional, and academic knowledge needed by all students
- 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

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

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



# Financial Plan

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## Facilities

### Functions:

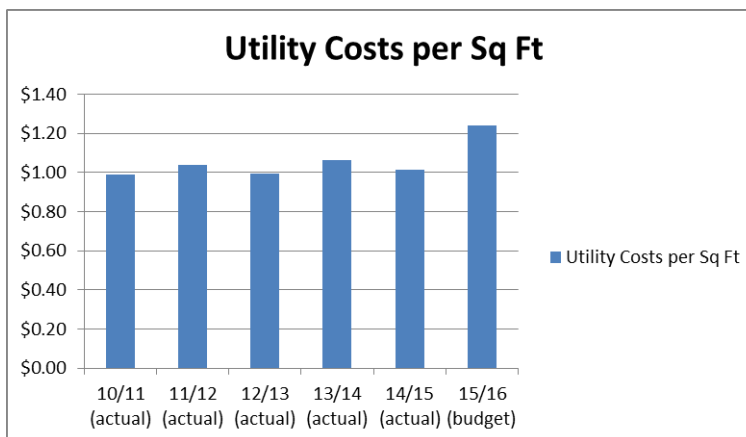
- Administration – Construction Management, work order management, building rental, capital financial management, safety
- Custodial – building custodial services, equipment, supplies
- Architectural and Engineering services – engineering, planning, design
- Maintenance – electrical, HVAC, plumbing, painting, 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 and consultants

### Key Performance Indicators:

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

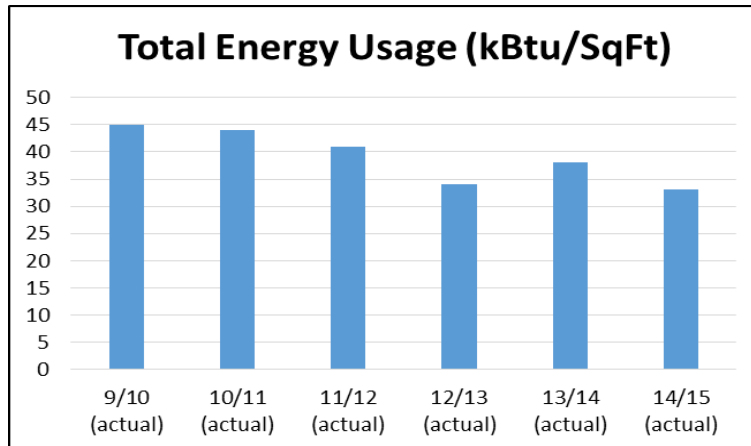
#### *Utility Costs per Building Area (square footage)*

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 second chart shows the total energy usage for all buildings for electricity and fossil fuel costs over the same period of time.



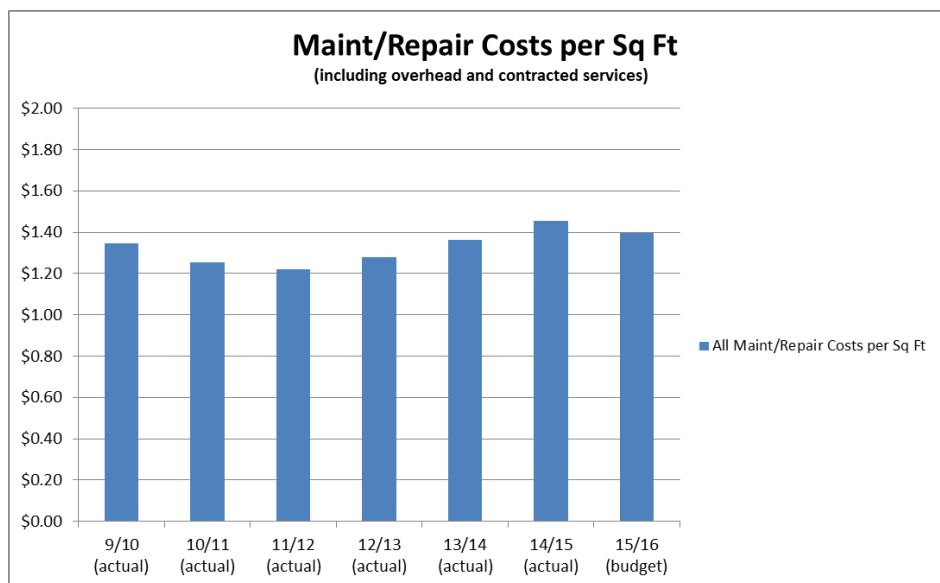
The Total Energy Usage chart is “corrected” to reflect weather data. The downward trend in 2012-13 is largely due to utilizing pre-purchased diesel heating fuel out of reserves in buried underground storage tanks, in preparation for tank removals in 2013-14 and 2014-15. The savings generated in 2013-14, 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 2015–16 includes about \$3.86 million to maintain approximately three million square feet of buildings. This budget includes approximately \$1 million in staffing and services for 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 Property Sale Revenue Fund, Fund 450) and also excludes 2.0 FTE salaries for the District Architect & Safety Specialist (funded from Capital Repairs Reserves, Fund 400 through 2015-16).

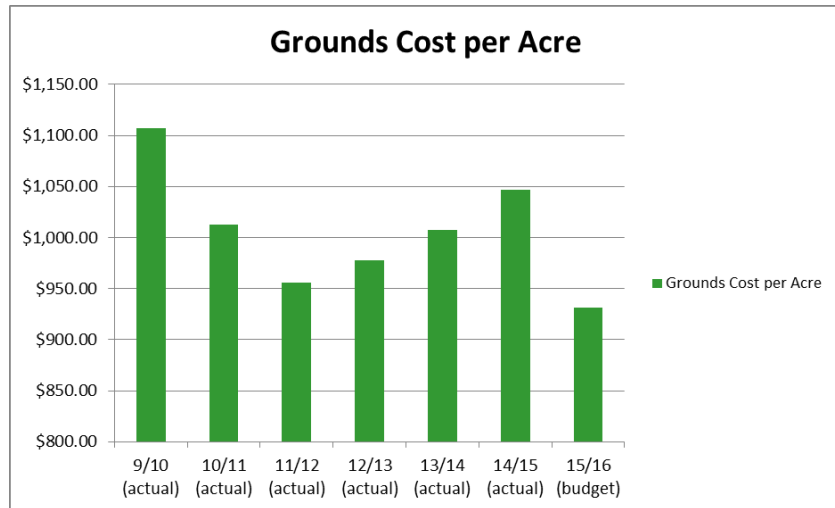


## Grounds Maintenance Costs per Acre

The facilities maintenance budget for 2015–16 includes about \$588,000 to maintain approximately 647 acres of grounds. These costs exclude the Coburg property and the District’s nine synthetic turf Youth Sports Parks (YSP)

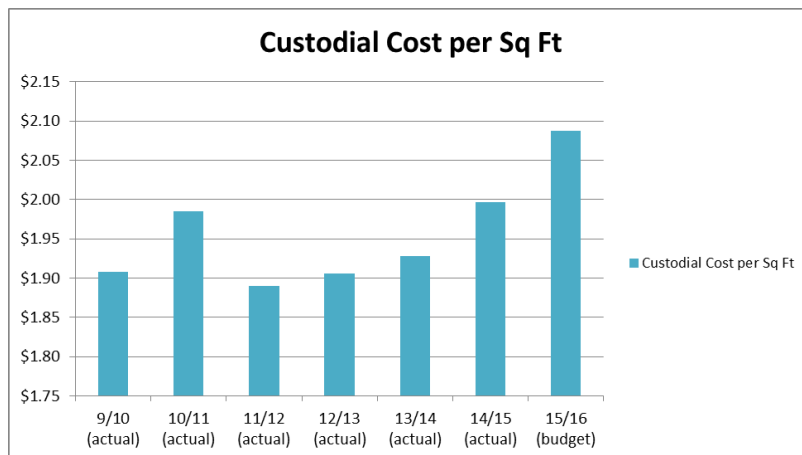
# Financial Plan

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

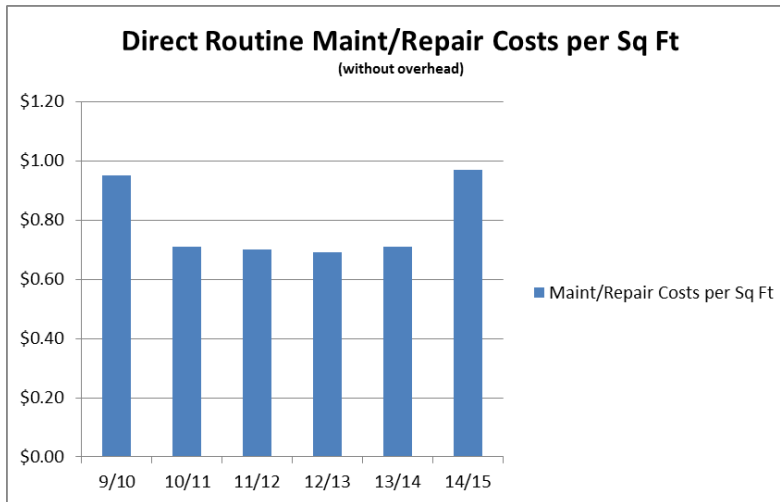
Total custodial costs (labor and supplies) are shown on the chart below on a building square footage basis. The 2015-16 budget includes about \$5.7 million including substitute and overtime allotments. Note that while the budget includes full funding for assigned staff, the budget has historically been 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 (vacancy) occurrences have been gradually decreasing over the past three years.



## Direct Routine Maintenance and Repair Costs

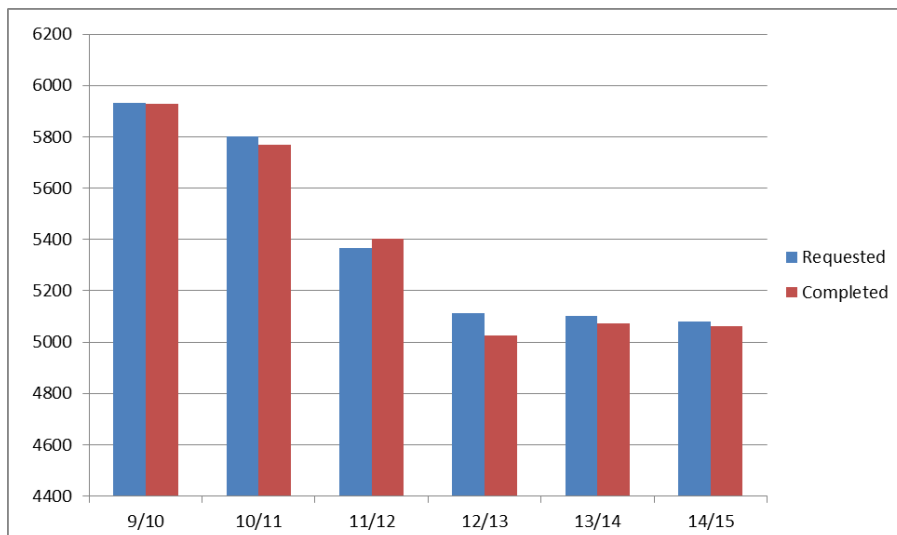
The yearly profile of direct maintenance and repair costs on a building square footage basis is shown below. Note the large drop in costs from 2009-10 is due to budget reductions that occurred at the time. These are the actual costs of the direct maintenance and repair effort extracted from our Work Order system and do not include administrative and support overhead costs or preventive maintenance effort.

# Financial Plan



## Repair Work Order Volume

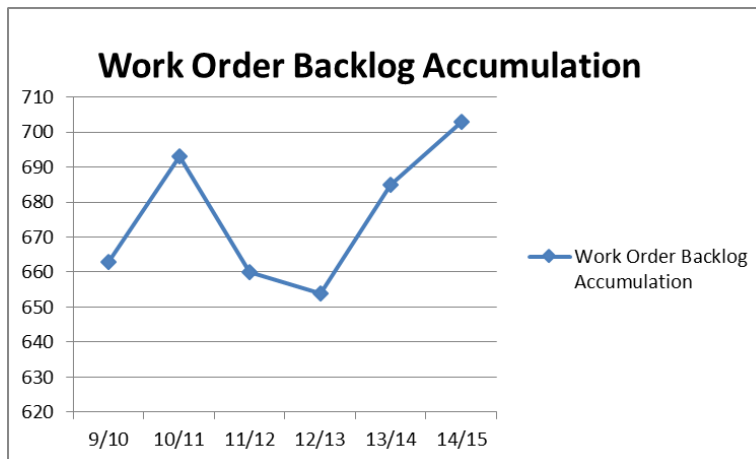
The chart below illustrates the number of repair work order requests received versus the number of completed work orders over the same time period. This report does not include roughly 100 annual “blanket” work orders that are used to log costs for frequent routine and repetitive work such as mowing, 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 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.

# Financial Plan



## 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

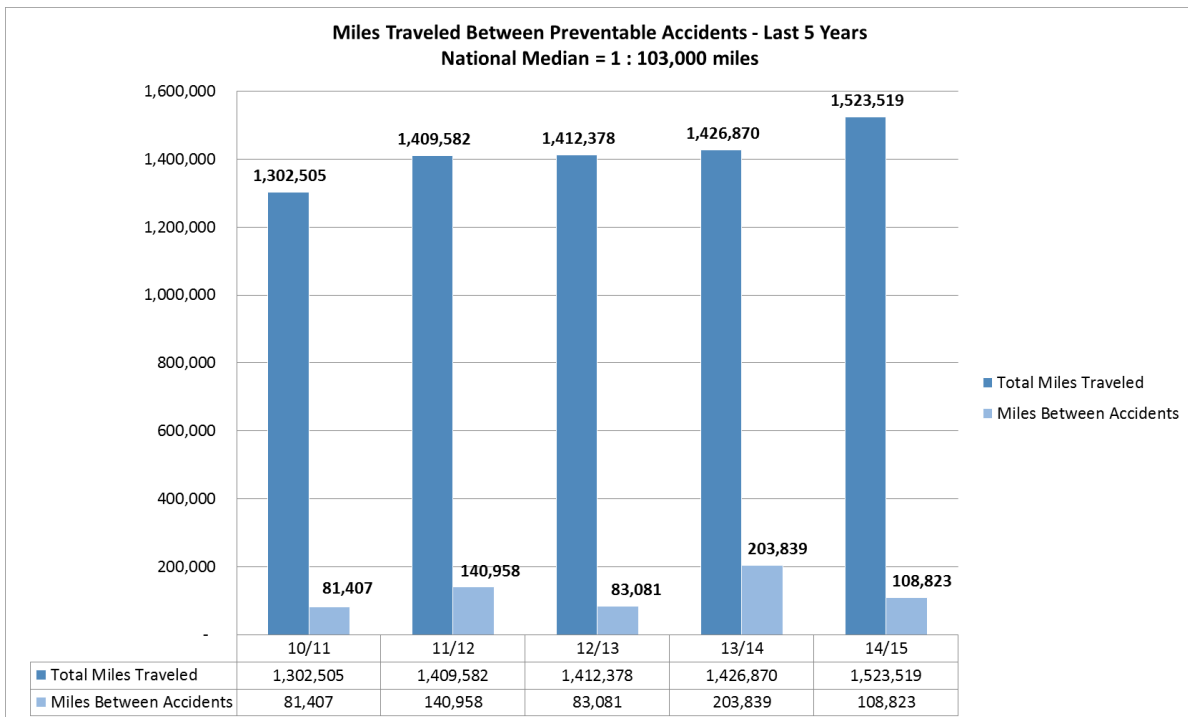
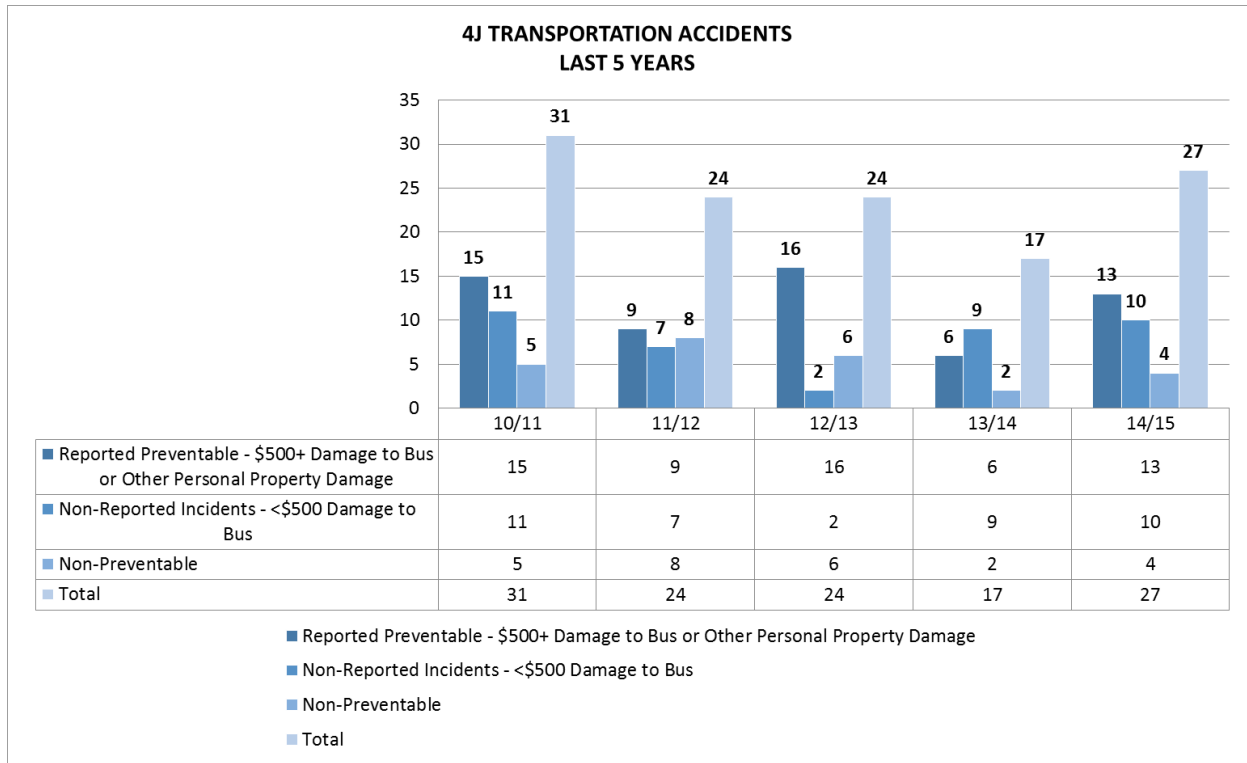
	2010-11	2011-12	2012-13	2013-14	2014-15
Number of Buses	92	95	107	107	107
Number of Vans	12	12	12	14	13
Total Miles Traveled <sup>(1)</sup>	1,302,505	1,409,582	1,412,378	1,426,870	1,523,519
Number of Students Transported Daily	5,197	5,042	4,830	4,860	5,040

<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 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.

# Financial Plan



# Financial Plan

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## *Cost per Mile Operated*

	2011-12	2012-13	2013-14	2014-15
Cost per Mile	\$4.14	\$4.57	\$4.48	\$4.31
National Median	\$4.61	\$4.43	\$5.31	N/A
N/A = data not available				

## *Cost per Bus Operated*

	2011-12	2012-13	2013-14	2014-15
Cost per Bus	\$61,416	\$60,338	\$59,685	\$61,344
National Median	\$58,240	\$56,031	\$58,198	N/A
N/A = data not available				

## *Cost per Student*

	2011-12	2012-13	2013-14	2014-15
Cost per Student	\$1,157	\$1,337	\$1,314	\$1,302
National Median	\$1,036	\$1,009	\$1,077	N/A
N/A = data not available				

## *Average Age of Fleet*

Fleet replacement plans drive capital expenditures and on-going maintenance costs. Younger fleets require greater capital expenditures but reduced maintenance costs, and will result in greater reliability and service levels. An older fleet requires more maintenance expenditures but reduces capital expenses.

	2013-14	2014-15	2015-16
Average Age	8.9	6.6	6.7
National Median	9	N/A	N/A
N/A = data not available			

## *Daily Route Buses as a Percent of Total Buses*

A goal of a well-run transportation department is to procure only the number of buses actually needed on a daily basis, plus an appropriate spare bus ratio.

	2013-14	2014-15	2015-16
Route Buses	84	82	83
Total Buses	107	107	107
Percentage	79%	77%	78%
National Median	85%	N/A	N/A
N/A = data not available			

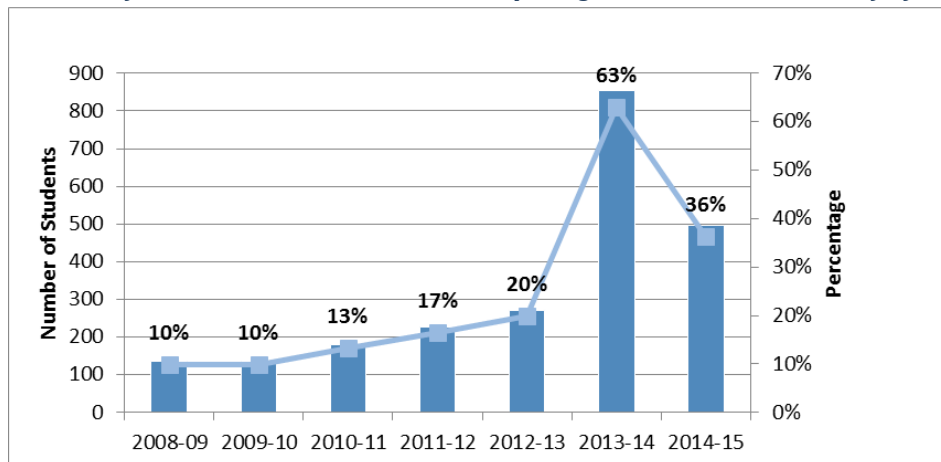
# Financial Plan

## Bus Usage – Daily Runs per Bus

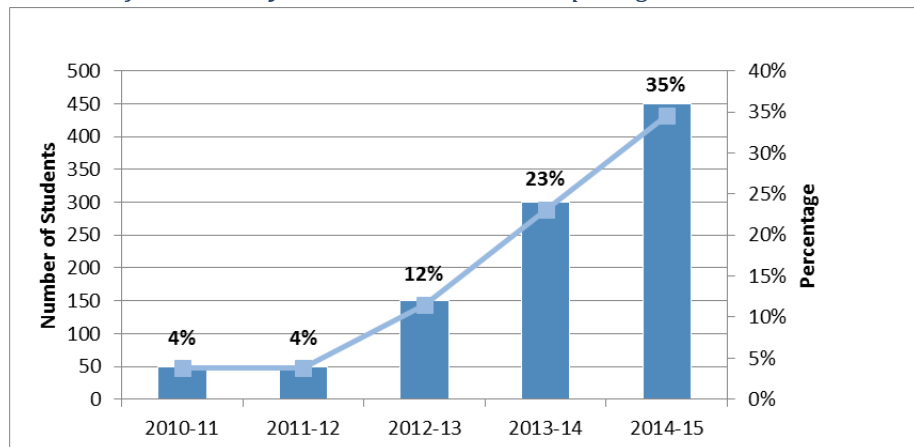
There is a positive correlation between the number of daily runs a bus makes and operating costs. Efficiencies are gained when one bus is used multiple times in the morning and again in the afternoon. Using one bus to do the work of two buses saves dollars.

	2014-15	2015-16
Total Regular Routes	43	43
Total Daily Runs - Regular Route	105	108
Daily Runs Per Bus - Reg. Route	2.4	2.5
Total SPED Routes	39	40
Total Daily Runs - SPED	115	131
Daily Runs Per Bus - SPED	2.9	3.3
National Median	N/A	N/A
N/A = data not available		

## Number of Middle School Students Participating in a Nine Hour Bike Safety Education Program



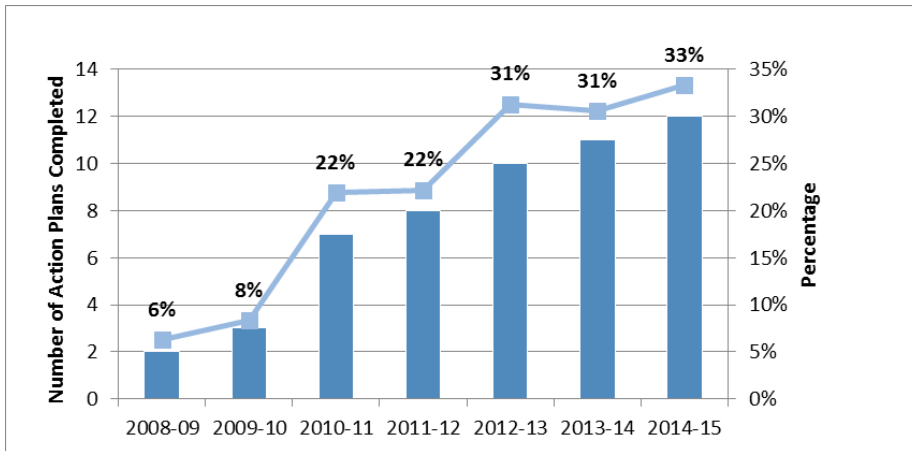
## Number of Elementary School Students Participating in a Two Hour Pedestrian Safety Education Program



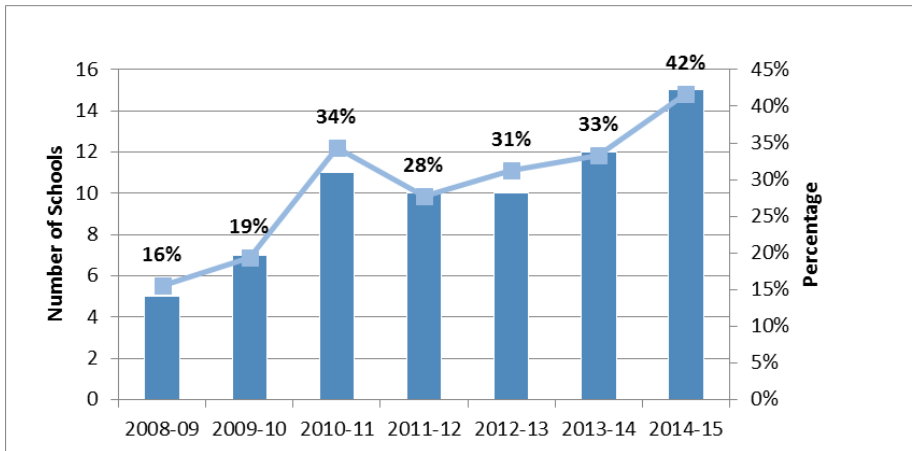


# Financial Plan

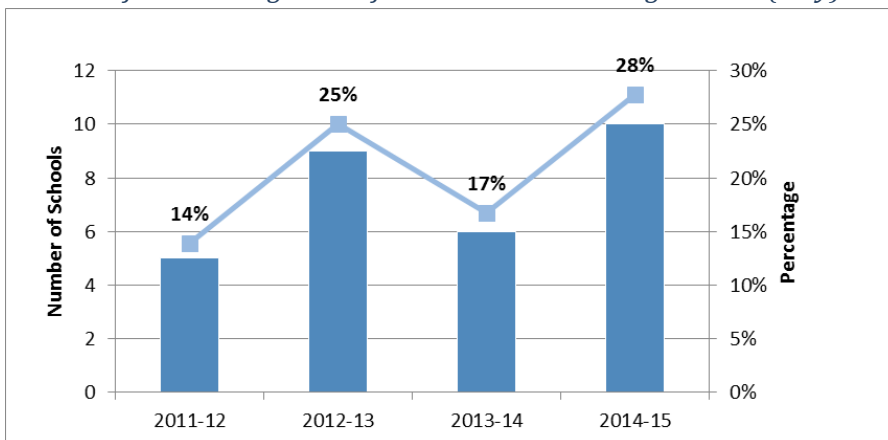
*Number of Action Plans Completed*



*Number of Schools Registered for Walk+Bike to School Day (October)*



*Number of Schools Registered for Walk+Bike Challenge Month (May)*



# Financial Plan

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## **Technology**

### **Mission**

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

### **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; importing data from external applications/sources such as Mealtime and assessment data from ODE, ACT, SAT, etc.; 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 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 – project implementation e.g. iPad pilot, Crossroads, and educational technology related grants; library services cataloging, inventory, checkout, eBook review, and kit checkout; online learning and cloud technology; 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 (as of February 1, 2016)*

- Target: Device to student ratio 1:1
  - Current device to student ratio: 0.94
    - Device to Elementary School student ratio: 0.93
    - Device to Middle School student ratio: 1.3
    - Device to High School student ratio: 0.69

# Financial Plan

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- 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 2015-16: 7,091
  - Average number of tickets by month, July 2014 - June 2015: 922

## ***Warehouse and Purchasing***

### **Functions:**

- Purchasing – issuing and managing RFP process, negotiating contracts, coordinating purchase order approval, record capital assets
- Warehouse – ordering, receiving, delivering and courier services within district for supplies, furniture, food supplies; surplus property management

### **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. 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
2012-13	1,135,795	242,836	4.68	442
2013-14	1,007,981	264,130	3.82	428
2014-15	1,004,985	258,848	3.88	419

#### *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 (\$)
2012-13	7,547	33,042,613	4,378
2013-14	7,745	49,327,046	6,369
2014-15	8,495	94,424,875	11,115

## ***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

# Financial Plan

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- 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 the Superintendent’s Office supports.

## Financial Services

### Functions:

- Payroll – processing timesheets, leave, PERS, garnishments, taxes, TSA payments, other payroll liability payments, prepare W-2s
- 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, develop staff rates
- Accounting – prepare and post journal entries, monitor accounts for consistency and adherence to policy, perform bank reconciliations, fulfill public record requests, maintain financial records, statutory reporting, SSF requirements, general accounting, prepare 1099s, train and support school and program staff
- Grants – Support grants managers in financial reporting, monitor compliance with federal and state requirements, review proposal budgets, submit invoices and claims, prepare request for annual indirect rate, apply monthly indirect to grants; prepare annual deferral and accrual of grant funds

## Key Performance Indicators:

### *Ratio of Payroll Checks Issued Per Payroll FTE*

This performance measure addresses the workload of payroll staff. Since 2010-11, staffing reductions have resulted in a significant increase in workload.

2010-11	2011-12	2012-13	2013-14	2014-15
9,880	11,531	10,815	10,658	10,629

### *Payroll Cost per Check/ACH*

2010-11	2011-12	2012-13	2013-14	2014-15
\$7.45	\$7.37	\$8.09	\$8.33	\$8.67

### *Invoices Processed per FTE per Month*

2010-11	2011-12	2012-13	2013-14	2014-15
826	786	796	760	821

# Financial Plan

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

2010-11	2011-12	2012-13	2013-14	2014-15
12%	10%	9%	10%	9%

*CAFR – Days to Publish*

2010-11	2011-12	2012-13	2013-14	2014-15
179	178	178	155	180

## *Audit Opinions*

The District has received unmodified audit opinions for more than 20 consecutive years, including the fiscal year ended June 30, 2015. An unmodified opinion indicates that the auditor has determined that financial statements: 1) fairly present the financial position, results of operations and changes in financial position of an entity in accordance with generally accepted accounting principles applied on a consistent basis, and 2) include appropriate informative disclosures.

## *Budget and Financial Reporting*

The District has received the *Certificate of Achievement for Excellence in Financial Reporting* from the Government Finance Officers Association (GFOA) every year since June 30, 1987. This certificate is presented to governments whose comprehensive annual financial reports achieve the highest standards in government accounting and financial reporting.

## ***Human Resources***

### **Functions:**

- Employee record maintenance and Federal and State reporting – licensure, years of experience, Highly Qualified (HQ) records and reporting to Oregon Department of Education (ODE) under No Child Left Behind (NCLB), maintaining the human resource information system (HRIS, Lawson)
- 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, organization of annual training
- 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

# Financial Plan

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- Recruitment, induction, retention – performed on an ongoing basis for all levels of positions
- Collaboration on continued District diversity and equity work

## **Key Performance Indicators:**

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

In recent years, the department has been working diligently to hire more guest teachers and classified substitutes in an effort to reduce the number of unfilled vacancies. During the course of a typical school year, there are absences (licensed and classified) that unfortunately go unfilled. There are a variety of reasons as to why this happens. For example, although a substitute might be available, they may not feel comfortable working in certain subject areas or grade levels. Despite a large pool of hundreds of substitutes, on days with large staff absences, there is the potential for unfilled positions. In addition to the weekly effort of hiring additional substitutes, HR has worked to communicate to other departments the importance of trying to avoid professional development trainings on Mondays and Fridays, which often have a larger number of separate, personal absences.

During the current school year, over 150 new substitutes (both licensed and classified) have been hired with the District. When looking at the number of unfilled absences, there were 533 for the entire 2014-15 school year, down from 655 during 2013-14. For the current school year, there have been 380 unfilled absences through February 11, 2016, in comparison to 296 unfilled absences at the same time last year. Although we are experiencing an overall increase this year, the licensed unfilled absences are down significantly. During the 2014/15 school year, there were 188 licensed unfilled vacancies and currently, there have only been 32 to date for 2015/16.

The area of focus is that of educational assistants (EA) and specifically for special education EA vacancies. HR has begun discussions with ESS to develop a training opportunity to better educate and prepare EA subs for work in a special education setting. These vacancies tend to have a higher rate of unfilled absences and with feedback, HR has learned that many classified EA substitutes feel a level of uncertainty and apprehension when it comes to accepting these positions. With additional students on behavior Individualized Education Programs (IEP) in general education classrooms, the need for education of EA substitutes for the special education setting has become apparent. With future training, the hope is to provide EA subs with the resources, tools and confidence to accept these vacancies and work to reduce the unfilled absences in this area.

### *Implementation of weekly new hire session*

In the last year, a weekly session was implemented by HR for welcoming new employees of the District. Recent new hires sign up to attend and provide completed new hire paperwork, in addition to meeting HR staff, and are able to ask questions in person. An approximate 20 – 25 minute presentation provides an overview of district resources, including in the area of HR, Finance and Technology. Those in attendance learn about utilizing the district website, along with information on policies and deadlines staff are given the opportunity to provide a consistent message. It has become a valuable tool, especially in the area of educating new classified bargaining unit members on specific aspects of the OSEA Collective Bargaining Agreement and details and rules around rights as a new hire. The structured setting has also created more efficiency for HR staff, who are able to reach multiple new employees at one time, rather than one on one meetings throughout the week.

# Financial Plan

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## *Continued improvement in percentage of Highly Qualified Teachers*

In ongoing efforts to raise the District’s percentage of highly qualified (HQ) teachers, HR has implemented extensive efforts within the applicant screening and hiring process to hire new educators who will be HQ for the assignment for which they were hired. In 2012-13, 96% of Eugene 4J teachers were HQ under federal standards. Through a variety of efforts within HR and in the buildings, that number increased to 99% in 2013-14. The following year of (2014-15 - the most recent year the statistic is available), the district saw the overall rate continue to increase to 99.5%. During this time, HR has worked to help educate building principals on what requirements applicants and potential candidates need in order to be considered for certain assignments. Another area that this information has been applied is that of assignments of current teachers. Extensive work has been done to address instances and practices of assigning teachers in areas outside of their licensure and or area(s) of HQ. After many years of working to correct mis-assignments throughout the District, HR is confident that the proactive work has become evident and we will work to continue these efforts with any revisions under The Every Student Succeeds Act (ESSA).

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

2011-12	2012-13	2013-14 <sup>1</sup>	2014-15	2015-16
1:112	1:120	1:154	1:167	1:181
<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:**

- Communications – Develops and implements a comprehensive communication program that includes external communications between the district and parents and the community, news media relations, publications, website content, social media, internal communications and communications assistance to schools and departments
- Community Engagement – Implements community engagement activities that support district goals and maintain open communication within the district and with the public
- Coordination – Provides executive leadership and support including policy development, strategic planning and other support to the Board of Directors, the Superintendent and the district
- 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

### **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 key areas below.

- Increase view and interaction rates for district communications

# 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 2016-17 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.

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 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 Individuals with Disabilities Education Act (IDEA) awards which provide funding for education of disabled students.

### **Eugene Education Fund (EEF)**

The District receives quarterly distributions from the Eugene Education Fund (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 a specific school or for a District program. 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.



# Financial Plan

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## ***General Observations***

Overall, federal, state, and local program funding is expected to remain stable for the next year with many continuing programs and support services. 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 and educator training on the Common Core State Standards. Each of these activities will continue in the District, but not through grant-based funding. Also notable is the continued spend-down of prior year gifts through the Eugene Education Fund. Helping to offset these reductions are new grant funding, including support for school-readiness programs and career and technical education programs that lead to high wage and high demand occupations. Other increases in this fund reflect funding changes based on both provision of and payment for contracted services related to students eligible for student support services.

Resources	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Local Sources	3,635,193	3,733,623	4,481,092	4,591,622	30.28%
Intermediate Sources	322,166	365,918	447,184	332,510	2.19%
State Sources	1,483,448	1,954,550	929,313	616,322	4.06%
Federal Sources	8,676,411	8,374,843	9,581,242	9,623,985	63.46%
<b>Total</b>	<b>14,117,218</b>	<b>14,428,934</b>	<b>15,438,831</b>	<b>15,164,439</b>	<b>100%</b>

Requirements	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Salaries	6,682,839	6,647,675	6,360,996	6,951,387	45.84%
Benefits	4,614,829	4,398,584	4,430,827	4,776,881	31.50%
Purchased Services	1,709,123	2,145,795	2,181,533	2,038,117	13.44%
Supplies	568,347	681,433	1,780,481	666,142	4.39%
Equipment	6,377	0	41,704	16,000	0.11%
Other	535,703	555,447	643,290	715,912	4.72%
UEFB	0	0	0	0	0.00%
<b>Total</b>	<b>14,117,218</b>	<b>14,428,934</b>	<b>15,438,831</b>	<b>15,164,439</b>	<b>100%</b>

# Financial Plan

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## ***Budget by Program***

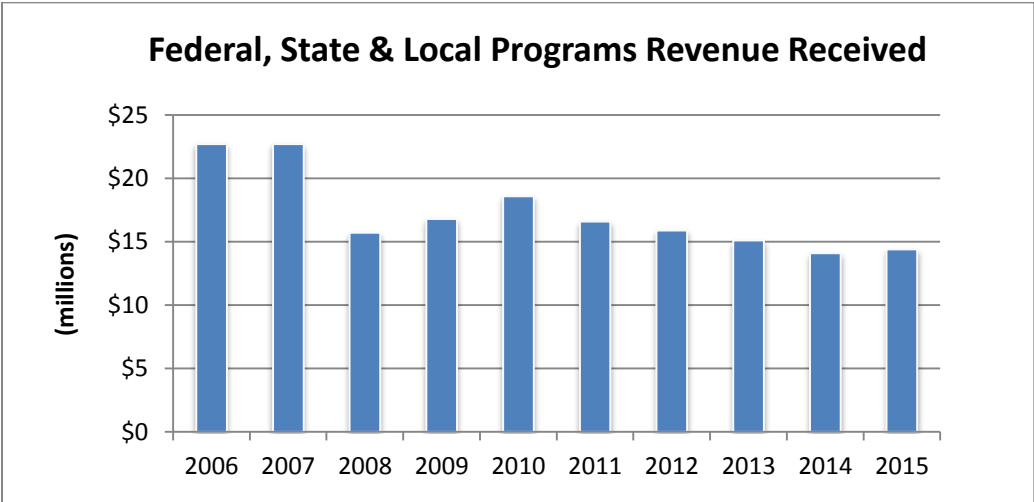
<b>Program</b>	<b>\$</b>
Individuals with Disabilities Act (IDEA)	4,206,580
Title I: Education for the Disadvantaged	3,648,299
ESS Contracted Services	1,121,200
Eugene Education Fund	1,100,000
Title II-A: Teacher Quality	626,255
Regional Physical/Occupational Therapy Services	582,727
KRVM Radio	546,391
BEST Afterschool Program (21st Century Community Learning Center)	477,955
Technology Consortium	376,229
EWEB Grants	291,993
K-21 Lifeskills Consortium	274,086
Youth Transition Program	260,330
Long Term Care & Treatment (LTCT)	259,972
Indian Education Grants	255,000
Miscellaneous (categories less than \$40,000)	237,054
Health Services	183,000
Reimbursable Services	138,680
Kids in Transition to School (KITS)	123,000
Health Services - School Based Clinic	104,000
Vocational Education Programs	85,000
Safe Routes to School	82,184
Title III: English Language Acquisition	63,523
Title I-D: Neglected and Delinquent	50,981
Project Stay Out	40,000
Fresh Fruit & Vegetable Program	30,000
<b>Total</b>	<b>\$ 15,164,439</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, City Levy Funds (the City Levy expired in 2006-07), and American Recovery and Reinvestment Act Funds (received in fiscal years 2008-09 through 2012-13).



# 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 5.5%. This is primarily due to a higher projected beginning fund balance, as balances that were carried over from the General Fund in 2015-16 were higher than anticipated.

Resources	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Pupil Activity Income	4,188,967	3,991,085	5,000,000	4,700,000	33.84%
Miscellaneous Revenue	0	0	10,000	10,000	0.07%
Transfers from Other Funds	1,688,033	1,916,629	0	0	0.00%
Beginning Fund Balance	6,172,303	7,122,042	8,156,000	9,180,000	66.09%
<b>Total</b>	<b>12,049,303</b>	<b>13,029,756</b>	<b>13,166,000</b>	<b>13,890,000</b>	<b>100%</b>

Requirements	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Salaries	0	169,096	0	0	0.00%
Benefits	0	128,356	0	0	0.00%
Purchased Services	1,705,456	1,703,527	1,435,001	1,575,001	11.34%
Supplies	2,112,793	1,859,752	5,269,751	5,680,571	40.90%
Equipment	0	8,057	1,956,250	2,607,070	18.77%
Other	734,358	945,289	1,025,000	1,000,000	7.20%
Transfers of Funds	374,654	215,224	170,000	17,361	0.12%
Contingency	0	0	509,998	509,997	3.67%
UEFB	7,122,042	8,000,455	2,800,000	2,500,000	18.00%
<b>Total</b>	<b>12,049,303</b>	<b>13,029,756</b>	<b>13,166,000</b>	<b>13,890,000</b>	<b>100%</b>

# 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 2016–17 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 2016–17 to cover payments due in July or August 2017 and recorded as expenditures in 2017–18. 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, 2016, outstanding principal balances total \$206.4 million in general obligation (G.O.) bonds and \$45.6 million in pension bonds. Based on 2015-16 Measure 5 real market value, general obligation bonds represent 12.7% of the District’s legal debt limit of \$1.6 billion. Remaining legal debt capacity is \$1.4 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 2016–17 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 of 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 and 2017.

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 and 2017.

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, 2016 and annual payments to be made in 2016–17. Overall, debt service requirements have increased over the prior year by approximately 6.6% due to the expected additional payments from the issuance of bonds in June 2016. At the time of printing, a portion of bonds approved by District voters in May 2011 and 2013 are expected to be issued in June 2016. The total estimated requirement of debt service principal and interest (including estimated costs of the June 2016 bonds) due in 2016-17 is shown in the expenditure table below, but is not included on the following two pages.

Resources	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Current Taxes	19,443,492	20,198,121	20,768,191	22,100,485	55.34%
Prior Taxes	357,466	307,900	333,000	325,000	0.81%
Interest	145,575	147,201	130,000	120,000	0.30%
Changes to Other Funds	3,974,177	4,192,460	4,262,396	4,442,256	11.12%
Other Federal Revenue <sup>1</sup>	654,240	653,535	653,535	656,355	1.64%
Beginning Fund Balance	6,739,945	8,699,326	11,327,103	12,290,251	30.78%
<b>Total</b>	<b>31,314,895</b>	<b>34,198,543</b>	<b>37,474,225</b>	<b>39,934,347</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	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Debt Service	22,615,569	22,773,761	25,640,621	27,291,556	68.34%
UEFB	8,699,326	11,424,782	11,833,604	12,642,791	31.66%
<b>Total</b>	<b>31,314,895</b>	<b>34,198,543</b>	<b>37,474,225</b>	<b>39,934,347</b>	<b>100%</b>

# Financial Plan

## 2016-17 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%	12/30/2016		\$1,244,128	\$1,244,128
				6/30/2017	\$1,960,000	1,244,128	3,204,128
09/23/08	2008 Refunding	47,295,000	3.30%	7/1/2016	10,895,000	544,800	11,439,800
				1/1/2017		287,050	287,050
				7/1/2017 <sup>1</sup>	11,680,000	287,050	11,967,050
08/5/11	2011 General Obligation Bonds	34,997,258	1.88%	12/15/2016		598,150	598,150
				6/15/2017		598,150	598,150
10/17/12	2012 Refunding	37,405,000	1.95%	12/15/2016		681,575	681,575
				6/15/2017	2,440,000	681,575	3,121,575
08/28/13	2013 General Obligation Bonds	39,996,054	3.72%	12/15/2016		789,700	789,700
				6/15/2017		789,700	789,700
09/18/14	2014 General Obligation Bonds	80,000,000	3.20%	12/15/2016		1,693,800	1,693,800
				6/15/2017		1,693,800	1,693,800
<b>Total</b>		<b>\$293,128,312</b>			<b>\$26,975,000</b>	<b>\$11,133,606</b>	<b>\$38,108,606<sup>2</sup></b>

<sup>1</sup> Included in 2016-17 Unappropriated Ending Fund Balance to ensure there are enough funds to pay the July 1, 2017 payment.

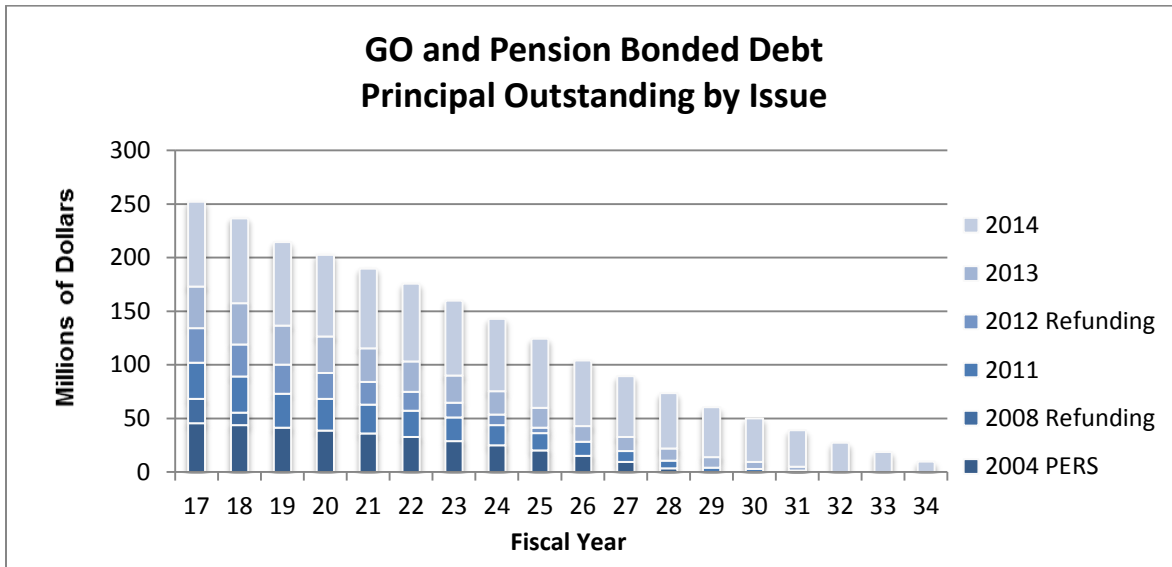
<sup>2</sup> Difference between total principal and interest payments and fund requirements includes estimated payments due in 2016-17 for June 2016 bond issuance.

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

Fiscal Year	Principal	Interest	Total
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>\$251,950,402</b>	<b>\$102,777,718</b>	<b>\$354,728,120</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>

2015–16 Measure 5 Real Market Value <sup>2</sup> \$ 20,518,258,408

<u>Grades K–8</u>	\$ x .0055 =	112,850,421
(55/100th of 1% per grade)		x <u>9</u>
Total, Grades K–8.....		1,015,653,791

<u>Grades 9–12</u>	\$ x .0075 =	153,886,938
(75/100th of 1% per grade)		x <u>4</u>
Total, Grades 9–12.....		615,547,752

<u>Total Bonding Limit-Grades K–12</u>	Grades K–8.....	1,015,653,791
	Grades 9–12.....	<u>615,547,752</u>

Total, Grades K–12	1,631,201,543
General Obligation Bonds Outstanding, 06/30/16 <sup>3</sup>	<u>(206,395,402)</u>

Limitation on Additional Bonding	<u><u>\$ 1,424,806,141</u></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 2016-17 are listed within the Non-Bond Funded portion of the Capital Projects Listing.

This program is staffed by 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.

### ***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, program relocations, and building improvements. Individual projects budgeted in 2016-17 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 March 2016. As of March 2016, properties classified as surplus included the Bailey Hill Elementary, Fox Hollow Elementary and the Coburg farm property.

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, 2015-16, or 2016-17 budgets.

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 June 2016, the proceeds of which will be used to repay this loan. The loan was made in July 2015 to be repaid in full, with associated

# Financial Plan

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interest at an annual rate of 0.50% in accordance with ORS 294.468(2)(c)(A), no later than December 31, 2016. Should project needs change, the Board has the authority to take further action through a resolution to amend and/or extend the loan.

### **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 (3.55 FTE). In addition, there is 0.934 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:

- 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.

# Financial Plan

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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.

### *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 instructional materials.

# Financial Plan

Major Projects (\$)	Total Project Budget	Actual Expenditures 7/1/11-6/30/15	Projected Expenditures 2015-16	Budgeted Expenditures 2016-17
Capital Systems Replacements and Improvements	\$44,400,000	\$25,454,991	\$2,651,607	\$1,023,999
Additions and Remodels	6,000,000	4,642,622	0	0
Allowance for Future School Reconfiguration	4,000,000	4,591,103	0	0
Building Improvements and Repairs <sup>1</sup>	6,000,000	4,000,000	1,000,000	1,000,000
Instructional Technology, Technology Infrastructure, and Student Information System	6,800,000	5,762,074	481,726	1,300,000
Changes in Instructional Design	2,100,000	1,376,194	0	0
Potential Acquisition of Property	700,000	0	0	0
Emergency Contingency	1,500,000	1,768,771	364,907	108,752
Bond Issuance Costs <sup>2</sup>	n/a	574,577	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>\$48,170,332</b>	<b>\$4,498,240</b>	<b>\$3,432,751</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.
- 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.

# Financial Plan

Project	Total Project Budget	Actual Expenditures 7/1/13–6/30/15	Projected Expenditures 2015-16	Budgeted Expenditures 2016-17
Roosevelt Middle School, Replacement	\$42,000,000	\$6,563,280	\$26,685,854	\$7,000,000
Jefferson M.S., Partial Replacement & Renovation	35,000,000	1,436,729	2,720,644	26,000,000
Howard Elementary School, Replacement	32,000,000	11,932,299	15,023,766	3,000,000
River Road Elementary School, Replacement	24,000,000	1,218,360	2,175,307	18,000,000
Gilham Elementary School, Remodel and Addition	5,000,000	56,323	791,093	3,809,556
Kelly Middle School, Track and Multi-use Field	2,000,000	1,651,140	16,461	0
Technology Infrastructure and Classroom Technology	10,480,000	5,397,837	4,331,895	1,000,000
Buses and High School Activity Vans	6,000,000	3,020,740	1,700,000	0
Instructional Materials, Equipment, and Curriculum	5,220,000	1,572,242	1,627,141	1,138,000
Capital Repairs and Improvements	4,000,000	1,715,408	511,685	110,000
Safety and Security	3,000,000	15,714	154,325	150,000
Safe Routes to Schools	1,000,000	0	595	350,000
Special Education Equip. & Facility Improvements	300,000	406,082	42,974	50,000
Bond Issuance Costs <sup>1</sup>	n/a	590,305	0	0
Bond Premiums <sup>2</sup>	11,424,064	n/a	n/a	n/a
Interest Earned <sup>2</sup>	165,873	n/a	n/a	n/a
<b>Total</b>	<b>\$181,589,937</b>	<b>\$35,576,459</b>	<b>\$55,781,740</b>	<b>\$60,607,556</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 and interest earned 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 2016-17 for bus depreciation are budgeted at \$725,000. 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. Two special education program route buses, five regular program route buses, and five trip buses were purchased in 2015-16 to replace existing vehicles in the fleet.

Historic Value of Fleet and Equipment held at 6-30-15 <sup>1</sup>	
Bus Fleet	\$12,066,000
Other District Fleet	2,715,000
Grounds Equipment	1,079,000
Other Equipment	<u>13,869,000</u>
Total Value	\$29,729,000

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

# Financial Plan

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## ***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 2016-17 budget is estimated at \$11.7 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	-	-	\$380,523	\$380,523
Technology infrastructure and instructional technology	Bond	0.934	141,976	2,270,000	2,411,976
Capital Projects	Bond	-	-	1,792,751	1,792,751
Instructional materials, equipment, and curriculum	Bond	-	-	1,168,000	1,168,000
Building Improvements and Repairs	Bond	12.000	1,000,000	-	1,000,000
Preventive Maintenance	Surplus Property Reserve	-	-	4,938,896	4,938,896
<b>Total</b>		<b>12.934</b>	<b>\$1,141,976</b>	<b>\$10,550,170</b>	<b>\$11,692,146</b>

# Financial Plan

Resources	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Bond Proceeds	43,714,072	89,100,303	0	0	0.00%
Interfund Loan	0	0	0	2,500,000	3.19%
Sale/Lease of Assets	0	4,638,265	0	65,000	0.08%
Transfers from Other Funds	292,706	598,952	0	0	0.00%
Other State Sources	592,298	632,601	579,000	725,000 <sup>1</sup>	0.93%
Other Local Reimbursements	179,928	75,397	40,000	45,000	0.06%
Interest Earnings	92,740	227,236	66,000	155,000	0.20%
Other Local Gov Units	58,766	54,920	0	45,000	0.06%
Beginning Fund Balance	15,661,489	39,723,364	91,368,659	74,823,610	95.49%
<b>Total</b>	<b>60,591,999</b>	<b>135,051,038</b>	<b>92,053,659</b>	<b>78,358,610</b>	<b>100%</b>

<sup>1</sup> State reimbursement of qualifying transportation depreciation costs.

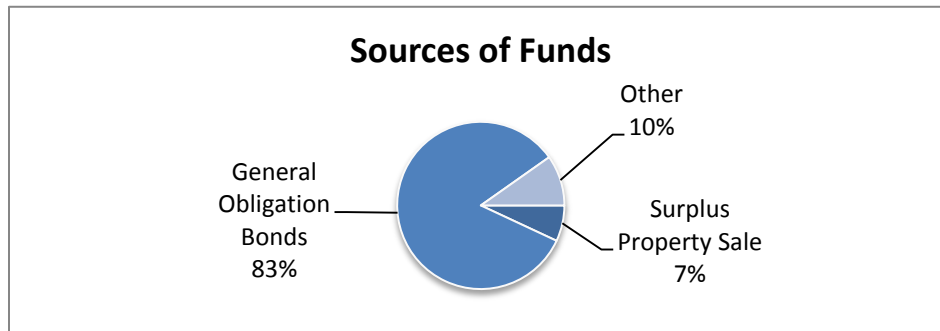
Requirements	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Salaries	1,742,026	1,736,578	1,801,650	1,665,492	2.13%
Benefits	1,152,112	1,098,357	1,190,933	1,052,942	1.34%
Purchased Services	5,197,916	9,589,509	2,864,892	3,959,887	5.05%
Supplies	5,077,509	5,382,995	3,230,630	1,918,002	2.45%
Construction	5,764,828	23,009,824	82,048,756	66,827,539	85.28%
Other	934,244	818,071	699,069	2,923,866 <sup>1</sup>	3.73%
Transfers of Funds	1,000,000	327,730	206,802	2	0.00%
Contingency	0	0	10,927	10,880	0.01%
UEFB	39,723,364	93,087,974	0	0	0.00%
<b>Total</b>	<b>60,591,999</b>	<b>135,051,038</b>	<b>92,053,659</b>	<b>78,358,610</b>	<b>100%</b>

<sup>1</sup> Principal and interest payments on bus leases.

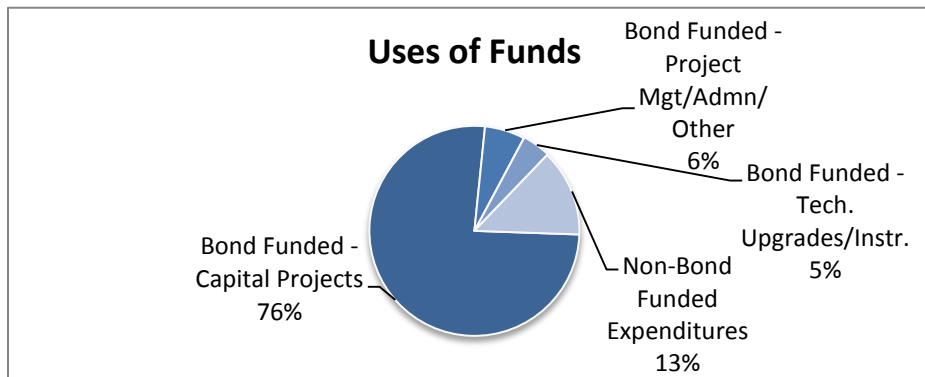
# Financial Plan

## Sources and Uses of Capital Funding

Sources of Capital Funding	
Beginning Fund Balance:	\$74,823,610
Surplus Property	5,446,188
General Obligation Bonds	65,250,121
Other	4,127,301
Revenues	310,000
Interfund Loan	2,500,000
SSF Transportation Equipment Reimbursement	725,000
<b>Total Budget</b>	<b>\$78,358,610</b>



Uses of Capital Funding	
General Obligation Bond Funded Costs:	\$67,880,121
Capital Projects	59,602,307
Technology Upgrades/Instruction	3,438,000
Project Management/Administration	1,349,100
Interfund Loan Principal/Interest Repayment	2,518,750
Other Expenditures	971,964
Non-Bond Funded Costs:	10,478,489
Capital Projects	8,464,896
Repairs/Preventive Maintenance	1,595,593
Bus Principal/Interest Payments	405,116
Other Expenditures/Contingency	12,884
Unappropriated Ending Fund Balance	0
<b>Total Budget</b>	<b>\$78,358,610</b>





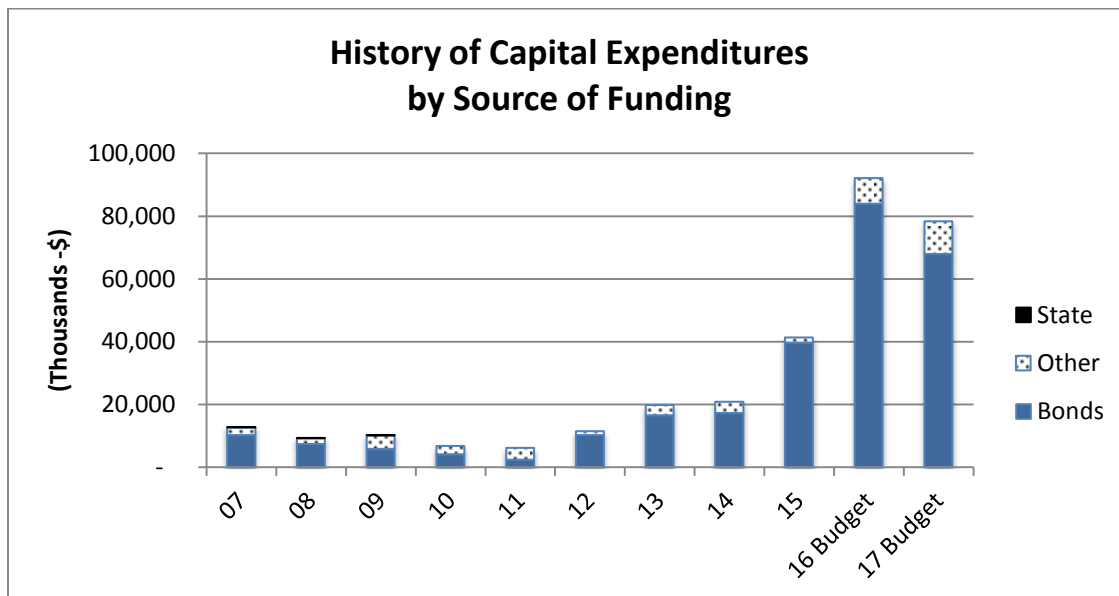
# Financial Plan

## History of Capital Improvement Program Expenditures

	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Projects (rounded)	Actual	Actual	Actual	Budgeted	Budgeted
Bond Funded Projects	\$ 16,513,000	\$ 17,308,000	\$ 39,659,000	\$ 83,938,000	\$ 67,880,000
Non-Bond Funded Projects	3,275,000	3,560,000	1,623,000	8,116,000	10,479,000
<b>Total</b>	<b>\$ 19,788,000</b>	<b>\$ 20,868,000</b>	<b>\$ 41,282,000</b>	<b>\$ 92,054,000</b>	<b>\$ 78,359,000</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 2016-17 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 \$59.6 million for capital projects, \$2.3 million for technology upgrades, \$1.2 million for Instruction-related improvements, and \$1.3 million in project management and program administration costs. The remainder of bond-related costs relate to District staff compensation and repayment of the interfund loan from the Property Sale Revenue Fund to the Capital Improvement Program (Bond Fund 420). Non-bond funded projects include almost \$8.5 million in capital improvements and \$1.6 million for repairs and preventive maintenance.



# Financial Plan

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## Capital Projects Listing

### 2016-17 Bond Funded Projects

<b>PROJECT NUMBER</b>	<b>DEPARTMENT/ BUILDING</b>	<b>PROJECT</b>	<b>TOTAL 2016-17</b>
1	Multiple Sites	Instructional Support (Projectors/audio)	300,000
2	Multiple Sites	Telephone System Replacements	700,000
3	Multiple Sites	Network Equipment Upgrades	300,000
4	Multiple Sites	ADA Compliance Allowance	170,000
5	Multiple Sites	Carpet Replacement Allowance	60,000
6	Multiple Sites	Flooring Abatement/replacement	25,000
7	Willagillespie	HVAC Upgrade	135,000
8	Multiple Sites	Emergency Contingency	108,752
9	Multiple Sites	Roofing Replacement	400,000
10	Multiple Sites	Paint Building Exteriors	233,999
<b>Total Fund 420 Projects (1)</b>			<b>\$2,432,751</b>
11	Multiple Sites	Emergency Contingency	110,000
12	Howard	Replacement	3,000,000
13	Jefferson/ATA	Replacement/Remodel	26,000,000
14	Roosevelt	Replacement	7,000,000
15	River Road	Replacement	18,000,000
16	Gilham	Addition/Remodel	3,809,556
17	Multiple Sites	Special Ed. Facilities Upgrades	50,000
18	Multiple Sites	ESS Technology Upgrades	270,000
19	Multiple Sites	Technology Upgrades	1,000,000
20	Multiple Sites	Instructional Materials	868,000
21	Multiple Sites	Safer Routes To School	350,000
22	Multiple Sites	Security Cameras	150,000
<b>Total Fund 410 Projects (1)</b>			<b>\$60,607,556</b>
<b>Total Bond Funded Projects (1)</b>			<b>\$63,040,307</b>

(1) The Total Project dollar amount does not include Facilities Department employee compensation, bond costs, or consultant design services for 2016-17 projects.

# Financial Plan

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## 2016-17 Non-Bond Funded Projects

<i>PROJECT NUMBER</i>	<i>DEPARTMENT/ BUILDING</i>	<i>PROJECT</i>	<i>TOTAL 2016-17</i>
1	Multiple Sites	Refinish Gym Floors	25,000
2	Middle/High School	Maintain Sports Fields	20,000
3	Multiple Sites	Building Lighting Systems	50,000
4	Multiple Sites	Real Estate Consulting	110,000
5	Multiple Sites	ADA Accessibility Upgrades	596,187
6	Multiple Sites	Asbestos/Environmental Safety	600,000
7	Multiple Sites	Non-Bondable Moving Costs	300,000
8	Multiple Sites	Building Improvements	1,085,523
9	Multiple Sites	Energy Conservation Upgrades	1,500,000
10	Multiple Sites	Sports Field Turf/RMS Field Improvements	600,000
11	Multiple Sites	Site Improvements	1,200,000
12	Multiple Sites	Crest Drive ES Portable	32,709
13	Multiple Sites	Preventative Maintenance Construction	100,000
<b>Total Non-Bond Funded Projects (1)</b>			<b>\$6,219,419</b>
<b>Total Projects</b>			<b>\$69,259,726</b>

(1) The Total Project dollar amount does not include Facilities Department employee compensation, bond costs, or consultant design services for 2016-17 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)*

	2012-13	2013-14	2014-15	2015-16	2016-17	2015-16 to 2016-17 Change
Licensed Staff	-	-	-	-	-	-
Classified Staff	63.144	58.714	54.730	54.291	55.176	+0.885
Professional Staff	-	-	-	-	-	-
Classified Supervisors	0.500	0.500	0.500	0.500	0.500	-
Administrators	-	-	-	-	-	-
<b>Total</b>	<b>63.644</b>	<b>59.214</b>	<b>55.23</b>	<b>54.791</b>	<b>55.676</b>	<b>+0.885</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 continually scrutinizing the program design – costs and offerings. A transfer from the General Fund to the Nutrition Services Fund in the amount of \$137,494 has been budgeted to fund uncollectable student meal account balances, support for the meal program at ECCO, support for staffing the new location for Family School and a projected deficit.

# Financial Plan

Resources	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Nutrition Services Sales	1,323,786	1,220,550	1,253,325	1,198,361	23.59%
State Funding	55,032	54,902	57,600	96,000	1.89%
Federal Funding	3,100,664	3,289,905	3,573,551	3,616,000	71.18%
Transfers From Other Funds	222,109	150,941	164,901	169,494	3.34%
Beginning Fund Balance	74,584	74,584	0	0	0.00%
<b>Total</b>	<b>4,776,175</b>	<b>4,790,882</b>	<b>5,049,377</b>	<b>5,079,855</b>	<b>100%</b>

Requirements	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Salaries	1,258,561	1,243,477	1,247,243	1,306,883	25.73%
Benefits	1,117,008	1,125,556	1,234,931	1,268,470	24.97%
Purchased Services	64,357	76,156	74,501	72,500	1.43%
Supplies	2,241,555	2,270,944	2,492,700	2,432,000	47.88%
Other	20,110	165	0	0	0.00%
Contingency	0	0	1	1	0.00%
UEFB	74,584	74,584	1	1	0.00%
<b>Total</b>	<b>4,776,175</b>	<b>4,790,882</b>	<b>5,049,377</b>	<b>5,079,855</b>	<b>100%</b>

## *Nutrition Services Key Performance Indicators*

	2011-12	2012-13	2013-14	2014-15
Overall Lunch Participation % ES	53.46%	51.57%	52.30%	50.60%
Overall Lunch Participation % MS	46.47%	45.78%	47.36%	40.13%
Overall Lunch Participation % HS	18.23%	17.74%	18.51%	15.58%
Overall Lunch Participation % Overall	40.28%	39.27%	40.30%	36.81%
Labor Hours scheduled PER DAY : HS	105.75	104	90.5	66.5
Labor Hours scheduled PER DAY : MS	144.77	147	129.6	116
Labor Hours scheduled PER DAY : ES	223.2	237	222	221
YTD Operating days (lunch) : HS	169	171	153.3	172
YTD Operating days (lunch) : MS	169	170	152	172
YTD Operating days (lunch) : ES	169	169	153.3	173
Meals Per Labor Hour HS	10.86	10.1	12.73	14.90
Meals Per Labor Hour MS	15.25	14.53	16.75	16.46
Meals Per Labor Hour ES	18.79	17.29	19.88	18.90
Food/Mgmt Cost per Meal	1.54	1.58	1.78	1.815
Food/Mgmt Cost per Meal w/Commodities	1.37	1.39	1.59	1.602
Meal Equivalency Rate	2.6	2.60	3.088	3.088
Total Cost % of Revenue	107.05%	100.61%	104.96%	103.31%
Meal Count/Equivalency Total	1,327,417	1,284,149	1,228,264	1,261,630

# 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)*

	2012-13	2013-14	2014-15	2015-16	2016-17	2015-16 to 2016-17 Change
Licensed Staff	1.000	1.000	1.000	1.000	1.000	-
Classified Staff	3.250	3.250	3.250	4.250	4.500	0.250
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>7.580</b>	<b>7.830</b>	<b>0.250</b>
Addition of 0.250 Classified FTE in 2016-17 to support HR Risk Management operations.						

### *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. This fee increase has been sufficient to stabilize the Clinic’s reserve levels.

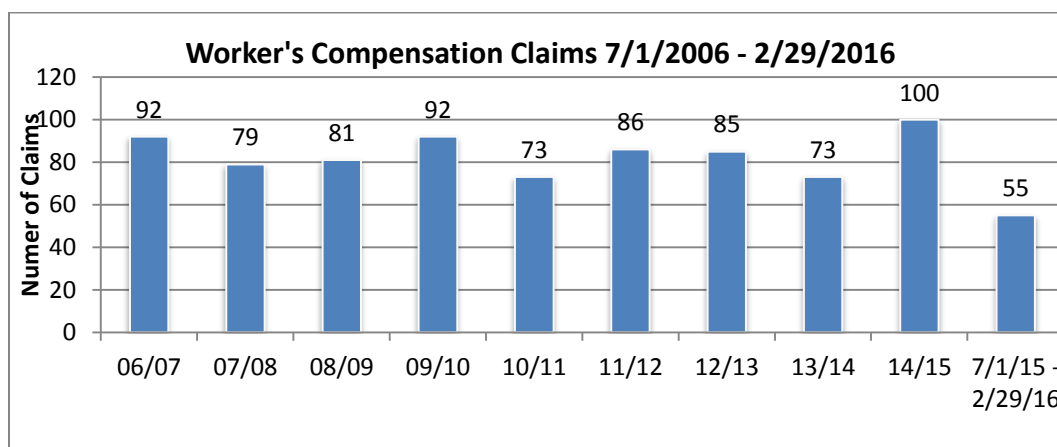
# Financial Plan

Resources	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Interest	30,330	28,854	22,000	22,000	0.05%
Contributions	28,813,065	29,516,635	31,521,519	32,619,698	75.47%
State Revenue	310,963	291,932	300,000	300,000	0.69%
Transfers From Other Funds	1,092,104	1,127,316	1,125,001	1,125,000	2.60%
Beginning Fund Balance	8,356,676	8,180,201	6,908,919	9,156,419	21.18%
<b>Total</b>	<b>38,603,138</b>	<b>39,144,938</b>	<b>39,877,439</b>	<b>43,223,117</b>	<b>100%</b>

Requirements	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Salaries	447,515	438,769	472,513	484,029	1.12%
Benefits	27,479,057	27,168,126	30,867,820	31,094,885	71.94%
Purchased Services	803,492	947,581	1,018,050	949,800	2.20%
Supplies	264,239	242,573	117,000	306,002	0.71%
Equipment	46,807	5,967	0	0	0.00%
Other	64,403	10,788	491,000	481,000	1.11%
Transfers of Funds	1,317,424	1,401,304	560,001	531,001	1.23%
Contingency	0	0	500,000	500,000	1.16%
UEFB	8,180,201	8,929,830	5,851,055	8,876,400	20.54%
<b>Total</b>	<b>38,603,138</b>	<b>39,144,938</b>	<b>39,877,439</b>	<b>43,223,117</b>	<b>100%</b>

## Workers Compensation

This graph outlines the number of workers compensation claims for all District employees between July 2006 and February 2016. Workers 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. Risk Management works to reduce the amount of claims filed by having 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.

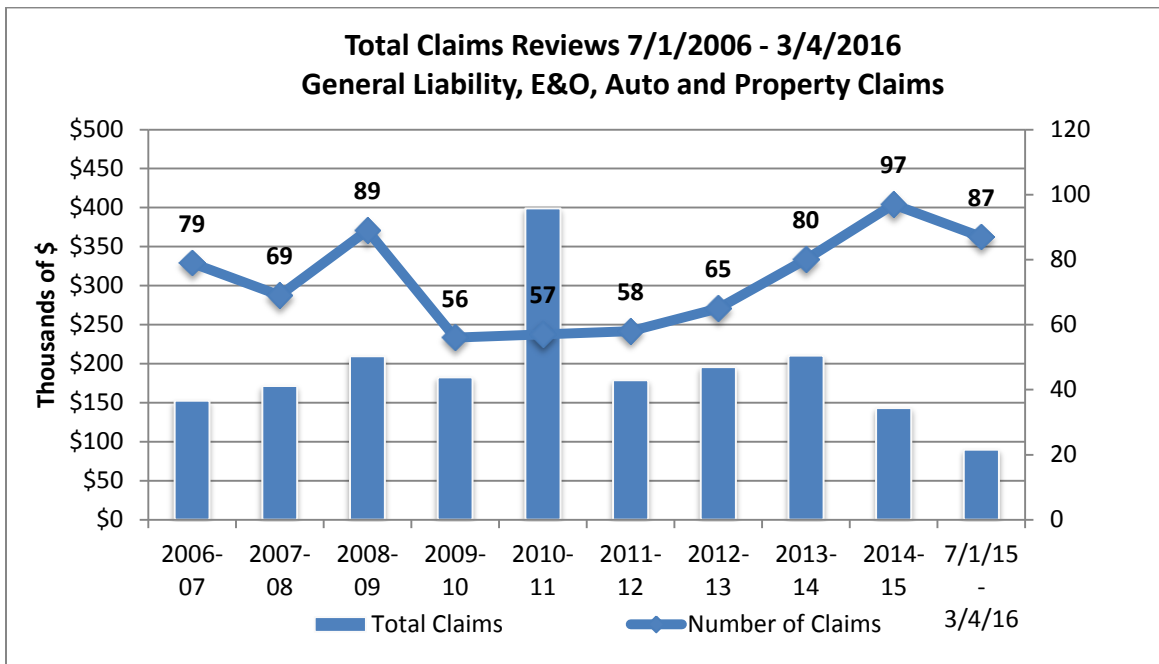


# Financial Plan

## 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, 2006 through March 4, 2016. 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). 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 2014-15 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 1.9% of the total District budget for salaries. Revenue to the fund comes from an assessment on District staff wages. For 2016-17 \$1.5 million is budgeted in the General Fund to help cover these costs. This is the same as the amount budgeted in 2015-16 and uses available fund reserves to meet a portion of payment obligations.

Resources	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Contributions	3,820,846	2,500,576	1,500,000	1,500,000	34.83%
Beginning Fund Balance	1,503,579	3,062,575	2,296,099	2,806,324	65.17%
<b>Total</b>	<b>5,324,425</b>	<b>5,563,151</b>	<b>3,796,099</b>	<b>4,306,324</b>	<b>100%</b>

Requirements	13-14 Actual	14-15 Actual	15-16 Budget	16-17 Proposed	% of 16-17 Total
Salaries	784,998	601,903	470,000	440,000	10.22%
Benefits	1,476,852	1,674,211	1,515,955	1,448,660	33.64%
Purchased Services	0	524	0	0	0.00%
Transfers of Funds	0 <sup>1</sup>	0	1	1	0.00%
Contingency	0	0	400,000	400,000	9.29%
UEFB	3,062,575	3,286,513	1,410,143	2,017,663	46.85%
<b>Total</b>	<b>5,324,425</b>	<b>5,563,151</b>	<b>3,796,099</b>	<b>4,306,324</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 - Proposed  
July 1, 2016 to June 30, 2017

General Fund Resources	Actual Revenues		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year's Taxes	55,632,622	58,774,832		60,744,000		64,094,000		
21002 Prior Year's Taxes	1,351,627	1,213,444		1,758,000		1,614,000		
21004 Current Year's Local Option Taxes	7,557,835	10,151,983		11,084,000		11,765,000		
21005 Prior Year's Local Option Taxes	239,932	190,171		321,000		296,000		
21006 Penalties & Interest/Loc Option Tx	63,417	53,138		75,000		60,000		
21115 Taxes/Linn County	49,667	49,683		50,000		50,000		
21116 Linn Co Local Option (Cur & Prior)	4,096	2,856		5,000		5,000		
21118 Interest From Delinquent Taxes	327,163	312,408		325,000		315,000		
21227 Rev Local Govt Other Than ESD	57,823	39,083		50,000		50,000		
21311 Tuition From Pupils Or Parents	5,200	425						
21312 Tuition-Other S.D. Within The St.	62,713							
21516 Int.Earnings On Unsegregated Taxes	14,865	13,046		15,000		15,000		
21517 Local Optn Int Earn On Unsegregated	2,143	2,173		2,000		2,000		
21519 Interest Other Investments	127,572	77,047		100,000		150,000		
21711 Gate Receipts	93,199	70,867		94,000		81,000		
21730 Student Body Cards	58,917	51,670		59,000		57,000		
21740 Athletic Participation Fees	250,803	247,970		280,000		245,000		
21750 Student Activity Transp. Reimburs.	169,079	155,446		185,000		175,000		
21790 Other Pupil Activity Income	780	5,355						
21820 Commun Svs Activ.-Child Care Reimb	167,819	218,970		194,500		123,475		
21911 Building Rental	256,528	269,596		175,000		180,000		
21913 Closed Schools Rentals	91,823	95,226		45,000		45,000		
21960 Recovery Of Prior Year Expenditures	-36,036	-16,188						
21980 Indirect Charges	506,226	548,821		600,000		650,000		
21992 Other Local Reimbursements	1,356,237	1,279,889		1,268,500		1,181,500		
21997 Discounts Taken	743	856						
21999 Miscellaneous	92,301	106,786		15,000		20,000		
22101 County School Funds	321,311	325,088		200,000		300,000		
22102 ESD Reimbursements	2,063,500	2,313,844		2,524,150		2,632,350		
22990 Miscellaneous Intermediate Sources	9,405	10,125		10,000		10,000		
23101 School Support Fund	70,162,787	74,283,725		76,652,035		78,816,297		
23103 Common School Fund	1,711,668	1,823,107		1,572,917		1,663,277		
23199 Other Unrestricted Grants-In-Aid	899,480	527,032		1,600,000		1,600,000		
23910 Teacher Training	40,248	23,588		30,000		30,000		
23990 Other Revenue From State Sources	124,744	54,691		1,000		1,000		
24801 Federal Forest Fees	902,155	885,123						
24990 Other Revenue Fm Federal Sources		190						
25200 Transfers From Other Funds	2,663,178	1,822,455		904,804		516,365		
25400 Net Working Capital	7,039,870	9,560,713		9,749,000		12,414,000		
<b>Total Resources:</b>	<b>154,443,439</b>	<b>165,545,232</b>		<b>170,688,906</b>		<b>179,157,264</b>		

# Program Budget Detail

General Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	13,939,060	14,925,407	289.800	17,590,860	302.550	18,851,891		
112 Classified Salaries	1,133,252	1,089,942	49.910	1,469,092	54.368	1,528,260		
121 Subs-Licensed Salaries	572,281	550,155		441,023		423,438		
122 Subs-Classified Salaries	101	7,253				1,840		
123 Temps-Licensed Salaries		524		161,900		146,600		
124 Temps-Classified Salaries	4,944	1,364				4,878		
125 Vacant Lcnd Position		57,940						
126 Vacant Clas Position		16,454						
131 Licensed Salaries-Add'l	32,028	33,959		24,200		24,360		
132 Nonlicensed Salaries O/T	2,203	1,685						
151 Department Head Increments				47,411		48,027		
152 Activity Increments	8,862							
1XX Salaries Total:	15,692,730	16,684,682	339.710	19,734,485	356.918	21,029,293		
211 PERS Employer Contribution	3,401,907	3,706,871		5,192,315		5,252,984		
213 PERS Tier 3 OPSRP	158,232							
214 PERS Debt Service	771,092	821,840						
220 Social Security Administration	1,155,218	1,239,698		1,509,688		1,608,741		
231 Worker's Compensation	68,707	153,260		177,610		168,234		
232 State Unemployment Insurance	59,980	64,589		59,203		44,162		
243 Tax Sheltered Annuities	272,978	287,687		321,968		360,744		
244 Insurance Benefits	4,207,235	4,214,235		4,910,858		5,267,650		
2XX Employee Benefits Total:	10,095,349	10,488,179		12,171,642		12,702,515		
319 Other Instruc.Prof.& Tech.Service	11,073	11,424		616,565		1,669,619		
321 Equip. Rep.(Not On Serv. Contract)	2,110							
322 Repairs & Maint.Svcs.(On Contract)	119							
341 Travel - Local In-District	156	8		1,000		1,000		
343 Travel & Fees, Student	186	916						
345 Food/Meals/Snacks	529	677						
353 Postage	3,358	4,281		3,400		4,150		
389 Other Non-Instruc.Prof.&Tech. Serv	93	275						
3XX Purchased Services Total:	17,624	17,580		620,965		1,674,769		
410 Supplies	242,827	239,040		329,376		316,922		
415 Pacific Office Automation Copies				5,000		5,000		
421 Textbooks	2,522	5,092		9,000		9,500		
431 Library Books		1,168				500		
432 Reference Books	531	1,156						
440 Periodicals	1,478	1,580		1,500		1,500		
441 Instructional Kits		44,678						
460 Non-Consumable Supplies	4,808	22,247		5,615		7,600		
470 Computer Software	10,233	7,309		4,100		13,100		
480 Computer Hardware	23,060	20,418		6,900		8,200		
4XX Supplies & Materials Total:	285,458	342,688		361,491		362,322		
1111 Regular Elementary School Prog Total:	26,091,161	27,533,130	339.710	32,888,584	356.918	35,768,899		

# Program Budget Detail

General Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1113 Elementary Extra-Curricular								
131 Licensed Salaries-Add'l	470							
152 Activity Increments	1,127	9,701		34,599		35,511		
1XX Salaries Total:	1,596	9,701		34,599		35,511		
211 PERS Employer Contribution	129	2,036		9,228		8,967		
214 PERS Debt Service	25	464						
220 Social Security Administration	117	720		2,647		2,717		
231 Worker's Compensation	3	81		311		284		
232 State Unemployment Insurance	6	38		104		75		
243 Tax Sheltered Annuities		50						
2XX Employee Benefits Total:	281	3,388		12,290		12,042		
1113 Elementary Extra-Curricular Total:	1,877	13,089		46,889		47,553		
1121 Regular Middle School Program								
111 Licensed Salaries	7,381,598	7,863,097	130.000	7,891,000	131.000	8,162,610		
112 Classified Salaries	124,942	100,052	0.698	20,314	0.912	27,514		
121 Subs-Licensed Salaries	315,147	320,470		202,061		180,269		
122 Subs-Classified Salaries	1,532	38						
123 Temps-Licensed Salaries				74,100		62,200		
125 Vacant Lcnd Position		16,241						
126 Vacant Clas Position		4,181						
131 Licensed Salaries-Add'l	23,510	26,885		22,408		14,632		
132 Nonlicensed Salaries O/T	434	827						
151 Department Head Increments	221,851	231,158		172,019		174,255		
154 Supervision-After Sch. Activities	8	96						
1XX Salaries Total:	8,069,022	8,563,043	130.698	8,381,902	131.912	8,621,480		
211 PERS Employer Contribution	1,802,502	1,931,881		2,202,982		2,153,417		
213 PERS Tier 3 OPSRP	77,197							
214 PERS Debt Service	410,080	425,895						
220 Social Security Administration	597,413	631,518		641,215		659,543		
231 Worker's Compensation	34,923	77,558		75,437		68,972		
232 State Unemployment Insurance	31,042	32,979		25,146		18,105		
243 Tax Sheltered Annuities	143,057	162,649		140,526		152,124		
244 Insurance Benefits	1,890,219	1,906,099		1,889,387		1,950,051		
2XX Employee Benefits Total:	4,986,433	5,168,580		4,974,693		5,002,212		
319 Other Instruc.Prof.& Tech.Service	7,483	6,591		196,095		199,597		
321 Equip. Rep.(Not On Serv. Contract)	3,841	1,884		1,190		1,150		
341 Travel - Local In-District	913	464		1,000		1,000		
342 Travel & Exp. Out Of District						100		
343 Travel & Fees, Student		119						
345 Food/Meals/Snacks	1,386	1,037						
346 In-District Expense		-167						
353 Postage	3,453	1,583						
389 Other Non-Instruc.Prof.&Tech. Serv	729	1,085		400				

# Program Budget Detail

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	17,805	12,596		198,685		201,847		
410 Supplies	131,023	144,962		180,267		184,793		
421 Textbooks	6,572	3,440		2,130		2,130		
422 Repair Of Textbooks		1,498						
431 Library Books	209							
432 Reference Books	284	525						
440 Periodicals	1,687	2,481						
460 Non-Consumable Supplies	5,913	3,574		150				
470 Computer Software	430	1,747		3,557		6,000		
480 Computer Hardware		565		1,200		1,000		
4XX Supplies & Materials Total:	146,119	158,791		187,304		193,923		
640 Dues And Fees		124						
6XX Other Objects Total:		124						
864 Fuel	148	141						
8XX Maintenance Supplies Total:	148	141						
1121 Regular Middle School Program Total:	13,219,527	13,903,275	130.698	13,742,584	131.912	14,019,461		
1122 Middle School Activities								
121 Subs-Licensed Salaries	4,949	4,532						
131 Licensed Salaries-Add'l	2,795	437						
132 Nonlicensed Salaries O/T	700	54						
152 Activity Increments	65,654	73,907		111,688		114,640		
153 Athletic Increments	64,950	65,959		92,264		107,174		
154 Supervision-After Sch. Activities	613	230		15,272		15,472		
1XX Salaries Total:	139,661	145,118		219,224		237,286		
211 PERS Employer Contribution	28,284	29,879		58,467		59,915		
213 PERS Tier 3 OPSRP	633							
214 PERS Debt Service	6,279	6,617						
220 Social Security Administration	10,180	10,513		16,771		18,152		
231 Worker's Compensation	587	1,261		1,973		1,898		
232 State Unemployment Insurance	532	548		658		498		
243 Tax Sheltered Annuities	898	80						
244 Insurance Benefits	12,311							
2XX Employee Benefits Total:	59,704	48,897		77,868		80,464		
319 Other Instruc.Prof.& Tech.Service				990		990		
324 Rentals	2,000							
389 Other Non-Instruc.Prof.&Tech. Serv		1,234						
3XX Purchased Services Total:	2,000	1,234		990		990		
410 Supplies	1,302	141		6,016		6,516		



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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	1,302	141		6,016		6,516		
1122 Middle School Activities Total:	202,666	195,390		304,098		325,256		
1131 Regular High School Program								
111 Licensed Salaries	11,054,067	11,804,692	199.070	12,086,944	204.920	12,772,038		
112 Classified Salaries	283,055	289,981	7.890	227,105	8.290	263,568		
121 Subs-Licensed Salaries	418,529	430,742		297,296		294,633		
122 Subs-Classified Salaries	5,558	3,197		2,000		1,500		
123 Temps-Licensed Salaries	2,316	38,711		109,300		93,600		
124 Temps-Classified Salaries	38,916	39,310						
125 Vacant Lcnd Position		33,973						
126 Vacant Clas Position		29,078						
131 Licensed Salaries-Add'l	59,774	73,479		58,972		44,499		
132 Nonlicensed Salaries O/T	6,145	595		1,000		770		
139 Cell Phone Stipend	1,019	972						
151 Department Head Increments	365,442	333,986		325,840		344,885		
155 Extra Duty Online Lrn	36,900							
1XX Salaries Total:	12,271,721	13,078,716	206.960	13,108,457	213.210	13,815,493		
211 PERS Employer Contribution	2,711,335	2,916,674		3,444,623		3,449,613		
213 PERS Tier 3 OPSRP	109,276							
214 PERS Debt Service	611,847	639,721						
220 Social Security Administration	910,985	968,202		1,001,910		1,056,770		
231 Worker's Compensation	53,440	118,882		117,872		110,512		
232 State Unemployment Insurance	47,533	50,443		39,291		29,009		
243 Tax Sheltered Annuities	218,097	240,027		216,416		239,199		
244 Insurance Benefits	2,882,992	2,877,454		2,990,474		3,151,371		
2XX Employee Benefits Total:	7,545,506	7,811,403		7,810,585		8,036,475		
319 Other Instruc.Prof.& Tech.Service	2,872	3,756		276,253		281,872		
321 Equip. Rep.(Not On Serv. Contract)	27,058	23,927		29,440		30,828		
322 Repairs & Maint.Svcs.(On Contract)	184	1,248		900		1,500		
324 Rentals	311	0		600				
341 Travel - Local In-District	2,899	2,883		1,000		1,000		
342 Travel & Exp. Out Of District	2,080	3,489						
343 Travel & Fees, Student	1,338	1,938		2,000		500		
345 Food/Meals/Snacks	2,755	420		2,250		2,250		
346 In-District Expense	1,803	495		1,000		1,531		
351 Telephone		288						
353 Postage	12,980	11,174		2,499		2,377		
354 Advertising	314	337		300		300		
389 Other Non-Instruc.Prof.&Tech. Serv	466	2,441						
3XX Purchased Services Total:	55,061	52,395		316,242		322,158		
410 Supplies	202,927	186,326		239,210		237,635		
415 Pacific Office Automation Copies	58,063							
421 Textbooks	13,095	18,119		7,900		14,783		
432 Reference Books	327	483		1,000				

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
440 Periodicals	774	921		1,640		3,025		
460 Non-Consumable Supplies	16,580	18,410		26,465		16,350		
470 Computer Software	7,429	8,814		5,780		7,900		
480 Computer Hardware	24,016	15,892		16,500		11,000		
4XX Supplies & Materials Total:	323,211	248,965		298,495		290,693		
542 Replacement Equipment Purchases						1,000		
5XX Capital Outlay Total:						1,000		
640 Dues And Fees	26,851	25,259		26,200		26,011		
6XX Other Objects Total:	26,851	25,259		26,200		26,011		
861 Vehicle Supplies	288	485						
864 Fuel	6,983	7,215						
8XX Maintenance Supplies Total:	7,272	7,700						
1131 Regular High School Program Total:	20,229,620	21,224,438	206.960	21,559,979	213.210	22,491,831		
1132 Student Activities								
111 Licensed Salaries	375,449	408,658	6.200	376,340	6.200	386,322		
112 Classified Salaries	2,393							
121 Subs-Licensed Salaries	19,995	26,460						
122 Subs-Classified Salaries	1,013	-305						
124 Temps-Classified Salaries	4,536	4,433						
131 Licensed Salaries-Add'l	14,541	12,163				3,260		
132 Nonlicensed Salaries O/T	19,328	21,956						
139 Cell Phone Stipend	3,467	2,613						
151 Department Head Increments	46,179	36,606		36,420		54,832		
152 Activity Increments	128,050	142,686		184,528		189,424		
153 Athletic Increments	771,574	776,891		735,832		759,792		
154 Supervision-After Sch. Activities	26,545	31,778		49,844		50,492		
1XX Salaries Total:	1,413,068	1,463,939	6.200	1,382,964	6.200	1,444,122		
211 PERS Employer Contribution	242,801	261,534		368,836		364,641		
213 PERS Tier 3 OPSRP	6,346							
214 PERS Debt Service	52,895	55,642						
220 Social Security Administration	105,354	111,362		105,797		110,475		
231 Worker's Compensation	5,736	13,279		12,447		11,553		
232 State Unemployment Insurance	5,500	5,818		4,149		3,033		
243 Tax Sheltered Annuities	12,941	9,702		6,696		7,192		
244 Insurance Benefits	150,969	89,566		88,412		91,202		
2XX Employee Benefits Total:	582,543	546,902		586,337		588,096		
319 Other Instruc.Prof.& Tech.Service	12,074	22,479		30,000		30,000		
321 Equip. Rep.(Not On Serv. Contract)	7,726	2,913		2,000		4,000		
324 Rentals	19,249	23,479		20,900		21,200		
325 Electricity	16,456	17,290		16,000		16,000		
326 Heating Fuel	16							

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
341 Travel - Local In-District	35	139						
342 Travel & Exp. Out Of District	4,835	3,259		2,000		3,000		
343 Travel & Fees, Student	5,507	7,668		6,650		6,650		
353 Postage	242	365		250		250		
389 Other Non-Instruc.Prof.&Tech. Serv	74,605	65,506		71,350		73,600		
391 Football Services	11,000	11,000		11,000		11,000		
392 Clean-Up, Parking & U Of O Super.	3,000	3,000		3,000		3,000		
393 Security Personnel	13,680	13,553		13,012		14,254		
397 Ambulance Service	5,000	5,000		5,000		5,000		
3XX Purchased Services Total:	173,425	175,651		181,162		187,954		
410 Supplies	61,978	83,245		97,073		107,551		
419 Miscellaneous	0			8,000				
460 Non-Consumable Supplies	19,240	24,205		4,000		3,500		
470 Computer Software		999		3,000		2,000		
480 Computer Hardware	1,593							
4XX Supplies & Materials Total:	82,811	108,449		112,073		113,051		
640 Dues And Fees	19,347	13,064		13,300		15,300		
6XX Other Objects Total:	19,347	13,064		13,300		15,300		
861 Vehicle Supplies	599					3,886		
864 Fuel	4,774	5,432						
8XX Maintenance Supplies Total:	5,372	5,432				3,886		
1132 Student Activities Total:	2,276,566	2,313,437	6.200	2,275,836	6.200	2,352,409		
1210 Programs For Gifted & Talented								
111 Licensed Salaries	15,521	16,509	0.250	16,856	0.250	17,934		
112 Classified Salaries		188						
121 Subs-Licensed Salaries	2,028	2,847						
122 Subs-Classified Salaries		79						
123 Temps-Licensed Salaries	11,633	11,097						
131 Licensed Salaries-Add'l	4,070	5,355						
151 Department Head Increments		0		8,419		8,528		
1XX Salaries Total:	33,251	36,075	0.250	25,275	0.250	26,462		
211 PERS Employer Contribution	4,996	5,390		6,741		6,682		
214 PERS Debt Service	1,044	1,159						
220 Social Security Administration	2,487	2,668		1,934		2,024		
231 Worker's Compensation	152	326		227		212		
232 State Unemployment Insurance	130	139		76		56		
243 Tax Sheltered Annuities	32			270		290		
244 Insurance Benefits	3,865	3,602		3,565		3,678		
2XX Employee Benefits Total:	12,706	13,285		12,813		12,941		
311 Instruction Services		150				300		
319 Other Instruc.Prof.& Tech.Service		280				450		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
341 Travel - Local In-District	249	62				250		
342 Travel & Exp. Out Of District		75						
382 Legal Services				1,770				
3XX Purchased Services Total:	249	567		1,770		1,000		
410 Supplies	188	922				5,000		
432 Reference Books	74							
4XX Supplies & Materials Total:	263	922				5,000		
1210 Programs For Gifted & Talented Total:	46,469	50,849	0.250	39,858	0.250	45,403		
1220 Restrictive Programs								
111 Licensed Salaries	39,428	66,988	5.600	328,994	5.970	315,084		
112 Classified Salaries	25,784	40		188,787	5.564	178,643		
122 Subs-Classified Salaries		247,324						
123 Temps-Licensed Salaries	17,536	14,147		13,053		13,053		
124 Temps-Classified Salaries	91,790	110,322		80,853		80,853		
131 Licensed Salaries-Add'l	45,597	72,151		74,432		74,432		
132 Nonlicensed Salaries O/T		91						
151 Department Head Increments				2,669		2,704		
1XX Salaries Total:	220,135	511,064	5.600	688,788	11.534	664,770		
211 PERS Employer Contribution	39,419	56,016		162,136		147,439		
213 PERS Tier 3 OPSRP		3,397						
214 PERS Debt Service	8,619	11,984						
220 Social Security Administration	16,012	38,085		52,692		50,855		
231 Worker's Compensation	993	4,957		6,199		5,318		
232 State Unemployment Insurance	839	1,990		2,066		1,396		
243 Tax Sheltered Annuities	2,340	2,207		7,050		7,927		
244 Insurance Benefits	42,740	20,606		160,423		169,109		
2XX Employee Benefits Total:	114,358	135,845		390,566		382,044		
319 Other Instruc.Prof.& Tech.Service	364,441	474,354		153,286		156,315		
324 Rentals	23,738	24,300		25,200		25,000		
341 Travel - Local In-District	6	41		200		204		
343 Travel & Fees, Student	98	119						
345 Food/Meals/Snacks	162	239		300		305		
346 In-District Expense	73	92						
351 Telephone	36	40		75		76		
353 Postage	490	381		560		500		
389 Other Non-Instruc.Prof.&Tech. Serv	40	3,802		750		764		
3XX Purchased Services Total:	389,083	503,368		180,371		183,164		
410 Supplies	16,016	12,485		36,910		37,122		
415 Pacific Office Automation Copies	292	696		350		750		
421 Textbooks	1,807	429						
440 Periodicals	112	112						
470 Computer Software		43						

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	18,227	13,766		37,260		37,872		
864 Fuel		69						
8XX Maintenance Supplies Total:		69						
1220 Restrictive Programs Total:	741,802	1,164,111	5.600	1,296,985	11.534	1,267,849		
1221 Elementary-Restricted								
111 Licensed Salaries	197,563	208,299	4.000	205,392	4.000	205,640		
112 Classified Salaries	920,011	841,818	43.203	1,118,833	37.390	994,748		
121 Subs-Licensed Salaries	6,678	4,091						
122 Subs-Classified Salaries		4,480						
124 Temps-Classified Salaries	8,219	624						
131 Licensed Salaries-Add'l	1,531	179						
1XX Salaries Total:	1,134,002	1,059,490	47.203	1,324,225	41.390	1,200,388		
211 PERS Employer Contribution	206,743	197,484		353,171		303,098		
213 PERS Tier 3 OPSRP	17,491							
214 PERS Debt Service	48,657	43,995						
220 Social Security Administration	81,273	73,674		101,303		91,830		
231 Worker's Compensation	5,216	10,104		11,918		9,603		
232 State Unemployment Insurance	4,218	3,852		3,973		2,521		
243 Tax Sheltered Annuities	4,853	3,128		12,097		11,370		
244 Insurance Benefits	553,261	520,569		682,619		605,108		
2XX Employee Benefits Total:	921,712	852,806		1,165,081		1,023,530		
410 Supplies		216						
4XX Supplies & Materials Total:		216						
1221 Elementary-Restricted Total:	2,055,714	1,912,511	47.203	2,489,305	41.390	2,223,918		
1222 Middle School-Restricted								
111 Licensed Salaries	50,567	60,801	1.000	51,348	1.000	51,410		
112 Classified Salaries	200,673	317,456	12.000	309,381	19.625	534,112		
124 Temps-Classified Salaries	6,635							
131 Licensed Salaries-Add'l	215	100						
132 Nonlicensed Salaries O/T	2,437	11						
1XX Salaries Total:	260,526	378,369	13.000	360,729	20.625	585,522		
211 PERS Employer Contribution	38,956	72,780		96,207		147,844		
213 PERS Tier 3 OPSRP	1,515							
214 PERS Debt Service	8,713	16,062						
220 Social Security Administration	18,817	27,370		27,596		44,792		
231 Worker's Compensation	1,229	3,649		3,247		4,684		
232 State Unemployment Insurance	970	1,402		1,082		1,230		
243 Tax Sheltered Annuities	1,143	2,613		3,240		4,693		
244 Insurance Benefits	124,963	180,571		188,020		301,431		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	196,305	304,447		319,391		504,674		
410 Supplies		1,334						
4XX Supplies & Materials Total:		1,334						
1222 Middle School-Restricted Total:	456,832	684,150	13.000	680,120	20.625	1,090,196		
1223 High School-Restricted								
111 Licensed Salaries	212,756	231,973	5.000	275,085	5.000	275,315		
112 Classified Salaries	619,342	593,549	24.500	692,785	24.938	728,825		
121 Subs-Licensed Salaries	11,273							
124 Temps-Classified Salaries	12,308							
131 Licensed Salaries-Add'l	378							
1XX Salaries Total:	856,056	825,521	29.500	967,870	29.938	1,004,140		
211 PERS Employer Contribution	185,475	186,917		258,131		253,545		
213 PERS Tier 3 OPSRP	12,538							
214 PERS Debt Service	43,099	41,418						
220 Social Security Administration	61,589	58,867		74,042		76,817		
231 Worker's Compensation	4,116	7,863		5,899		8,033		
232 State Unemployment Insurance	3,156	3,015		2,904		2,109		
243 Tax Sheltered Annuities	7,326	7,590		9,810		10,289		
244 Insurance Benefits	396,499	359,007		426,060		437,894		
2XX Employee Benefits Total:	713,799	664,676		776,845		788,687		
1223 High School-Restricted Total:	1,569,856	1,490,197	29.500	1,744,715	29.938	1,792,827		
1229 Other Restrictive Programs								
111 Licensed Salaries	329,051	350,723	5.000	314,415	5.000	287,627		
112 Classified Salaries	13,462	419	1.000	25,796	1.000	30,144		
1XX Salaries Total:	342,512	351,142	6.000	340,211	6.000	317,771		
211 PERS Employer Contribution	80,469	77,195		90,734		80,237		
213 PERS Tier 3 OPSRP	1,254							
214 PERS Debt Service	17,769	16,659						
220 Social Security Administration	25,201	26,087		26,026		24,309		
231 Worker's Compensation	1,529	3,224		3,062		2,542		
232 State Unemployment Insurance	1,310	1,359		1,021		667		
243 Tax Sheltered Annuities	7,346	8,375		5,580		5,980		
244 Insurance Benefits	90,092	74,425		85,780		88,160		
2XX Employee Benefits Total:	224,969	207,324		212,203		201,896		
319 Other Instruc.Prof.& Tech.Service		4,500		6,591		15,000		
3XX Purchased Services Total:		4,500		6,591		15,000		
410 Supplies						3,500		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:						3,500		
1229 Other Restrictive Programs Total:	567,481	562,966	6.000	559,005	6.000	538,167		
1250 Less Restrictive Students W Di								
111 Licensed Salaries	3,465	49,342						
112 Classified Salaries	-101	0						
121 Subs-Licensed Salaries	6,340	532		98,900		173,900		
122 Subs-Classified Salaries	189,114	290,911		188,800		185,000		
123 Temps-Licensed Salaries				38,700		64,100		
151 Department Head Increments				30,385		30,780		
1XX Salaries Total:	198,817	340,785		356,785		453,780		
211 PERS Employer Contribution	7,629	19,868		28,908		45,190		
213 PERS Tier 3 OPSRP	629							
214 PERS Debt Service	1,599	4,184						
220 Social Security Administration	14,903	25,371		27,294		34,714		
231 Worker's Compensation	963	3,381		3,211		3,630		
232 State Unemployment Insurance	778	1,326		1,070		953		
243 Tax Sheltered Annuities		1,055						
244 Insurance Benefits	1,376	14,544		12,471		9,373		
2XX Employee Benefits Total:	27,878	69,730		72,955		93,861		
324 Rentals	68							
351 Telephone	477	0				265		
3XX Purchased Services Total:	544	0				265		
410 Supplies		22,217		20,518		7,876		
421 Textbooks				88,970		6,844		
4XX Supplies & Materials Total:		22,217		109,488		14,720		
1250 Less Restrictive Students W Di Total:	227,239	432,732		539,228		562,626		
1251 Elem-Less Restricted								
111 Licensed Salaries	1,265,994	1,487,413	29.985	1,770,105	29.500	1,800,221		
112 Classified Salaries	616,163	818,729	33.653	905,910	33.336	931,089		
121 Subs-Licensed Salaries	685							
124 Temps-Classified Salaries	12,703							
131 Licensed Salaries-Add'l	181							
1XX Salaries Total:	1,895,727	2,306,143	63.638	2,676,015	62.836	2,731,310		
211 PERS Employer Contribution	391,410	497,293		713,693		689,656		
213 PERS Tier 3 OPSRP	22,535							
214 PERS Debt Service	89,579	110,069						
220 Social Security Administration	138,626	168,975		204,715		208,945		
231 Worker's Compensation	8,506	21,250		24,084		21,850		
232 State Unemployment Insurance	7,099	8,691		8,028		5,736		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	30,813	34,679		38,441		40,220		
244 Insurance Benefits	688,866	797,247		914,882		920,984		
2XX Employee Benefits Total:	1,377,433	1,638,203		1,903,843		1,887,392		
1251 Elem-Less Restricted Total:	3,273,160	3,944,346	63.638	4,579,858	62.836	4,618,702		
1252 Ms-Less Restricted								
111 Licensed Salaries	877,171	825,291	14.600	856,543	14.235	867,617		
112 Classified Salaries	275,132	362,612	12.186	328,468	12.128	335,772		
124 Temps-Classified Salaries	3,817							
1XX Salaries Total:	1,156,120	1,187,903	26.786	1,185,011	26.363	1,203,389		
211 PERS Employer Contribution	262,338	262,620		316,042		303,856		
213 PERS Tier 3 OPSRP	18,654							
214 PERS Debt Service	60,272	57,787						
220 Social Security Administration	85,487	85,755		90,653		92,059		
231 Worker's Compensation	5,391	10,904		10,665		9,627		
232 State Unemployment Insurance	4,439	4,445		3,555		2,527		
243 Tax Sheltered Annuities	22,049	19,462		17,961		18,696		
244 Insurance Benefits	368,339	371,198		384,649		386,587		
2XX Employee Benefits Total:	826,969	812,171		823,527		813,352		
1252 Ms-Less Restricted Total:	1,983,090	2,000,074	26.786	2,008,537	26.363	2,016,741		
1253 Hs-Less Restricted								
111 Licensed Salaries	850,743	850,507	14.500	863,566	15.000	934,734		
112 Classified Salaries	164,606	211,352	7.250	213,651	5.375	158,637		
124 Temps-Classified Salaries	1,501							
131 Licensed Salaries-Add'l		547						
1XX Salaries Total:	1,016,849	1,062,406	21.750	1,077,217	20.375	1,093,371		
211 PERS Employer Contribution	236,484	250,107		287,294		276,076		
213 PERS Tier 3 OPSRP	11,100							
214 PERS Debt Service	52,957	55,093						
220 Social Security Administration	75,643	78,462		82,407		83,643		
231 Worker's Compensation	4,705	9,916		9,695		8,747		
232 State Unemployment Insurance	3,926	4,103		3,232		2,296		
243 Tax Sheltered Annuities	21,280	18,638		16,965		18,368		
244 Insurance Benefits	296,481	318,711		311,750		299,179		
2XX Employee Benefits Total:	702,575	735,029		711,343		688,308		
319 Other Instruc.Prof.& Tech.Service	90,226	90,134		92,183		93,842		
351 Telephone		1,728		2,000		2,000		
3XX Purchased Services Total:	90,226	91,861		94,183		95,842		
864 Fuel		141						



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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
8XX Maintenance Supplies Total:		141						
1253 Hs-Less Restricted Total:	1,809,650	1,889,438	21.750	1,882,743	20.375	1,877,521		
1254 Other-Less Restricted Prgs								
111 Licensed Salaries	82,472	121,421	2.150	126,846	2.500	152,735		
112 Classified Salaries	37,895	40,147	1.500	37,699	1.500	37,586		
124 Temps-Classified Salaries	350							
1XX Salaries Total:	120,718	161,568	3.650	164,545	4.000	190,320		
211 PERS Employer Contribution	27,480	32,009		43,884		48,056		
213 PERS Tier 3 OPSRP	1,312							
214 PERS Debt Service	6,316	6,860						
220 Social Security Administration	8,857	11,618		12,588		14,560		
231 Worker's Compensation	555	1,426		1,481		1,523		
232 State Unemployment Insurance	463	607		494		400		
243 Tax Sheltered Annuities	2,589	3,556		2,592		3,170		
244 Insurance Benefits	40,834	58,951		52,379		58,690		
2XX Employee Benefits Total:	88,406	115,027		113,417		126,398		
1254 Other-Less Restricted Prgs Total:	209,124	276,594	3.650	277,963	4.000	316,718		
1260 Early Intervention								
111 Licensed Salaries	62,299	53,004	1.250	77,845	1.200	85,281		
139 Cell Phone Stipend	41	48						
151 Department Head Increments				3,093		3,133		
1XX Salaries Total:	62,340	53,052	1.250	80,938	1.200	88,414		
211 PERS Employer Contribution	12,797	12,672		21,586		22,324		
213 PERS Tier 3 OPSRP	1,660							
214 PERS Debt Service	3,240	2,870						
220 Social Security Administration	4,702	4,213		6,192		6,764		
231 Worker's Compensation	277	511		728		707		
232 State Unemployment Insurance	246	220		243		186		
243 Tax Sheltered Annuities	1,114	413		1,350		1,392		
244 Insurance Benefits	15,880	12,186		17,825		17,652		
2XX Employee Benefits Total:	39,915	33,085		47,924		49,025		
319 Other Instruc.Prof.& Tech.Service	54,165	60,200						
345 Food/Meals/Snacks		23						
3XX Purchased Services Total:	54,165	60,223						
410 Supplies	3,036	3,027		3,114		5,000		
460 Non-Consumable Supplies		256						
4XX Supplies & Materials Total:	3,036	3,283		3,114		5,000		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1260 Early Intervention Total:	159,455	149,643	1.250	131,976	1.200	142,439		
1271 Remediation								
342 Travel & Exp. Out Of District		1,198						
3XX Purchased Services Total:		1,198						
410 Supplies		309						
4XX Supplies & Materials Total:		309						
1271 Remediation Total:		1,507						
1280 Alternative Education								
111 Licensed Salaries	268,185	290,469	5.267	344,766	5.767	387,848		
112 Classified Salaries	14,370	51,542	1.115	38,662	1.102	34,357		
121 Subs-Licensed Salaries	26,024	10,928						
122 Subs-Classified Salaries	96	10,360						
123 Temps-Licensed Salaries	42,374	51,701		97,707		99,466		
125 Vacant Lcnd Position		3,759						
131 Licensed Salaries-Add'l	17,442	18,353		10,298		7,468		
132 Nonlicensed Salaries O/T	62	46						
139 Cell Phone Stipend	193	250						
151 Department Head Increments	2,526	2,741		14,619				
1XX Salaries Total:	371,270	440,150	6.382	506,052	6.869	529,139		
211 PERS Employer Contribution	79,163	83,571		134,964		133,608		
213 PERS Tier 3 OPSRP	1,600							
214 PERS Debt Service	17,258	19,422						
220 Social Security Administration	27,185	32,371		38,713		40,479		
231 Worker's Compensation	1,669	4,113		4,554		4,233		
232 State Unemployment Insurance	1,416	1,692		1,518		1,111		
243 Tax Sheltered Annuities	4,725	5,301		5,889		6,888		
244 Insurance Benefits	74,546	87,494		91,253		100,933		
2XX Employee Benefits Total:	207,563	233,963		276,891		287,252		
311 Instruction Services	2,027,569	1,990,575		2,445,942		1,985,688		
319 Other Instruc.Prof.& Tech.Service	124,950	146,927		344,327		344,327		
324 Rentals		90						
341 Travel - Local In-District	725	1,004		1,000		1,500		
342 Travel & Exp. Out Of District	856	694		1,500		1,000		
343 Travel & Fees, Student		215						
345 Food/Meals/Snacks	3,004	953						
346 In-District Expense	229	1,565		2,000		2,000		
351 Telephone	202			507				
353 Postage	1	1,800						
389 Other Non-Instruc.Prof.&Tech. Serv	92,697	49,767		176,906		128,787		
3XX Purchased Services Total:	2,250,235	2,193,591		2,972,182		2,463,302		
410 Supplies	21,588	12,245		32,601		28,415		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
415 Pacific Office Automation Copies	218	272				227		
421 Textbooks	55,979	63,492						
431 Library Books	63	156						
432 Reference Books	417	708						
440 Periodicals	219	219		200		200		
460 Non-Consumable Supplies	3,171	370		1,000		1,675		
470 Computer Software	902	118		13,786		15,534		
480 Computer Hardware	599	240		2,500		2,500		
4XX Supplies & Materials Total:	83,155	77,819		50,087		48,551		
640 Dues And Fees	100	725						
655 Judg.& Settlm.Against The Distric	26,393	33,134						
6XX Other Objects Total:	26,493	33,859						
1280 Alternative Education Total:	2,938,716	2,979,382	6.382	3,805,213	6.869	3,328,244		
1283 High School-Alt Ed								
112 Classified Salaries		376						
1XX Salaries Total:		376						
211 PERS Employer Contribution		82						
214 PERS Debt Service		19						
220 Social Security Administration		27						
231 Worker's Compensation		4						
232 State Unemployment Insurance		1						
2XX Employee Benefits Total:		133						
1283 High School-Alt Ed Total:		509						
1288 Charter Flow-Through								
360 Charter School Payments	3,984,709	4,461,713		4,764,000		5,169,000		
361 Charter School Local Option Pmts	229,140	351,599		388,400		415,200		
3XX Purchased Services Total:	4,213,849	4,813,312		5,152,400		5,584,200		
720 Flow-Through	56,802	58,112		65,000				
790 Other Transfers						65,000		
7XX Transfers Total:	56,802	58,112		65,000		65,000		
1288 Charter Flow-Through Total:	4,270,651	4,871,424		5,217,400		5,649,200		
1291 English Language Learner								
111 Licensed Salaries	644,777	728,807	12.550	746,185	12.550	766,429		
112 Classified Salaries	126,904	127,773	4.250	125,529	4.250	133,629		
121 Subs-Licensed Salaries	4,696	7,761						
122 Subs-Classified Salaries	942	703						
131 Licensed Salaries-Add'l	1,995	3,704						
132 Nonlicensed Salaries O/T	42	265						

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
139 Cell Phone Stipend	424	480						
151 Department Head Increments	7,431	7,775						
1XX Salaries Total:	787,212	877,269	16.800	871,714	16.800	900,057		
211 PERS Employer Contribution	172,838	204,385		232,486		227,264		
213 PERS Tier 3 OPSRP	11,742							
214 PERS Debt Service	40,316	45,488						
220 Social Security Administration	57,884	64,247		66,686		68,854		
231 Worker's Compensation	3,452	8,114		7,845		7,200		
232 State Unemployment Insurance	3,010	3,355		2,615		1,890		
243 Tax Sheltered Annuities	15,167	19,257		14,319		15,323		
244 Insurance Benefits	254,254	237,198		240,503		246,703		
2XX Employee Benefits Total:	558,662	582,043		564,455		567,235		
319 Other Instruc.Prof.& Tech.Service	1,380	1,520		3,500		2,000		
322 Repairs & Maint.Svcs.(On Contract)				200		100		
324 Rentals		80						
341 Travel - Local In-District	3,241	3,955		4,300		3,000		
342 Travel & Exp. Out Of District	849	1,814		3,000		3,500		
345 Food/Meals/Snacks	895	58		1,500		2,000		
346 In-District Expense	375	185		500		400		
351 Telephone				100		100		
353 Postage	37			50		50		
389 Other Non-Instruc.Prof.&Tech. Serv	6,047	16,247		500		5,000		
3XX Purchased Services Total:	12,823	23,859		13,650		16,150		
410 Supplies	3,996	6,504		4,570		4,270		
415 Pacific Office Automation Copies	259			310		350		
421 Textbooks	1,133	64		3,130		5,130		
431 Library Books	140	385		1,000		1,000		
432 Reference Books	3,831	588		1,000		1,000		
440 Periodicals				100		100		
460 Non-Consumable Supplies		1,681		1,000		1,500		
470 Computer Software	269	176		200		1,000		
480 Computer Hardware	7,901	7,933		8,000		1,000		
4XX Supplies & Materials Total:	17,530	17,332		19,310		15,350		
640 Dues And Fees				100		2,000		
6XX Other Objects Total:				100		2,000		
1291 English Language Learner Total:	1,376,227	1,500,503	16.800	1,469,229	16.800	1,500,792		
1294 Youth Corrections								
111 Licensed Salaries	15,957	17,459	0.500	35,651	0.500	36,943		
1XX Salaries Total:	15,957	17,459	0.500	35,651	0.500	36,943		
211 PERS Employer Contribution	4,043	4,381		9,508		9,328		
214 PERS Debt Service	845	923						

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	1,218	1,333		2,727		2,826		
231 Worker's Compensation	71	160		321		296		
232 State Unemployment Insurance	64	70		107		78		
243 Tax Sheltered Annuities	450	527		540		580		
244 Insurance Benefits	3,415	3,448		7,130		7,355		
<b>2XX Employee Benefits Total:</b>	<b>10,107</b>	<b>10,842</b>		<b>20,333</b>		<b>20,463</b>		
<b>1294 Youth Corrections Total:</b>	<b>26,063</b>	<b>28,302</b>	<b>0.500</b>	<b>55,985</b>	<b>0.500</b>	<b>57,406</b>		
<b>1460 Special Programs Summer School</b>								
112 Classified Salaries	1,515	2,071						
123 Temps-Licensed Salaries	4,148	4,476						
124 Temps-Classified Salaries	8,752	8,533						
131 Licensed Salaries-Add'l	43,839	52,481		64,198		49,660		
132 Nonlicensed Salaries O/T	270							
<b>1XX Salaries Total:</b>	<b>58,524</b>	<b>67,561</b>		<b>64,198</b>		<b>49,660</b>		
211 PERS Employer Contribution	8,277	12,040		17,122		12,539		
213 PERS Tier 3 OPSRP	3,184	131						
214 PERS Debt Service	2,383	2,618						
220 Social Security Administration	4,367	5,068		4,911		3,799		
231 Worker's Compensation	226	639		578		397		
232 State Unemployment Insurance	229	265		193		104		
243 Tax Sheltered Annuities	299	47						
244 Insurance Benefits	6,007	421						
<b>2XX Employee Benefits Total:</b>	<b>24,973</b>	<b>21,229</b>		<b>22,803</b>		<b>16,840</b>		
319 Other Instruc.Prof.& Tech.Service	120	30,638		40,000		61,000		
331 Pupil Transp. To And From School	2,281	2,450						
341 Travel - Local In-District		8						
342 Travel & Exp. Out Of District	2,293							
343 Travel & Fees, Student	113							
345 Food/Meals/Snacks	499	1,707						
353 Postage	115	74						
389 Other Non-Instruc.Prof.&Tech. Serv		39						
<b>3XX Purchased Services Total:</b>	<b>5,420</b>	<b>34,916</b>		<b>40,000</b>		<b>61,000</b>		
410 Supplies	3,430	3,918		42,317		36,835		
421 Textbooks	51							
470 Computer Software						14,500		
<b>4XX Supplies &amp; Materials Total:</b>	<b>3,481</b>	<b>3,918</b>		<b>42,317</b>		<b>51,335</b>		
868 Other Than Home To School				11,000		16,000		
<b>8XX Maintenance Supplies Total:</b>				<b>11,000</b>		<b>16,000</b>		
<b>1460 Special Programs Summer School Total:</b>	<b>92,399</b>	<b>127,624</b>		<b>180,318</b>		<b>194,835</b>		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1XXX Instruction Total:	83,825,343	89,249,621	925.877	97,776,407	956.920	102,228,993		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>2110 Attendance &amp; Social Work Servi</b>								
111 Licensed Salaries	233,017	301,682	4.250	258,350	4.250	292,719		
123 Temps-Licensed Salaries	33,859	26,499						
131 Licensed Salaries-Add'l		418						
151 Department Head Increments				4,602		4,662		
<b>1XX Salaries Total:</b>	<b>266,876</b>	<b>328,599</b>	<b>4.250</b>	<b>262,952</b>	<b>4.250</b>	<b>297,381</b>		
211 PERS Employer Contribution	52,936	66,944		70,129		75,089		
213 PERS Tier 3 OPSRP	3,875							
214 PERS Debt Service	12,277	14,796						
220 Social Security Administration	19,760	24,422		20,116		22,750		
231 Worker's Compensation	1,215	2,989		2,367		2,379		
232 State Unemployment Insurance	1,039	1,277		789		625		
243 Tax Sheltered Annuities	4,681	4,386		4,590		4,930		
244 Insurance Benefits	54,788	67,526		60,605		62,518		
<b>2XX Employee Benefits Total:</b>	<b>150,572</b>	<b>182,340</b>		<b>158,595</b>		<b>168,290</b>		
<b>2110 Attendance &amp; Social Work Servi Total:</b>	<b>417,448</b>	<b>510,939</b>	<b>4.250</b>	<b>421,547</b>	<b>4.250</b>	<b>465,671</b>		
<b>2115 Student Safety</b>								
112 Classified Salaries	161,265	165,925	11.224	323,156	11.189	251,340		
122 Subs-Classified Salaries	51	11						
124 Temps-Classified Salaries	1,469	10,622		3,675		7,823		
132 Nonlicensed Salaries O/T	551	899						
<b>1XX Salaries Total:</b>	<b>163,335</b>	<b>177,458</b>	<b>11.224</b>	<b>326,831</b>	<b>11.189</b>	<b>259,163</b>		
211 PERS Employer Contribution	34,294	25,737		86,186		63,463		
213 PERS Tier 3 OPSRP	1,122							
214 PERS Debt Service	7,576	7,875						
220 Social Security Administration	11,860	13,066		25,003		19,826		
231 Worker's Compensation	973	1,951		3,870		3,024		
232 State Unemployment Insurance	620	653		980		544		
243 Tax Sheltered Annuities	1,043	1,005		2,020		2,014		
244 Insurance Benefits	92,492	81,030		162,524		163,471		
<b>2XX Employee Benefits Total:</b>	<b>149,979</b>	<b>131,318</b>		<b>280,583</b>		<b>252,343</b>		
389 Other Non-Instruc.Prof.&Tech. Serv	347,823	346,177		373,092		557,500		
<b>3XX Purchased Services Total:</b>	<b>347,823</b>	<b>346,177</b>		<b>373,092</b>		<b>557,500</b>		
<b>2115 Student Safety Total:</b>	<b>661,137</b>	<b>654,952</b>	<b>11.224</b>	<b>980,506</b>	<b>11.189</b>	<b>1,069,006</b>		
<b>2122 Counseling Services</b>								
111 Licensed Salaries	1,357,972	1,499,740	23.750	1,441,625	28.400	1,769,604		
121 Subs-Licensed Salaries				98,500		98,100		
123 Temps-Licensed Salaries				38,500		36,100		
131 Licensed Salaries-Add'l	20,524	7,349				20,864		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	1,378,496	1,507,088	23.750	1,578,625	28.400	1,924,668		
211 PERS Employer Contribution	308,514	349,444		405,190		473,186		
213 PERS Tier 3 OPSRP	20,047							
214 PERS Debt Service	71,478	78,871						
220 Social Security Administration	101,135	110,834		120,765		147,237		
231 Worker's Compensation	5,724	13,328		14,208		15,397		
232 State Unemployment Insurance	5,260	5,775		4,736		4,042		
243 Tax Sheltered Annuities	28,303	41,457		25,650		32,944		
244 Insurance Benefits	349,532	358,156		351,096		423,052		
2XX Employee Benefits Total:	889,992	957,865		921,644		1,095,858		
319 Other Instruc.Prof.& Tech.Service	6,101	2,000		5,775		5,914		
341 Travel - Local In-District	108	202						
342 Travel & Exp. Out Of District				200		206		
345 Food/Meals/Snacks	323	631						
346 In-District Expense	268			425		438		
353 Postage	1,154	792		2,000		2,062		
389 Other Non-Instruc.Prof.&Tech. Serv	1,825	2,050		1,600		1,650		
3XX Purchased Services Total:	9,779	5,675		10,000		10,270		
410 Supplies	6,590	5,817		12,185		11,608		
421 Textbooks	259	133		340		341		
432 Reference Books	176	413						
460 Non-Consumable Supplies		315						
470 Computer Software		1,500						
480 Computer Hardware	500	239						
4XX Supplies & Materials Total:	7,525	8,416		12,525		11,949		
2122 Counseling Services Total:	2,285,791	2,479,044	23.750	2,522,794	28.400	3,042,745		
2129 Other Guidance Services								
112 Classified Salaries	14,346	13,951						
1XX Salaries Total:	14,346	13,951						
211 PERS Employer Contribution	2,686	3,418						
214 PERS Debt Service	559	716						
220 Social Security Administration	1,097	1,067						
231 Worker's Compensation	70	134						
232 State Unemployment Insurance	57	56						
2XX Employee Benefits Total:	4,470	5,391						
2129 Other Guidance Services Total:	18,816	19,342						
2131 Health Services								
111 Licensed Salaries	469,565	532,017	11.115	611,745	11.315	625,190		
112 Classified Salaries	146,166	157,107	5.800	159,657	5.900	171,245		



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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
122 Subs-Classified Salaries	278	4,863						
123 Temps-Licensed Salaries	21,408							
131 Licensed Salaries-Add'l	2,944	2,772						
132 Nonlicensed Salaries O/T	160							
139 Cell Phone Stipend	2,131	2,752						
151 Department Head Increments	7,166	7,498		7,365		7,461		
1XX Salaries Total:	649,816	707,007	16.915	778,767	17.215	803,896		
211 PERS Employer Contribution	137,488	151,457		207,697		202,984		
213 PERS Tier 3 OPSRP	1,113							
214 PERS Debt Service	28,946	33,405						
220 Social Security Administration	47,699	51,116		59,576		61,498		
231 Worker's Compensation	2,746	6,204		7,009		6,431		
232 State Unemployment Insurance	2,494	2,673		2,336		1,688		
243 Tax Sheltered Annuities	8,828	9,972		13,048		14,187		
244 Insurance Benefits	195,901	221,445		242,484		252,643		
2XX Employee Benefits Total:	425,215	476,271		532,150		539,431		
321 Equip. Rep.(Not On Serv. Contract)	574	668		1,000		700		
341 Travel - Local In-District	2,415	2,968		2,500		3,784		
342 Travel & Exp. Out Of District	252	120						
345 Food/Meals/Snacks	174	246		198		200		
346 In-District Expense		60						
353 Postage	115	329		221		300		
354 Advertising	1,260	615						
389 Other Non-Instruc.Prof.&Tech. Serv	3,192	3,672		5,698		5,698		
3XX Purchased Services Total:	7,981	8,676		9,617		10,682		
410 Supplies	11,087	10,962		10,314		10,314		
415 Pacific Office Automation Copies	162			200		200		
432 Reference Books		76						
440 Periodicals	337	89		240		150		
460 Non-Consumable Supplies		775						
4XX Supplies & Materials Total:	11,586	11,902		10,754		10,664		
640 Dues And Fees	1,220	1,008		1,200		1,200		
6XX Other Objects Total:	1,220	1,008		1,200		1,200		
2131 Health Services Total:	1,095,818	1,204,865	16.915	1,332,488	17.215	1,365,873		
2132 Medical Services								
111 Licensed Salaries		35,268	0.500	36,009	0.500	36,943		
139 Cell Phone Stipend		240						
1XX Salaries Total:		35,508	0.500	36,009	0.500	36,943		
211 PERS Employer Contribution		9,143		9,603		9,328		
214 PERS Debt Service		1,927						
220 Social Security Administration		2,276		2,755		2,826		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation		323		324		296		
232 State Unemployment Insurance		119		108		78		
243 Tax Sheltered Annuities		2,100		540		580		
244 Insurance Benefits		10,305		7,130		7,355		
2XX Employee Benefits Total:		26,193		20,460		20,463		
389 Other Non-Instruc.Prof.&Tech. Serv		300		2,600		2,600		
3XX Purchased Services Total:		300		2,600		2,600		
2132 Medical Services Total:		62,001	0.500	59,069	0.500	60,006		
2139 Other Health Services								
112 Classified Salaries	3,628	6,055						
1XX Salaries Total:	3,628	6,055						
211 PERS Employer Contribution	688	797						
214 PERS Debt Service	147	167						
220 Social Security Administration	278	417						
231 Worker's Compensation	19	59						
232 State Unemployment Insurance	15	22						
244 Insurance Benefits	1,762	1,865						
2XX Employee Benefits Total:	2,907	3,327						
389 Other Non-Instruc.Prof.&Tech. Serv	17,258	18,402		30,000		30,000		
3XX Purchased Services Total:	17,258	18,402		30,000		30,000		
2139 Other Health Services Total:	23,794	27,784		30,000		30,000		
2142 Psychological Testing Services								
410 Supplies	2,684	2,550		2,700		2,700		
4XX Supplies & Materials Total:	2,684	2,550		2,700		2,700		
2142 Psychological Testing Services Total:	2,684	2,550		2,700		2,700		
2143 Psychological Counseling Servi								
111 Licensed Salaries	470,862	591,884	9.100	599,235	9.100	612,021		
123 Temps-Licensed Salaries	49,603	32,176						
131 Licensed Salaries-Add'l	2,937	5,443		4,452		3,538		
151 Department Head Increments				4,602		4,662		
1XX Salaries Total:	523,403	629,503	9.100	608,289	9.100	620,221		
211 PERS Employer Contribution	103,492	131,413		162,231		156,606		
213 PERS Tier 3 OPSRP	7,342							
214 PERS Debt Service	24,190	29,151						
220 Social Security Administration	38,296	46,511		46,534		47,447		
231 Worker's Compensation	2,255	5,263		5,475		4,962		
232 State Unemployment Insurance	1,992	2,410		1,825		1,302		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	8,090	12,032		9,828		10,556		
244 Insurance Benefits	98,168	126,585		129,766		133,861		
2XX Employee Benefits Total:	283,826	353,365		355,658		354,734		
410 Supplies	8,833	11,392		11,454		11,454		
4XX Supplies & Materials Total:	8,833	11,392		11,454		11,454		
2143 Psychological Counseling Servi Total:	816,062	994,260	9.100	975,401	9.100	986,408		
2152 Speech Pathology								
111 Licensed Salaries	852,065	980,011	16.260	1,056,362	15.890	1,075,750		
121 Subs-Licensed Salaries		179						
131 Licensed Salaries-Add'l	3,419			5,409		5,479		
151 Department Head Increments								
1XX Salaries Total:	855,484	980,190	16.260	1,061,771	15.890	1,081,229		
211 PERS Employer Contribution	195,063	228,567		283,174		273,010		
213 PERS Tier 3 OPSRP	10,951							
214 PERS Debt Service	44,695	50,286						
220 Social Security Administration	62,963	72,430		81,225		82,714		
231 Worker's Compensation	3,712	9,022		9,556		8,650		
232 State Unemployment Insurance	3,269	3,760		3,185		2,271		
243 Tax Sheltered Annuities	18,168	19,980		17,561		18,432		
244 Insurance Benefits	203,876	220,851		231,868		233,742		
2XX Employee Benefits Total:	542,697	604,896		626,569		618,819		
321 Equip. Rep.(Not On Serv. Contract)	1,270	1,560				1,000		
346 In-District Expense		122						
3XX Purchased Services Total:	1,270	1,682				1,000		
410 Supplies	3,832	3,289		5,144		5,237		
4XX Supplies & Materials Total:	3,832	3,289		5,144		5,237		
2152 Speech Pathology Total:	1,403,282	1,590,057	16.260	1,693,484	15.890	1,706,286		
2169 Misc.Support Of Educational Se								
111 Licensed Salaries	335,881	362,318	5.931	378,825	5.931	405,179		
112 Classified Salaries	8,509	4,597	1.000	29,138	1.000	27,621		
151 Department Head Increments				3,616		3,663		
1XX Salaries Total:	344,390	366,915	6.931	411,579	6.931	436,463		
211 PERS Employer Contribution	73,266	87,629		109,768		110,207		
213 PERS Tier 3 OPSRP	2,903							
214 PERS Debt Service	16,604	19,138						
220 Social Security Administration	25,428	27,366		31,486		33,389		
231 Worker's Compensation	1,479	3,383		3,704		3,492		
232 State Unemployment Insurance	1,298	1,412		1,235		917		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	4,520	5,805		6,585		7,060		
244 Insurance Benefits	81,437	80,399		99,056		101,855		
2XX Employee Benefits Total:	206,934	225,132		251,834		256,920		
410 Supplies	2,183	3,204		2,238		5,000		
470 Computer Software	156	100						
4XX Supplies & Materials Total:	2,339	3,304		2,238		5,000		
2169 Misc.Support Of Educational Se Total:	553,664	595,351	6.931	665,651	6.931	698,383		
2190 Director Of Ed Services								
111 Licensed Salaries	1,384				0.050	3,533		
112 Classified Salaries	78,981	155,815	7.946	269,286	7.946	279,326		
113 Administrators	379,702	489,870	5.103	518,088	5.103	516,148		
118 Professional Salaries	67,648	72,784	1.000	78,221	1.000	80,130		
121 Subs-Licensed Salaries	62,390	56,636		69,626		71,495		
122 Subs-Classified Salaries	134	1,733						
123 Temps-Licensed Salaries	3,353	3,695						
124 Temps-Classified Salaries	1,663							
131 Licensed Salaries-Add'l	85,680	94,606		109,109		110,741		
139 Cell Phone Stipend	2,861	3,925						
151 Department Head Increments	22,097	25,209						
1XX Salaries Total:	705,893	904,271	14.049	1,044,331	14.099	1,061,374		
211 PERS Employer Contribution	166,871	206,021		267,334		258,674		
213 PERS Tier 3 OPSRP	753							
214 PERS Debt Service	35,304	43,555						
220 Social Security Administration	52,254	65,901		79,891		80,764		
231 Worker's Compensation	3,159	8,231		9,399		8,491		
232 State Unemployment Insurance	2,721	3,433		3,133		2,229		
241 Professional Dues	2,539	5,351		9,875		9,875		
243 Tax Sheltered Annuities	24,741	28,668		32,185		31,057		
244 Insurance Benefits	101,233	142,051		210,684		208,563		
2XX Employee Benefits Total:	389,575	503,211		612,501		599,653		
322 Repairs & Maint.Svcs.(On Contract)	34							
341 Travel - Local In-District	28,917	30,564		32,240		32,820		
342 Travel & Exp. Out Of District	2,231	6,145		750		764		
345 Food/Meals/Snacks		497						
346 In-District Expense	648	729		750		764		
351 Telephone	898	797		1,000		1,200		
353 Postage	2,632	2,141		3,500		2,600		
354 Advertising	214							
382 Legal Services	13,592	69,278						
389 Other Non-Instruc.Prof.&Tech. Serv	14,782	42,813		11,500		3,500		
3XX Purchased Services Total:	63,947	152,964		49,740		41,648		
410 Supplies	9,452	20,168		25,918		25,334		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
415 Pacific Office Automation Copies	2,798	2,845		4,410		3,500		
432 Reference Books		463						
440 Periodicals	753	95				100		
460 Non-Consumable Supplies	514	73						
470 Computer Software	40	586				700		
480 Computer Hardware	110	39		15,000				
4XX Supplies & Materials Total:	13,668	24,270		45,328		29,634		
2190 Director Of Ed Services Total:	1,173,082	1,584,716	14.049	1,751,899	14.099	1,732,309		
2210 Improvement Of Instruction Ser								
112 Classified Salaries	1,515	727						
113 Administrators		5,921						
121 Subs-Licensed Salaries	9,841	12,357		86,600		67,321		
122 Subs-Classified Salaries	60	60						
123 Temps-Licensed Salaries	1,356	154						
124 Temps-Classified Salaries	1,790	2,243						
128 Temp-Admin Salaries	39,513	41,579						
131 Licensed Salaries-Add'l	19,296	56,668		67,854		44,060		
139 Cell Phone Stipend	305	135						
1XX Salaries Total:	73,676	119,845		154,454		111,381		
211 PERS Employer Contribution	6,821	16,386		27,276		19,345		
213 PERS Tier 3 OPSRP	790							
214 PERS Debt Service	1,525	3,291						
220 Social Security Administration	5,698	8,331		11,816		8,521		
231 Worker's Compensation	306	1,029		1,390		891		
232 State Unemployment Insurance	293	433		463		234		
243 Tax Sheltered Annuities	8	18						
244 Insurance Benefits	842	211		10,920		3,629		
2XX Employee Benefits Total:	16,282	29,700		51,866		32,619		
319 Other Instruc.Prof.& Tech.Service	65,111	38,403		41,000		40,000		
341 Travel - Local In-District	1,501							
342 Travel & Exp. Out Of District	826	634		5,000		3,000		
345 Food/Meals/Snacks	2,694	4,074						
353 Postage	3	51						
389 Other Non-Instruc.Prof.&Tech. Serv	1,040	865						
3XX Purchased Services Total:	71,174	44,027		46,000		43,000		
410 Supplies	30,211	36,541		60,400		2,000		
421 Textbooks	1,246	1,162						
432 Reference Books	4,375							
441 Instructional Kits	9,299							
4XX Supplies & Materials Total:	45,132	37,703		60,400		2,000		
640 Dues And Fees		400						

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:		400						
2210 Improvement Of Instruction Ser Total:	206,263	231,676		312,720		189,000		
2211 Improvement Of Instruction Ser								
111 Licensed Salaries	149,868	178,121	2.200	147,385	3.350	234,160		
112 Classified Salaries	129,131	164,848	4.210	171,621	5.060	214,423		
113 Administrators	591,308	625,874	7.000	754,529	8.000	924,400		
118 Professional Salaries	374,153	392,444	6.360	417,915	7.710	571,839		
121 Subs-Licensed Salaries	6,981	4,829		15,902		16,632		
122 Subs-Classified Salaries	415	232						
123 Temps-Licensed Salaries	129,195	38,463						
124 Temps-Classified Salaries		7,402						
128 Temp-Admin Salaries	21,745	44,009						
131 Licensed Salaries-Add'l	26,825	28,254		1,476		2,987		
132 Nonlicensed Salaries O/T	92	8						
139 Cell Phone Stipend	6,351	9,149						
1XX Salaries Total:	1,436,064	1,493,634	19.770	1,508,828	24.120	1,964,441		
211 PERS Employer Contribution	306,485	330,530		399,849		493,853		
213 PERS Tier 3 OPSRP	22,157							
214 PERS Debt Service	70,320	70,777						
220 Social Security Administration	106,807	110,922		115,425		148,497		
231 Worker's Compensation	5,580	13,409		13,579		15,716		
232 State Unemployment Insurance	5,607	5,788		4,526		4,125		
241 Professional Dues	315	250		19,532		23,852		
243 Tax Sheltered Annuities	55,465	52,077		69,693		77,932		
244 Insurance Benefits	239,878	248,267		284,451		350,326		
248 Cosa Dues	910	1,505						
2XX Employee Benefits Total:	813,523	833,525		907,056		1,114,301		
316 Data Processing Serv.(Instr.Only)	53,200	70,065		62,000		60,000		
319 Other Instruc.Prof.& Tech.Service	5,867	396		65,000		15,000		
324 Rentals		105						
341 Travel - Local In-District	3,655	5,092		2,000		2,000		
342 Travel & Exp. Out Of District	13,182	12,585						
345 Food/Meals/Snacks	4,680	5,540						
346 In-District Expense	1,838	1,148						
353 Postage	1,413	2,500						
389 Other Non-Instruc.Prof.&Tech. Serv	3,174	7,546		1,000		1,000		
3XX Purchased Services Total:	87,010	104,978		130,000		78,000		
410 Supplies	12,832	18,642		22,737		44,601		
415 Pacific Office Automation Copies		3,782		5,000		3,000		
421 Textbooks		7,780						
431 Library Books		190						
432 Reference Books	4,419	3,712						
440 Periodicals	674	129						
441 Instructional Kits	15,600	659,831						

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
460 Non-Consumable Supplies	487	929		5,000		5,000		
470 Computer Software	477	87		4,500		16,500		
480 Computer Hardware	19,703	2,415						
4XX Supplies & Materials Total:	54,193	697,498		37,237		69,101		
640 Dues And Fees	740	342						
6XX Other Objects Total:	740	342						
2211 Improvement Of Instruction Ser Total:	2,391,530	3,129,976	19.770	2,583,121	24.120	3,225,843		
2212 Site-Based Improv Of Instr								
111 Licensed Salaries	494,430	517,844	8.700	528,090	8.700	542,097		
121 Subs-Licensed Salaries	11,818	4,992						
131 Licensed Salaries-Add'l	96,412	79,176						
139 Cell Phone Stipend		1,365						
1XX Salaries Total:	602,661	603,378	8.700	528,090	8.700	542,097		
211 PERS Employer Contribution	119,511	121,627		140,842		136,879		
213 PERS Tier 3 OPSRP	4,490							
214 PERS Debt Service	26,469	26,326						
220 Social Security Administration	37,582	45,109		40,399		41,470		
231 Worker's Compensation	4,357	5,406		4,753		4,337		
232 State Unemployment Insurance	2,045	2,358		1,584		1,138		
243 Tax Sheltered Annuities	10,282	10,810		9,396		10,092		
244 Insurance Benefits	114,668	130,937		124,062		127,977		
2XX Employee Benefits Total:	319,403	342,573		321,036		321,894		
319 Other Instruc.Prof.& Tech.Service	4,950	1,980						
342 Travel & Exp. Out Of District	5,549							
345 Food/Meals/Snacks	108							
3XX Purchased Services Total:	10,607	1,980						
2212 Site-Based Improv Of Instr Total:	932,672	947,931	8.700	849,126	8.700	863,991		
2213 Curriculum Development								
124 Temps-Classified Salaries	5,746	2,596						
131 Licensed Salaries-Add'l						66,463		
1XX Salaries Total:	5,746	2,596				66,463		
211 PERS Employer Contribution	49	20				16,782		
220 Social Security Administration	397	148				5,084		
231 Worker's Compensation	31	23				532		
232 State Unemployment Insurance	21	8				140		
2XX Employee Benefits Total:	497	198				22,538		
319 Other Instruc.Prof.& Tech.Service	15,647	161,669		16,000		21,000		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	15,647	161,669		16,000		21,000		
410 Supplies	1,397	2,510		2,000		37,000		
421 Textbooks		7,133						
432 Reference Books		837						
460 Non-Consumable Supplies		341						
4XX Supplies & Materials Total:	1,397	10,821		2,000		37,000		
640 Dues And Fees	8,500							
6XX Other Objects Total:	8,500							
2213 Curriculum Development Total:	31,787	175,285		18,000		147,001		
2214 Multicultural Ed								
121 Subs-Licensed Salaries	4,197	3,516		1,514				
124 Temps-Classified Salaries		211						
1XX Salaries Total:	4,197	3,727		1,514				
211 PERS Employer Contribution	393	421		160				
213 PERS Tier 3 OPSRP	125							
214 PERS Debt Service	106	101						
220 Social Security Administration	395	282		116				
231 Worker's Compensation	23	37		14				
232 State Unemployment Insurance	20	14		5				
243 Tax Sheltered Annuities	41	3						
244 Insurance Benefits	387	85		191				
248 Cosa Dues		315						
2XX Employee Benefits Total:	1,490	1,259		485				
319 Other Instruc.Prof. & Tech.Service				1,000				
341 Travel - Local In-District	995	493		1,000				
342 Travel & Exp. Out Of District	5,918	9,230		4,000				
345 Food/Meals/Snacks	3,423	2,121		5,000		1,048		
346 In-District Expense	22			500				
348 Community Liaison	700	628		2,000				
353 Postage				100				
389 Other Non-Instruc.Prof.&Tech. Serv	3,070	3,643		2,000				
3XX Purchased Services Total:	14,129	16,114		15,600		1,048		
410 Supplies	600	1,526		2,029		1,048		
432 Reference Books	69	129		250				
460 Non-Consumable Supplies	79			250				
470 Computer Software	223	84		250				
480 Computer Hardware	412							
4XX Supplies & Materials Total:	1,382	1,738		2,779		1,048		
640 Dues And Fees	500			500				



# Program Budget Detail

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Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	500			500				
2214 Multicultural Ed Total:	21,698	22,838		20,878		2,096		
2215 Reimbursable Leave								
111 Licensed Salaries	78,345	85,605		73,218		76,615		
112 Classified Salaries				39,208				
1XX Salaries Total:	78,345	85,605		112,426		76,615		
211 PERS Employer Contribution	19,755	21,368		29,984		19,345		
214 PERS Debt Service	4,134	4,500						
220 Social Security Administration	5,724	6,220		8,601		5,861		
231 Worker's Compensation	345	781		1,012		613		
232 State Unemployment Insurance	299	325		337		161		
243 Tax Sheltered Annuities	1,800	2,100		1,260		1,160		
244 Insurance Benefits	13,700	13,740		28,740		14,710		
2XX Employee Benefits Total:	45,758	49,034		69,934		41,850		
2215 Reimbursable Leave Total:	124,102	134,639		182,360		118,465		
2219 Other Improvement Of Inst Serv								
124 Temps-Classified Salaries	5,030			117,823		120,154		
1XX Salaries Total:	5,030			117,823		120,154		
211 PERS Employer Contribution	-464	0						
213 PERS Tier 3 OPSRP	-119							
214 PERS Debt Service	24	0						
220 Social Security Administration	40	0		9,013		9,192		
231 Worker's Compensation	33	0		1,060		961		
232 State Unemployment Insurance	2	0		353		252		
243 Tax Sheltered Annuities	7							
244 Insurance Benefits	53							
2XX Employee Benefits Total:	-424	0		10,427		10,405		
319 Other Instruc.Prof.& Tech.Service		11,550						
342 Travel & Exp. Out Of District	413							
389 Other Non-Instruc.Prof.&Tech. Serv	3,625	600						
3XX Purchased Services Total:	4,038	12,150						
410 Supplies	20,588	12,645		17,000		17,000		
4XX Supplies & Materials Total:	20,588	12,645		17,000		17,000		
640 Dues And Fees	122							
6XX Other Objects Total:	122							

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
2219 Other Improvement Of Inst Serv Total:	29,353	24,795		145,250		147,559		
2222 School Library/Media Center								
111 Licensed Salaries	214,226	230,881	3.450	209,415				
112 Classified Salaries	152,338	146,274	4.359	119,895	3.820	116,094		
151 Department Head Increments	35,061	39,577		92,628		93,993		
1XX Salaries Total:	401,626	416,732	7.809	421,938	3.820	210,087		
211 PERS Employer Contribution	92,184	99,167		112,531		53,047		
213 PERS Tier 3 OPSRP	5,052							
214 PERS Debt Service	20,975	22,137						
220 Social Security Administration	29,338	29,493		32,278		16,072		
231 Worker's Compensation	1,851	3,912		3,797		1,681		
232 State Unemployment Insurance	1,516	1,542		1,266		441		
243 Tax Sheltered Annuities	6,910	7,712		4,511		688		
244 Insurance Benefits	127,420	121,872		112,315		55,810		
2XX Employee Benefits Total:	285,246	285,836		266,698		127,738		
319 Other Instruc.Prof.& Tech.Service	12,215	5,245		5,000		4,250		
353 Postage				100		98		
389 Other Non-Instruc.Prof.&Tech. Serv		1,200		600		600		
3XX Purchased Services Total:	12,215	6,445		5,700		4,948		
410 Supplies	13,336	6,090		9,026		10,708		
421 Textbooks	972	1,548		1,000		3,000		
431 Library Books	33,032	36,581		37,450		40,016		
432 Reference Books	2,151	7,727		4,350		4,062		
433 Repair Of Library & Ref. Books				150		150		
440 Periodicals	4,629	3,242		7,450		7,322		
460 Non-Consumable Supplies	290	330						
470 Computer Software	2,459	2,563		5,000		5,000		
4XX Supplies & Materials Total:	56,870	58,081		64,426		70,258		
640 Dues And Fees		588						
6XX Other Objects Total:		588						
2222 School Library/Media Center Total:	755,957	767,683	7.809	758,763	3.820	413,031		
2223 Multimedia Services								
211 PERS Employer Contribution	6							
214 PERS Debt Service	2							
220 Social Security Administration	2							
231 Worker's Compensation	0							
232 State Unemployment Insurance	0							
243 Tax Sheltered Annuities	0							
244 Insurance Benefits	12							

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	22							
319 Other Instruc.Prof.& Tech.Service	329	299						
321 Equip. Rep.(Not On Serv. Contract)		175		7,300		310		
353 Postage	91	98		180		185		
3XX Purchased Services Total:	420	572		7,480		495		
410 Supplies	19,400	14,854		12,580		16,040		
422 Repair Of Textbooks				1,200		1,237		
460 Non-Consumable Supplies	473	2,463		3,500		6,546		
470 Computer Software	2,588	800		6,000		6,000		
480 Computer Hardware	13,491	14,048		14,063		12,563		
4XX Supplies & Materials Total:	35,952	32,164		37,343		42,386		
2223 Multimedia Services Total:	36,394	32,736		44,823		42,881		
2230 Assessment And Testing								
121 Subs-Licensed Salaries	1,328	1,171		30,289		31,681		
122 Subs-Classified Salaries		166						
123 Temps-Licensed Salaries	54,049	53,912						
131 Licensed Salaries-Add'l	6,231	10,812		12,545		10,455		
1XX Salaries Total:	61,607	66,061		42,834		42,136		
211 PERS Employer Contribution	6,306	8,122		6,556		6,508		
213 PERS Tier 3 OPSRP	483							
214 PERS Debt Service	1,331	1,799						
220 Social Security Administration	4,528	4,742		3,277		3,223		
231 Worker's Compensation	289	620		386		337		
232 State Unemployment Insurance	231	240		129		88		
243 Tax Sheltered Annuities	59	-32						
244 Insurance Benefits	2,418	3,292		3,819		1,708		
2XX Employee Benefits Total:	15,646	18,783		14,167		11,865		
319 Other Instruc.Prof.& Tech.Service	12,277	17,188		11,000		32,000		
3XX Purchased Services Total:	12,277	17,188		11,000		32,000		
410 Supplies	1,625	4,121						
4XX Supplies & Materials Total:	1,625	4,121						
2230 Assessment And Testing Total:	91,155	106,153		68,001		86,001		
2240 Instructional Staff Developmen								
111 Licensed Salaries			1.000	67,424	1.000	71,736		
112 Classified Salaries	1,262	6,827				1,000		
121 Subs-Licensed Salaries	212,793	183,772		210,649		233,243		
122 Subs-Classified Salaries	139	4,312		3,348		2,116		
123 Temps-Licensed Salaries						14,800		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
124 Temps-Classified Salaries	18,109	1,946						
128 Temp-Admin Salaries	288	1,233						
131 Licensed Salaries-Add'l	163,459	137,094		157,606		117,320		
132 Nonlicensed Salaries O/T	136	644						
139 Cell Phone Stipend	100	782						
<b>1XX Salaries Total:</b>	<b>396,285</b>	<b>336,609</b>	<b>1.000</b>	<b>439,027</b>	<b>1.000</b>	<b>440,215</b>		
211 PERS Employer Contribution	57,905	46,549		82,026		79,953		
213 PERS Tier 3 OPSRP	2,363							
214 PERS Debt Service	13,036	10,278						
220 Social Security Administration	30,065	24,509		33,356		33,600		
231 Worker's Compensation	2,002	3,020		3,924		3,514		
232 State Unemployment Insurance	1,497	1,253		1,308		922		
243 Tax Sheltered Annuities	746	580		1,080		1,160		
244 Insurance Benefits	33,041	13,110		40,445		27,282		
<b>2XX Employee Benefits Total:</b>	<b>140,655</b>	<b>99,299</b>		<b>162,139</b>		<b>146,430</b>		
319 Other Instruc.Prof.& Tech.Service	54,648	141,412		81,585		16,889		
341 Travel - Local In-District	718	976		200		600		
342 Travel & Exp. Out Of District	170,683	166,764		176,060		158,561		
345 Food/Meals/Snacks	26,835	16,422		1,550		2,950		
346 In-District Expense	5,600	8,522		1,312		15,051		
389 Other Non-Instruc.Prof.&Tech. Serv	3,896	1,986						
<b>3XX Purchased Services Total:</b>	<b>262,380</b>	<b>336,081</b>		<b>260,707</b>		<b>194,051</b>		
410 Supplies	2,942	4,231		5,618		3,300		
415 Pacific Office Automation Copies	1,474							
432 Reference Books	3,132	2,127						
440 Periodicals	24							
470 Computer Software	120			89,233		88,926		
480 Computer Hardware	8,256							
<b>4XX Supplies &amp; Materials Total:</b>	<b>15,948</b>	<b>6,358</b>		<b>94,851</b>		<b>92,226</b>		
640 Dues And Fees	3,196	2,909						
<b>6XX Other Objects Total:</b>	<b>3,196</b>	<b>2,909</b>						
<b>2240 Instructional Staff Developmen Total:</b>	<b>818,464</b>	<b>781,257</b>	<b>1.000</b>	<b>956,724</b>	<b>1.000</b>	<b>872,922</b>		
<b>2311 Board Of Directors Expenses</b>								
341 Travel - Local In-District	57	0		250		250		
342 Travel & Exp. Out Of District	2,201	250		5,000		5,000		
343 Travel & Fees, Student	234	97						
344 Conferences And Visitations	2,485	1,896		7,500		7,500		
345 Food/Meals/Snacks	3,259	5,106		2,000		2,170		
346 In-District Expense				2,750		2,750		
381 Audit Services	52,400	67,233		71,000		75,000		
382 Legal Services	198,124	144,853		89,807		89,807		
388 Election Services		48,481		5,000		7,500		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc.Prof.&Tech. Serv	18,973	12,238		5,000		5,000		
3XX Purchased Services Total:	277,732	280,155		188,307		194,977		
410 Supplies	464	321		3,000		3,000		
4XX Supplies & Materials Total:	464	321		3,000		3,000		
640 Dues And Fees	15,244	15,944		28,000		28,000		
6XX Other Objects Total:	15,244	15,944		28,000		28,000		
2311 Board Of Directors Expenses Total:	293,440	296,419		219,307		225,977		
2321 Office Of The Superintendent								
112 Classified Salaries	36,736	39,208	1.000	39,208	1.000	40,820		
113 Administrators	196,808	237,254	1.000	191,600	1.000	200,850		
118 Professional Salaries	142,521	153,225	2.000	156,442	1.000	71,327		
121 Subs-Licensed Salaries	260	806		568				
122 Subs-Classified Salaries	566	188		459		920		
123 Temps-Licensed Salaries	1,956	12,848		1,107		2,054		
124 Temps-Classified Salaries	2,895	2,398		5,513				
131 Licensed Salaries-Add'l		3,558						
139 Cell Phone Stipend	1,536	1,800		1,800		2,750		
1XX Salaries Total:	383,278	451,284	4.000	396,697	3.000	318,721		
211 PERS Employer Contribution	36,734	48,504		103,635		79,550		
213 PERS Tier 3 OPSRP	34,589	31,929						
214 PERS Debt Service	9,663	10,630						
220 Social Security Administration	23,659	27,816		25,678		19,066		
231 Worker's Compensation	1,644	3,958		3,554		2,528		
232 State Unemployment Insurance	1,497	1,775		1,185		664		
241 Professional Dues	1,000	1,494		4,400		2,900		
243 Tax Sheltered Annuities	20,418	20,385		15,820		9,480		
244 Insurance Benefits	40,260	40,467		57,242		43,410		
248 Cosa Dues		595						
2XX Employee Benefits Total:	169,464	187,552		211,513		157,598		
319 Other Instruc.Prof. & Tech.Service	1,000	12,400		4,500		4,000		
341 Travel - Local In-District	547	46						
342 Travel & Exp. Out Of District	4,477	7,039		6,500		6,500		
345 Food/Meals/Snacks	1,130	4,215		3,000		4,000		
346 In-District Expense	318	1,755		6,000		1,000		
347 Recruitment Expenses		10,352						
353 Postage	1,080	827		2,500		1,500		
389 Other Non-Instruc.Prof.&Tech. Serv	26,602	17,645		4,450		6,000		
3XX Purchased Services Total:	35,154	54,279		26,950		23,000		
410 Supplies	3,476	888		5,944		3,669		
415 Pacific Office Automation Copies	1,054	1,616		2,600		2,600		
432 Reference Books	1,043	715		1,500		1,500		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
440 Periodicals	464	277		500				
460 Non-Consumable Supplies	447	140		250		250		
470 Computer Software		243						
480 Computer Hardware	723			2,000		1,500		
4XX Supplies & Materials Total:	7,207	3,879		12,794		9,519		
640 Dues And Fees	3,595	2,779		6,500		22,500		
6XX Other Objects Total:	3,595	2,779		6,500		22,500		
2321 Office Of The Superintendent Total:	598,698	699,773	4.000	654,454	3.000	531,338		
2411 Principals Services								
111 Licensed Salaries	53							
112 Classified Salaries	2,561,603	2,590,278	73.700	2,540,712	72.282	2,570,634		
113 Administrators	3,874,003	4,276,816	46.000	4,434,778	45.500	4,548,682		
121 Subs-Licensed Salaries	1,555	90						
122 Subs-Classified Salaries	156,218	129,732		96,539		80,424		
124 Temps-Classified Salaries	109,111	110,934		32,500		28,992		
128 Temp-Admin Salaries	97,123	9,242				51,500		
131 Licensed Salaries-Add'l	2,919	11,748						
132 Nonlicensed Salaries O/T	11,055	6,290						
139 Cell Phone Stipend	32,051	40,097						
151 Department Head Increments				15,230		15,428		
1XX Salaries Total:	6,845,692	7,175,227	119.700	7,119,759	117.782	7,295,660		
211 PERS Employer Contribution	1,465,416	1,607,273		1,864,425		1,801,523		
213 PERS Tier 3 OPSRP	70,603							
214 PERS Debt Service	322,607	347,251						
220 Social Security Administration	502,085	526,869		544,570		558,005		
231 Worker's Compensation	29,891	67,221		64,067		58,365		
232 State Unemployment Insurance	26,206	27,460		21,356		15,321		
241 Professional Dues	46,377	72,829		78,200		77,350		
243 Tax Sheltered Annuities	203,816	213,937		234,066		237,781		
244 Insurance Benefits	1,637,848	1,655,845		1,721,756		1,711,240		
248 Cosa Dues	18	2,700						
2XX Employee Benefits Total:	4,304,867	4,521,386		4,528,440		4,459,585		
319 Other Instruc.Prof.& Tech.Service	5,247	4,006		42,650		40,000		
321 Equip. Rep.(Not On Serv. Contract)	1,581	1,571		1,250		1,000		
322 Repairs & Maint.Svcs.(On Contract)	17,779	28,204		8,486		10,900		
324 Rentals	0	120				100		
341 Travel - Local In-District	3,235	3,088				1,550		
342 Travel & Exp. Out Of District	11,528	15,584		6,700		6,500		
345 Food/Meals/Snacks	12,212	11,215		7,950		7,700		
346 In-District Expense	4,877	4,410		5,948		6,647		
351 Telephone	924	140		900		900		
353 Postage	57,807	59,435		64,651		62,895		
354 Advertising		130						
389 Other Non-Instruc.Prof.&Tech. Serv	6,739	4,243		300				

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	121,928	132,147		138,835		138,192		
410 Supplies	166,515	148,605		412,614		380,042		
415 Pacific Office Automation Copies	246,468	328,286		315,176		326,778		
421 Textbooks	245							
432 Reference Books	2,068	1,894		650		1,350		
440 Periodicals	861	369				300		
460 Non-Consumable Supplies	25,049	22,196		5,700		7,850		
470 Computer Software	6,066	4,063		3,881		5,000		
480 Computer Hardware	18,166	22,124		14,200		24,380		
4XX Supplies & Materials Total:	465,438	527,537		752,221		745,700		
640 Dues And Fees	5,821	1,115		3,250		3,900		
6XX Other Objects Total:	5,821	1,115		3,250		3,900		
2411 Principals Services Total:	11,743,746	12,357,412	119.700	12,542,505	117.782	12,643,036		
2490 Other Support Serv.-School Adm								
122 Subs-Classified Salaries	447							
131 Licensed Salaries-Add'l	2,872							
1XX Salaries Total:	3,319							
211 PERS Employer Contribution	537							
213 PERS Tier 3 OPSRP	145							
214 PERS Debt Service	164							
220 Social Security Administration	246							
231 Worker's Compensation	15							
232 State Unemployment Insurance	13							
243 Tax Sheltered Annuities	24							
244 Insurance Benefits	322							
2XX Employee Benefits Total:	1,465							
319 Other Instruc.Prof.& Tech.Service	1,924							
3XX Purchased Services Total:	1,924							
2490 Other Support Serv.-School Adm Total:	6,709							
2521 Financial & Support Services								
112 Classified Salaries	280,097	299,147	8.000	347,944	8.000	350,676		
113 Administrators	284,570	227,883	2.000	231,242	2.000	236,401		
114 Classified Supervisors	75,154	175,632	3.000	236,763	3.000	249,315		
118 Professional Salaries	276,753	250,306	3.500	236,778	4.000	232,589		
124 Temps-Classified Salaries	15,081	21,098		18,866				
128 Temp-Admin Salaries		17,431						
132 Nonlicensed Salaries O/T	103	788						
139 Cell Phone Stipend	2,281	1,875						

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	934,039	994,159	16.500	1,071,593	17.000	1,068,981		
211 PERS Employer Contribution	208,101	203,325		280,762		269,918		
213 PERS Tier 3 OPSRP	18,880							
214 PERS Debt Service	48,786	43,958						
220 Social Security Administration	69,580	72,623		81,977		81,346		
231 Worker's Compensation	3,238	8,487		9,644		8,552		
232 State Unemployment Insurance	3,638	3,797		3,215		2,245		
241 Professional Dues	6,496	9,224		12,200		12,800		
243 Tax Sheltered Annuities	42,423	41,677		40,300		41,360		
244 Insurance Benefits	204,183	186,749		236,795		246,480		
2XX Employee Benefits Total:	605,325	569,840		664,893		662,700		
322 Repairs & Maint.Svcs.(On Contract)	1,254	1,285		1,200		1,341		
341 Travel - Local In-District	246	48		500		250		
342 Travel & Exp. Out Of District	1,237	3,793		2,500		2,000		
345 Food/Meals/Snacks	34	184		500		600		
346 In-District Expense	575			800		100		
347 Recruitment Expenses				500		500		
353 Postage	6,329	6,415		5,000		5,000		
354 Advertising	930	1,061		1,200		1,200		
389 Other Non-Instruc.Prof.&Tech. Serv	69,119	74,268		44,000		120,311		
3XX Purchased Services Total:	79,723	87,055		56,200		131,302		
410 Supplies	6,368	5,901		7,000		6,000		
415 Pacific Office Automation Copies	1,223	1,234		5,000		1,500		
432 Reference Books	689	509		500		300		
440 Periodicals	20			150		150		
460 Non-Consumable Supplies	960	8,444		2,000		5,000		
470 Computer Software	825	1,704		1,000		2,000		
480 Computer Hardware	14,356	4,760		5,000		5,000		
4XX Supplies & Materials Total:	24,441	22,551		20,650		19,950		
640 Dues And Fees	3,546	1,260		4,000		1,000		
6XX Other Objects Total:	3,546	1,260		4,000		1,000		
2521 Financial & Support Services Total:	1,647,074	1,674,865	16.500	1,817,336	17.000	1,883,933		
2540 Operation Of Plant Services								
341 Travel - Local In-District		66						
389 Other Non-Instruc.Prof.&Tech. Serv		713						
3XX Purchased Services Total:		779						
410 Supplies		1,879						
460 Non-Consumable Supplies		16,271						
4XX Supplies & Materials Total:		18,150						



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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
2540 Operation Of Plant Services Total:		18,929						
2541 Facilities Management								
112 Classified Salaries	161,495	178,289	4.000	172,095	4.000	181,577		
113 Administrators	135,857	129,039	0.500	61,472	0.500	62,730		
114 Classified Supervisors	144,884	223,663	3.500	265,240	3.500	298,596		
118 Professional Salaries	57,310	38,302	0.500	39,111	1.500	128,997		
122 Subs-Classified Salaries				98,000		90,190		
124 Temps-Classified Salaries	26,123	31,706						
132 Nonlicensed Salaries O/T		8						
139 Cell Phone Stipend	3,299	4,189		6,400		6,400		
1XX Salaries Total:	528,969	605,196	8.500	642,317	9.500	768,490		
211 PERS Employer Contribution	125,245	143,136		143,462		169,655		
213 PERS Tier 3 OPSRP	1,640							
214 PERS Debt Service	26,592	30,399						
220 Social Security Administration	39,992	44,826		48,648		57,868		
231 Worker's Compensation	6,264	10,517		10,469		7,608		
232 State Unemployment Insurance	2,062	2,327		1,908		1,600		
241 Professional Dues				6,150		7,350		
243 Tax Sheltered Annuities	13,549	16,214		20,775		24,430		
244 Insurance Benefits	107,613	115,122		121,955		137,640		
245 Other Benefits	6,760	6,682		10,000		10,000		
2XX Employee Benefits Total:	329,719	369,223		363,367		416,152		
321 Equip. Rep.(Not On Serv. Contract)		130		2,000		2,000		
322 Repairs & Maint.Svcs.(On Contract)	8,535	5,541		9,500		9,500		
324 Rentals		2,500		2,600		2,600		
341 Travel - Local In-District		17						
342 Travel & Exp. Out Of District	1,554	1,723		1,500		1,500		
345 Food/Meals/Snacks	449	385						
346 In-District Expense	204	269		1,500		1,500		
351 Telephone	136							
353 Postage	438	239		1,500		1,500		
383 Architect/Engineer Services	11,244	720		10,000		10,000		
389 Other Non-Instruc.Prof.&Tech. Serv	30,760	31,999		15,000		15,000		
3XX Purchased Services Total:	53,320	43,523		43,600		43,600		
410 Supplies	6,444	5,252		80,269		80,200		
415 Pacific Office Automation Copies	2,990	2,834		3,500		3,500		
432 Reference Books	385	1,219		2,500		2,500		
440 Periodicals	1,166			1,000		1,000		
460 Non-Consumable Supplies	335	480		2,000		2,000		
470 Computer Software	7,838	8,621		5,000		5,000		
480 Computer Hardware	6,400	11,190		5,500		5,500		
4XX Supplies & Materials Total:	25,557	29,597		99,769		99,700		
640 Dues And Fees	1,241	1,074		600		600		
656 Taxes	350	-376		200		200		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	1,591	698		800		800		
845 Equipment Rental				6,000		6,000		
851 Dispensing	6,363	7,591		5,180		5,180		
873 Equipment And Machinery Repairs				4,000		4,000		
8XX Maintenance Supplies Total:	6,363	7,591		15,180		15,180		
2541 Facilities Management Total:	945,518	1,055,828	8.500	1,165,033	9.500	1,343,922		
2542 Building Div Services								
112 Classified Salaries	413,293	477,255	11.000	511,310	12.000	593,425		
124 Temps-Classified Salaries	59,722	45,292						
132 Nonlicensed Salaries O/T	3,130	15,288						
139 Cell Phone Stipend	1,177	1,284						
1XX Salaries Total:	477,322	539,119	11.000	511,310	12.000	593,425		
211 PERS Employer Contribution	88,351	122,266		136,366		149,840		
213 PERS Tier 3 OPSRP	6,571							
214 PERS Debt Service	26,227	27,523						
220 Social Security Administration	33,996	41,276		39,115		45,397		
231 Worker's Compensation	18,257	23,909		21,986		24,924		
232 State Unemployment Insurance	1,389	2,152		1,534		1,246		
243 Tax Sheltered Annuities	4,388	4,451		1,980		2,160		
244 Insurance Benefits	149,222	139,864		159,280		175,320		
2XX Employee Benefits Total:	328,402	361,441		360,262		398,887		
342 Travel & Exp. Out Of District	292							
346 In-District Expense	575	465						
389 Other Non-Instruc.Prof.&Tech. Serv	223,068	247,248		84,863		84,800		
3XX Purchased Services Total:	223,936	247,713		84,863		84,800		
410 Supplies	251							
432 Reference Books		140						
460 Non-Consumable Supplies	4,214	2,207						
4XX Supplies & Materials Total:	4,465	2,347						
640 Dues And Fees	1,870	1,950						
6XX Other Objects Total:	1,870	1,950						
813 General Grounds	413							
830 Fire Alarms				15,000		15,000		
831 Plumbing	78,469	84,364		65,000		75,000		
832 Heating	62,580	58,741		60,386		61,000		
833 Tank Lining				15,000				
835 Electrical	96,788	108,375		38,000		92,000		
836 Air Conditioning	5,620	12,983		30,000		30,000		
837 Filters	31,242	21,121		15,000		15,000		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
838 Food Services Equipment Repair	15,500	25,371		10,000		10,000		
841 Carpentry	62,706	80,576		38,000		78,000		
845 Equipment Rental		1,792						
846 Locks And Keys	740							
872 Building Repairs	37,227	37,505		45,000		45,000		
873 Equipment And Machinery Repairs	590	2,142						
874 Roofing	29,431	20,534		45,000		45,000		
875 Glazier	13,436	10,086		25,000		25,000		
877 Preventative Maintenance	283	189		5,000		5,000		
878 Floor Covering	37,410	9,231		7,250		7,300		
881 Exterior Painting	38,072	47,974		30,200		36,000		
8XX Maintenance Supplies Total:	510,506	520,984		443,836		539,300		
2542 Building Div Services Total:	1,546,499	1,673,555	11.000	1,400,271	12.000	1,616,412		
2543 Grounds Division Services								
112 Classified Salaries	216,290	231,720	8.000	252,900	8.000	268,160		
113 Administrators		-203						
124 Temps-Classified Salaries	55,050	66,410						
132 Nonlicensed Salaries O/T	1,028	169						
1XX Salaries Total:	272,368	298,096	8.000	252,900	8.000	268,160		
211 PERS Employer Contribution	53,167	61,627		67,448		67,710		
213 PERS Tier 3 OPSRP	4,700							
214 PERS Debt Service	12,328	14,304						
220 Social Security Administration	20,226	22,177		19,347		20,514		
231 Worker's Compensation	8,462	12,941		10,875		11,263		
232 State Unemployment Insurance	1,058	1,158		759		563		
242 Physical Examinations	97							
243 Tax Sheltered Annuities	2,118	2,225		1,440		1,440		
244 Insurance Benefits	95,549	100,929		115,840		116,880		
2XX Employee Benefits Total:	197,704	215,361		215,709		218,370		
324 Rentals		-7,193						
346 In-District Expense	100	458						
351 Telephone	335	379						
389 Other Non-Instruc.Prof.&Tech. Serv	82,729	59,164		16,000		16,000		
3XX Purchased Services Total:	83,164	52,807		16,000		16,000		
410 Supplies	64	-492						
432 Reference Books		30						
460 Non-Consumable Supplies				4,000		4,000		
4XX Supplies & Materials Total:	64	-463		4,000		4,000		
640 Dues And Fees	180	18						
6XX Other Objects Total:	180	18						
811 Asphalt Repair	178	2,377		10,000		10,000		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
813 General Grounds	77,408	51,447		35,000		41,000		
821 Playground Maintenance	1,228	20,259		15,000		15,000		
822 Athletic Fields Maintenance	6,410	24,917		30,000		30,000		
839 Irrigation	8,531	9,116		15,000		15,000		
845 Equipment Rental	144							
871 Fencing	4,099	3,362		5,000		5,000		
8XX Maintenance Supplies Total:	97,998	111,477		110,000		116,000		
2543 Grounds Division Services Total:	651,477	677,297	8.000	598,609	8.000	622,530		
2544 Building Maint Improvements								
112 Classified Salaries	6,012	1,570						
1XX Salaries Total:	6,012	1,570						
211 PERS Employer Contribution	734	374						
214 PERS Debt Service	2							
220 Social Security Administration	364	95						
231 Worker's Compensation	0	56						
232 State Unemployment Insurance	0	6						
243 Tax Sheltered Annuities	0							
244 Insurance Benefits	902	404						
2XX Employee Benefits Total:	2,003	935						
389 Other Non-Instruc.Prof.&Tech. Serv		813						
3XX Purchased Services Total:		813						
410 Supplies	2,336	2,612						
460 Non-Consumable Supplies		1,024						
4XX Supplies & Materials Total:	2,336	3,635						
522 Bldg. Improv. (Done Maint. Dept.)	10,132	0		32,390		33,462		
5XX Capital Outlay Total:	10,132	0		32,390		33,462		
2544 Building Maint Improvements Total:	20,482	6,953		32,390		33,462		
2546 Security Services								
112 Classified Salaries	49,281	52,083	1.000	53,385	2.000	103,920		
124 Temps-Classified Salaries	418							
132 Nonlicensed Salaries O/T	907	75						
139 Cell Phone Stipend	848	636						
1XX Salaries Total:	51,453	52,794	1.000	53,385	2.000	103,920		
211 PERS Employer Contribution	12,765	13,089		14,238		26,240		
214 PERS Debt Service	2,611	2,742						
220 Social Security Administration	3,844	3,976		4,084		7,950		
231 Worker's Compensation	1,850	2,231		2,296		4,365		
232 State Unemployment Insurance	201	208		160		218		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	640	652		180		360		
244 Insurance Benefits	12,783	12,720		14,480		29,220		
2XX Employee Benefits Total:	34,694	35,618		35,437		68,353		
341 Travel - Local In-District		40						
342 Travel & Exp. Out Of District	2,488	867		1,000		1,000		
345 Food/Meals/Snacks	114							
346 In-District Expense	3,582	4,576						
351 Telephone	4,528	4,192						
385 Security Monitoring	12,916	12,876		15,000		15,000		
387 Security Patrol	39,489	33,209		50,000		50,000		
389 Other Non-Instruc.Prof.&Tech. Serv	37,668	60,450		30,000		30,000		
3XX Purchased Services Total:	100,784	116,210		96,000		96,000		
410 Supplies	39	37						
480 Computer Hardware		849						
4XX Supplies & Materials Total:	39	886						
640 Dues And Fees	170	220						
6XX Other Objects Total:	170	220						
829 Security Modifications/Repair	8,365	6,578						
846 Locks And Keys	43,331	40,973		41,000		41,000		
892 Building Safety	34,224	41,249		35,000		35,000		
898 Environmental Safety	494	5,353		17,000		17,000		
8XX Maintenance Supplies Total:	86,413	94,154		93,000		93,000		
2546 Security Services Total:	273,554	299,882	1.000	277,822	2.000	361,273		
2548 Care Of Buildings Services								
112 Classified Salaries	2,214,767	2,383,530	80.910	2,473,301	82.375	2,660,174		
122 Subs-Classified Salaries	133,634	69,154		28,128		25,886		
124 Temps-Classified Salaries	15,832	29,924						
132 Nonlicensed Salaries O/T	25,890	9,501		10,405		7,770		
139 Cell Phone Stipend	583	636						
1XX Salaries Total:	2,390,706	2,492,745	80.910	2,511,834	82.375	2,693,830		
211 PERS Employer Contribution	519,936	575,369		662,404		673,656		
213 PERS Tier 3 OPSRP	35,198							
214 PERS Debt Service	118,526	124,656						
220 Social Security Administration	178,208	186,434		192,155		206,078		
231 Worker's Compensation	84,425	106,894		107,655		111,997		
232 State Unemployment Insurance	9,272	9,690		7,536		5,657		
243 Tax Sheltered Annuities	16,996	17,922		14,564		14,828		
244 Insurance Benefits	982,781	995,992		1,171,577		1,203,499		
2XX Employee Benefits Total:	1,945,343	2,016,957		2,155,891		2,215,714		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
321 Equip. Rep.(Not On Serv. Contract)		271						
323 Stormwater Services	313,975	339,891		332,500		332,500		
325 Electricity	1,304,483	1,266,802		1,423,478		1,423,478		
326 Heating Fuel	623,468	534,938		951,405		951,405		
327 Water	323,073	311,741		343,300		343,300		
328 Garbage	223,095	228,373		250,593		250,593		
329 Sewage	145,929	120,552		110,850		110,850		
341 Travel - Local In-District	1,919	2,032						
342 Travel & Exp. Out Of District		323						
346 In-District Expense	240	1,274						
351 Telephone	162			6,000		6,000		
353 Postage	69	122						
389 Other Non-Instruc.Prof.&Tech. Serv	53,754	54,763		47,928		49,100		
3XX Purchased Services Total:	2,990,492	2,862,448		3,466,054		3,467,226		
410 Supplies	220,265	268,928		226,070		238,432		
460 Non-Consumable Supplies	4,579	6,105						
480 Computer Hardware		90						
4XX Supplies & Materials Total:	224,844	275,123		226,070		238,432		
651 Liability Insurance	306,947	271,990		299,189		265,000		
653 Property Insurance	409,996	409,484		418,323		404,100		
670 Taxes And Licenses	50							
6XX Other Objects Total:	716,993	681,474		717,512		669,100		
873 Equipment And Machinery Repairs				3,500		3,500		
888 Pest Control	136	354		6,500		6,500		
8XX Maintenance Supplies Total:	136	354		10,000		10,000		
2548 Care Of Buildings Services Total:	8,268,514	8,329,101	80.910	9,087,360	82.375	9,294,301		
2549 Transportation Services								
112 Classified Salaries	47,992	49,170	1.000	45,753	1.000	50,367		
1XX Salaries Total:	47,992	49,170	1.000	45,753	1.000	50,367		
211 PERS Employer Contribution	11,085	12,047		12,202		12,718		
214 PERS Debt Service	2,150	2,522						
220 Social Security Administration	3,165	3,729		3,500		3,853		
231 Worker's Compensation	1,520	2,106		1,967		2,115		
232 State Unemployment Insurance	166	195		137		106		
243 Tax Sheltered Annuities				180		180		
244 Insurance Benefits	11,660	12,720		14,480		14,610		
2XX Employee Benefits Total:	29,746	33,320		32,467		33,582		
321 Equip. Rep.(Not On Serv. Contract)	6,385	19,058		12,500		12,500		
322 Repairs & Maint.Svcs.(On Contract)	2,264	2,525		2,000		4,000		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	8,649	21,583		14,500		16,500		
470 Computer Software	1,249	9,457						
4XX Supplies & Materials Total:	1,249	9,457						
651 Liability Insurance	25,966	24,873		27,360		75,000		
670 Taxes And Licenses	832	589		500		500		
6XX Other Objects Total:	26,798	25,462		27,860		75,500		
861 Vehicle Supplies	44,820	46,012		45,000		45,000		
863 Tires	9,585	19,341		13,000		15,000		
864 Fuel	129,942	110,858		131,000		131,480		
865 Oil	6,568	6,954		5,500		5,500		
8XX Maintenance Supplies Total:	190,915	183,165		194,500		196,980		
2549 Transportation Services Total:	305,349	322,157	1.000	315,080	1.000	372,929		
2551 Transportation Services								
112 Classified Salaries	44,067	50,742	1.000	47,544				
113 Administrators	158,822	120,670	1.200	123,302	1.200	127,225		
118 Professional Salaries					1.000	64,159		
139 Cell Phone Stipend	1,733	1,080		1,080		1,080		
1XX Salaries Total:	204,623	172,492	2.200	171,926	2.200	192,464		
211 PERS Employer Contribution	50,391	43,818		45,565		48,324		
213 PERS Tier 3 OPSRP	2,829							
214 PERS Debt Service	11,121	9,186						
220 Social Security Administration	15,604	12,864		13,070		14,209		
231 Worker's Compensation	1,032	1,698		1,538		1,531		
232 State Unemployment Insurance	816	673		513		402		
241 Professional Dues				2,040		3,240		
243 Tax Sheltered Annuities	11,015	6,566		6,348		10,288		
244 Insurance Benefits	42,891	29,216		31,556		31,680		
2XX Employee Benefits Total:	135,699	104,020		100,628		109,675		
321 Equip. Rep.(Not On Serv. Contract)		2,908		250		250		
322 Repairs & Maint.Svcs.(On Contract)	23,234	13,375		17,500		17,500		
323 Stormwater Services	19,688	20,746						
324 Rentals		94						
325 Electricity	23,407	22,401						
326 Heating Fuel	4,417	3,738						
327 Water	3,931	3,934						
328 Garbage	10,817	11,392						
329 Sewage	3,160	3,286						
341 Travel - Local In-District	97							
342 Travel & Exp. Out Of District	7,005	9,730		5,000		5,000		
345 Food/Meals/Snacks	763	826		500		750		
346 In-District Expense	100	3,007		250		2,500		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
351 Telephone	168	231		125		125		
353 Postage	195	66		200		200		
354 Advertising				125		125		
389 Other Non-Instruc.Prof.&Tech. Serv	5,359	1,584		5,943		5,531		
3XX Purchased Services Total:	102,341	97,318		29,893		31,981		
410 Supplies	20,266	19,060		35,000		35,000		
415 Pacific Office Automation Copies		5,020		5,500		5,500		
432 Reference Books	145	109		200		500		
440 Periodicals	315	315		250		350		
460 Non-Consumable Supplies	10,135	4,305		2,500		2,500		
470 Computer Software	9,850	42,739		20,000		22,500		
480 Computer Hardware	3,705	13,668		5,000		10,000		
4XX Supplies & Materials Total:	44,416	85,216		68,450		76,350		
542 Replacement Equipment Purchases	15,459							
550 Technology	518							
5XX Capital Outlay Total:	15,977							
640 Dues And Fees	650	540		750		750		
653 Property Insurance	2,666	2,660		2,666		2,666		
6XX Other Objects Total:	3,316	3,200		3,416		3,416		
2551 Transportation Services Total:	506,372	462,246	2.200	374,313	2.200	413,886		
2552 Vehicle Operation Services								
112 Classified Salaries	1,897,140	2,019,107	89.768	2,406,446	84.500	2,242,665		
114 Classified Supervisors	56,692	133,004	2.000	131,560	2.000	140,548		
122 Subs-Classified Salaries	138,244	136,041		123,730		133,444		
124 Temps-Classified Salaries	68,475	53,214		53,027		4,832		
132 Nonlicensed Salaries O/T	1,043	1,603		1,430		2,988		
139 Cell Phone Stipend	755	1,800		1,800		1,800		
1XX Salaries Total:	2,162,348	2,344,770	91.768	2,717,993	86.500	2,526,277		
211 PERS Employer Contribution	479,891	572,940		677,268		602,516		
213 PERS Tier 3 OPSRP	40,622							
214 PERS Debt Service	113,992	127,210						
220 Social Security Administration	179,634	195,911		207,789		193,123		
231 Worker's Compensation	94,613	124,981		125,673		105,838		
232 State Unemployment Insurance	9,284	10,231		8,149		5,301		
241 Professional Dues				2,400		2,400		
242 Physical Examinations	27,570	22,289						
243 Tax Sheltered Annuities	19,104	24,842		24,458		23,610		
244 Insurance Benefits	1,183,477	1,169,657		1,328,301		1,263,345		
2XX Employee Benefits Total:	2,148,187	2,248,061		2,374,037		2,196,133		
331 Pupil Transp. To And From School	11,457	10,478		12,500		12,500		
389 Other Non-Instruc.Prof.&Tech. Serv	1,158	39		5,000		5,000		



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July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	12,614	10,517		17,500		17,500		
651 Liability Insurance	40,119	35,497		30,000		35,000		
6XX Other Objects Total:	40,119	35,497		30,000		35,000		
868 Other Than Home To School	149							
8XX Maintenance Supplies Total:	149							
2552 Vehicle Operation Services Total:	4,363,418	4,638,845	91.768	5,139,530	86.500	4,774,910		
2554 Vehicle Purch.Serv. & Maint.Se								
112 Classified Salaries	282,088	253,240	5.875	269,453	5.875	279,478		
132 Nonlicensed Salaries O/T		35						
139 Cell Phone Stipend	600	480		480		480		
1XX Salaries Total:	282,688	253,755	5.875	269,933	5.875	279,958		
211 PERS Employer Contribution	54,907	53,933		71,863		70,568		
213 PERS Tier 3 OPSRP	5,895							
214 PERS Debt Service	12,921	13,050						
220 Social Security Administration	20,515	19,252		20,613		21,380		
231 Worker's Compensation	8,688	9,814		10,420		10,524		
232 State Unemployment Insurance	1,045	999		808		587		
243 Tax Sheltered Annuities	1,810	1,391		1,058		1,058		
244 Insurance Benefits	86,884	77,136		85,070		85,834		
245 Other Benefits	2,700	2,700						
2XX Employee Benefits Total:	195,365	178,275		189,832		189,950		
321 Equip. Rep.(Not On Serv. Contract)	38,291	47,403		35,000		45,000		
322 Repairs & Maint.Svcs.(On Contract)	13,265	12,885		14,500		22,000		
346 In-District Expense	55			100		500		
389 Other Non-Instruc.Prof.&Tech. Serv	788	822		750		750		
3XX Purchased Services Total:	52,399	61,110		50,350		68,250		
410 Supplies	1,351	130		1,500		1,500		
415 Pacific Office Automation Copies	7,489							
432 Reference Books				250		250		
460 Non-Consumable Supplies	1,510	4,487		11,000		11,000		
470 Computer Software	1,153	38,394		3,500		5,000		
480 Computer Hardware				4,500		7,000		
4XX Supplies & Materials Total:	11,503	43,011		20,750		24,750		
541 Initial & Addnl. Equip. Purchases		41,426		27,500		35,000		
5XX Capital Outlay Total:		41,426		27,500		35,000		
655 Judg.& Settlem.Against The Distric	10,518	28,967						
670 Taxes And Licenses	1,547	2,213		1,500		1,500		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	12,065	31,180		1,500		1,500		
861 Vehicle Supplies	252,184	259,492		200,500		215,500		
863 Tires	31,495	40,898		55,000		60,000		
864 Fuel	480,267	388,748		514,000		520,000		
865 Oil	36,298	41,430		30,500		31,279		
8XX Maintenance Supplies Total:	800,244	730,567		800,000		826,779		
2554 Vehicle Purch.Serv. & Maint.Se Total:	1,354,263	1,339,324	5.875	1,359,865	5.875	1,426,186		
2555 Student Transportation Dist. E								
112 Classified Salaries	218,460	246,871		90,407		128,321		
1XX Salaries Total:	218,460	246,871		90,407		128,321		
211 PERS Employer Contribution	1,868	1,877		24,112		22,516		
220 Social Security Administration				6,916		6,822		
231 Worker's Compensation				3,887		713		
232 State Unemployment Insurance				271		187		
243 Tax Sheltered Annuities				635		635		
244 Insurance Benefits				51,114		51,573		
2XX Employee Benefits Total:	1,868	1,877		86,935		82,446		
331 Pupil Transp. To And From School	484							
389 Other Non-Instruc.Prof.&Tech. Serv	27,425	25,477		31,500		22,000		
3XX Purchased Services Total:	27,908	25,477		31,500		22,000		
864 Fuel		9						
868 Other Than Home To School	50,899	59,926		114,208		113,405		
8XX Maintenance Supplies Total:	50,899	59,935		114,208		113,405		
2555 Student Transportation Dist. E Total:	299,136	334,160		323,050		346,172		
2556 Student Transportaion - Refund								
112 Classified Salaries	92,956	103,294						
1XX Salaries Total:	92,956	103,294						
211 PERS Employer Contribution	795	785						
2XX Employee Benefits Total:	795	785						
389 Other Non-Instruc.Prof.&Tech. Serv	52,877	26,391		185,000		175,000		
3XX Purchased Services Total:	52,877	26,391		185,000		175,000		
868 Other Than Home To School	23,266	25,762						
8XX Maintenance Supplies Total:	23,266	25,762						

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
2556 Student Transportaion - Refund Total:	169,895	156,231		185,000		175,000		
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	168,673	157,144		153,112		185,560		
3XX Purchased Services Total:	168,673	157,144		153,112		185,560		
2559 Other Pupil Transportation Ser Total:	168,720	157,144		153,112		185,560		
2575 Purchasing And Warehouse Servi								
112 Classified Salaries	123,520	93,643	2.773	91,185	2.773	98,619		
114 Classified Supervisors	29,878	31,992	0.500	32,664	0.500	33,461		
118 Professional Salaries	61,515	92,227	1.500	94,320	1.500	106,991		
124 Temps-Classified Salaries	755	547						
132 Nonlicensed Salaries O/T	660	1,925						
139 Cell Phone Stipend	378	450						
1XX Salaries Total:	216,704	220,783	4.773	218,169	4.773	239,070		
211 PERS Employer Contribution	48,260	50,358		58,186		60,365		
213 PERS Tier 3 OPSRP	4,341							
214 PERS Debt Service	11,291	11,140						
220 Social Security Administration	16,044	16,438		16,690		18,289		
231 Worker's Compensation	4,898	6,417		5,064		5,266		
232 State Unemployment Insurance	839	860		655		502		
241 Professional Dues				2,400		2,400		
243 Tax Sheltered Annuities	6,765	10,853		8,904		9,139		
244 Insurance Benefits	62,838	67,284		68,613		69,314		
2XX Employee Benefits Total:	155,277	163,351		160,511		165,275		
321 Equip. Rep.(Not On Serv. Contract)	2,542	1,225		2,000		2,000		
322 Repairs & Maint.Svcs.(On Contract)	0	324						
324 Rentals	0	41,941						
346 In-District Expense	279	387		300		300		
347 Recruitment Expenses		59						
354 Advertising		250		1,000				
389 Other Non-Instruc.Prof.&Tech. Serv	10,200							
3XX Purchased Services Total:	13,021	44,186		3,300		2,300		
410 Supplies	278,031	923		1,000		2,000		
415 Pacific Office Automation Copies	-219,140	1,180		50,000		50,000		
457 Inventory Adjustment	-3,905	832		1				

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Program Budget Detail - Proposed  
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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
460 Non-Consumable Supplies	243			400		1,000		
4XX Supplies & Materials Total:	55,229	2,936		51,401		53,000		
640 Dues And Fees				4,200				
670 Taxes And Licenses	693	670		600		700		
6XX Other Objects Total:	693	670		4,800		700		
864 Fuel	8,008	5,838		9,213		8,775		
8XX Maintenance Supplies Total:	8,008	5,838		9,213		8,775		
2575 Purchasing And Warehouse Servi Total:	448,933	437,763	4.773	447,393	4.773	469,120		
2576 Mail Distribution Services								
353 Postage	-868	1,078		2,000		1,000		
389 Other Non-Instruc.Prof.&Tech. Serv	15,969	17,931		15,467		16,763		
3XX Purchased Services Total:	15,101	19,010		17,467		17,763		
2576 Mail Distribution Services Total:	15,101	19,010		17,467		17,763		
2630 Public Information Services								
111 Licensed Salaries	11,304							
112 Classified Salaries	33,174	36,027	1.000	41,446	0.500	22,149		
113 Administrators	129,444	111,503	1.000	120,471	1.000	88,829		
118 Professional Salaries	118,033	123,423	1.550	121,243				
124 Temps-Classified Salaries	4,857	3,356		3,675		3,681		
131 Licensed Salaries-Add'l	2,822	96						
132 Nonlicensed Salaries O/T		73						
139 Cell Phone Stipend	2,106	900		1,116		900		
1XX Salaries Total:	301,740	275,379	3.550	287,950	1.500	115,559		
211 PERS Employer Contribution	64,645	48,807		75,519		28,022		
213 PERS Tier 3 OPSRP	3,632							
214 PERS Debt Service	11,567	10,592						
220 Social Security Administration	21,295	20,722		21,943		8,771		
231 Worker's Compensation	1,258	2,543		2,582		917		
232 State Unemployment Insurance	1,136	1,076		861		241		
241 Professional Dues	795	1,302		3,560		1,700		
243 Tax Sheltered Annuities	15,212	13,661		13,561		5,030		
244 Insurance Benefits	38,769	47,142		50,767		21,705		
2XX Employee Benefits Total:	158,309	145,845		168,791		66,386		
341 Travel - Local In-District	19			50		50		
342 Travel & Exp. Out Of District	1,272	4,996		4,000		3,000		
345 Food/Meals/Snacks	406	272		750		300		
346 In-District Expense	45	75		1,000		500		
353 Postage	4,786	7,387		5,500		6,000		
354 Advertising	4,239	3,297		6,000		6,000		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
382 Legal Services				3,000		2,500		
389 Other Non-Instruc.Prof.&Tech. Serv	82,653	74,836		123,803		67,477		
3XX Purchased Services Total:	93,421	90,862		144,103		85,827		
410 Supplies	2,330	13,171		6,000		5,500		
415 Pacific Office Automation Copies		50						
432 Reference Books	45	68		150		150		
440 Periodicals	244	273		250		250		
460 Non-Consumable Supplies		817						
470 Computer Software	83	833		800		800		
480 Computer Hardware	80							
4XX Supplies & Materials Total:	2,782	15,212		7,200		6,700		
640 Dues And Fees	775	780		1,000		500		
6XX Other Objects Total:	775	780		1,000		500		
2630 Public Information Services Total:	557,027	528,078	3.550	609,044	1.500	274,972		
2641 Hr Service Area Direction								
112 Classified Salaries	199,303	241,585	5.250	215,445	5.500	278,175		
113 Administrators	544,901	498,048	5.000	543,242	5.000	552,659		
118 Professional Salaries	91,645	113,086	1.670	119,983	1.670	128,180		
121 Subs-Licensed Salaries	1,430	900						
122 Subs-Classified Salaries	825	1,089		919		460		
124 Temps-Classified Salaries	39,855	12,260		11,025		2,301		
131 Licensed Salaries-Add'l	26,470	18,973		20,534		18,734		
139 Cell Phone Stipend	5,216	5,025		83,400		85,400		
1XX Salaries Total:	909,646	890,967	11.920	994,548	12.170	1,065,909		
211 PERS Employer Contribution	178,226	196,075		239,818		246,881		
213 PERS Tier 3 OPSRP	17,177							
214 PERS Debt Service	41,833	42,672						
220 Social Security Administration	67,429	66,353		69,703		74,786		
231 Worker's Compensation	3,813	9,077		8,200		7,844		
232 State Unemployment Insurance	3,518	3,738		2,733		2,059		
241 Professional Dues	5,452	5,987		10,504		10,504		
243 Tax Sheltered Annuities	31,875	33,223		34,032		33,151		
244 Insurance Benefits	161,599	165,522		170,934		191,013		
245 Other Benefits	7,010	11,073		15,000		15,000		
248 Cosa Dues	5,898	9,214		10,000				
2XX Employee Benefits Total:	523,830	542,933		560,925		581,238		
321 Equip. Rep.(Not On Serv. Contract)	242			100		100		
322 Repairs & Maint.Svcs.(On Contract)	0			100		100		
341 Travel - Local In-District	438	70		400		350		
342 Travel & Exp. Out Of District	4,574	6,420		3,000		4,500		
345 Food/Meals/Snacks	2,859	1,675		1,000		2,000		
346 In-District Expense	887	875		500		600		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
347 Recruitment Expenses	16,829	60,391		5,000		5,000		
353 Postage	2,105	1,642		2,500		2,500		
354 Advertising				100		100		
382 Legal Services						500		
384 Negotiation Services	3,639	65		3,000		10,000		
389 Other Non-Instruc.Prof.&Tech. Serv	122,672	45,832		65,000		45,000		
3XX Purchased Services Total:	154,245	116,970		80,700		70,750		
410 Supplies	12,021	4,187		7,889		3,500		
415 Pacific Office Automation Copies	1,182	2,622		2,000		2,250		
432 Reference Books	17,577	336		200		450		
440 Periodicals		125		125		125		
460 Non-Consumable Supplies		1,430		1,200		600		
470 Computer Software	21,298	20,841		1,616		34,839		
480 Computer Hardware	2,528	3,022		2,000		1,500		
4XX Supplies & Materials Total:	54,607	32,563		15,030		43,264		
640 Dues And Fees	1,384	2,677		1,500		1,000		
651 Liability Insurance		2,218						
6XX Other Objects Total:	1,384	4,895		1,500		1,000		
2641 Hr Service Area Direction Total:	1,643,711	1,588,328	11.920	1,652,703	12.170	1,762,161		
2660 Technology								
111 Licensed Salaries	175,575	170,658	3.000	191,997	0.500	34,588		
112 Classified Salaries	406,580	367,144	8.230	384,417	8.355	402,212		
113 Administrators	181,035	143,223	1.866	213,714	1.866	219,589		
114 Classified Supervisors	71,273	129,594	1.620	160,131	1.620	165,455		
118 Professional Salaries	438,044	619,186	9.350	705,342	9.350	715,375		
121 Subs-Licensed Salaries	19,194	1,432						
122 Subs-Classified Salaries	239	36						
124 Temps-Classified Salaries	41,161	21,942		4,594				
131 Licensed Salaries-Add'l	48,638	15,405						
132 Nonlicensed Salaries O/T	26,972	2,708						
139 Cell Phone Stipend	6,365	8,451						
1XX Salaries Total:	1,415,075	1,479,780	24.066	1,660,195	21.691	1,537,220		
211 PERS Employer Contribution	297,342	339,669		441,549		388,148		
213 PERS Tier 3 OPSRP	17,351							
214 PERS Debt Service	76,285	73,641						
220 Social Security Administration	105,428	109,630		127,005		117,166		
231 Worker's Compensation	8,016	16,876		18,365		15,673		
232 State Unemployment Insurance	5,353	5,733		4,981		3,228		
241 Professional Dues	4,745	1,114		18,146		18,146		
243 Tax Sheltered Annuities	39,191	48,975		61,625		58,872		
244 Insurance Benefits	294,542	295,193		344,607		314,260		
2XX Employee Benefits Total:	848,254	890,830		1,016,277		915,493		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
316 Data Processing Serv.(Instr.Only)	3,673	3,855		4,600		3,900		
319 Other Instruc.Prof.& Tech.Service	51,604	3,025		5,000		3,500		
322 Repairs & Maint.Svcs.(On Contract)	376,351	387,432		475,045		423,554		
341 Travel - Local In-District	2,735	2,369		3,324		3,000		
342 Travel & Exp. Out Of District	9,197	8,219		12,000		12,000		
345 Food/Meals/Snacks	4,203	402		2,500		3,600		
346 In-District Expense	1,278	979		1,200		1,000		
351 Telephone	284,668	244,671		282,000		245,800		
353 Postage	34	166		200		200		
354 Advertising	395							
386 Data Processing Ser.(Non-Instruct.	2,000			180,000		178,000		
389 Other Non-Instruct.Prof.&Tech. Serv	251,734	300,094		173,333		323,417		
3XX Purchased Services Total:	987,874	951,213		1,139,202		1,197,971		
410 Supplies	33,773	71,329		63,013		65,403		
415 Pacific Office Automation Copies	3,374	820		4,700		2,000		
432 Reference Books	104	134		300		100		
440 Periodicals	191	148		100		100		
460 Non-Consumable Supplies	13,160	19,791		33,000		33,000		
470 Computer Software	19,931	40,344		46,670		57,670		
480 Computer Hardware	3,818	13,718		15,000		15,924		
4XX Supplies & Materials Total:	74,351	146,283		162,783		174,197		
640 Dues And Fees	2,013	845		600		900		
6XX Other Objects Total:	2,013	845		600		900		
2660 Technology Total:	3,327,566	3,468,952	24.066	3,979,057	21.691	3,825,781		
2665 Site-Based Technology								
112 Classified Salaries	412,376	472,607	11.600	482,337	13.600	584,095		
114 Classified Supervisors	77,936	69,260	1.000	73,485	1.000	78,505		
122 Subs-Classified Salaries		25,594						
124 Temps-Classified Salaries		118						
132 Nonlicensed Salaries O/T		1,868						
139 Cell Phone Stipend	481	240						
1XX Salaries Total:	490,793	569,687	12.600	555,822	14.600	662,600		
211 PERS Employer Contribution	85,435	118,772		148,238		167,306		
213 PERS Tier 3 OPSRP	21,909							
214 PERS Debt Service	23,895	26,897						
220 Social Security Administration	37,435	43,444		42,520		50,689		
231 Worker's Compensation	2,570	5,415		23,331		5,301		
232 State Unemployment Insurance	1,929	2,222		1,667		1,391		
241 Professional Dues		229		1,200		1,200		
243 Tax Sheltered Annuities	5,110	2,509		6,238		6,648		
244 Insurance Benefits	145,297	163,089		182,198		213,096		
2XX Employee Benefits Total:	323,580	362,578		405,393		445,632		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
341 Travel - Local In-District	3,735	3,572		5,000		3,700		
342 Travel & Exp. Out Of District	3,800							
345 Food/Meals/Snacks		305				700		
3XX Purchased Services Total:	7,535	3,877		5,000		4,400		
410 Supplies	1,376	4,112		5,000		3,000		
460 Non-Consumable Supplies		667						
470 Computer Software	50	1,381		2,100		1,500		
480 Computer Hardware	1,808	729		500		500		
4XX Supplies & Materials Total:	3,235	6,889		7,600		5,000		
2665 Site-Based Technology Total:	825,143	943,031	12.600	973,814	14.600	1,117,631		
2669 Other Technology Services								
322 Repairs & Maint.Svcs.(On Contract)	388							
351 Telephone	6,518	3,281		3,700		2,257		
389 Other Non-Instruc.Prof.&Tech. Serv	1,578	285				148		
3XX Purchased Services Total:	8,484	3,566		3,700		2,405		
410 Supplies		293						
4XX Supplies & Materials Total:		293						
2669 Other Technology Services Total:	8,484	3,859		3,700		2,405		
2700 District Retirement								
249 District Retirement Fund	3,500,000	2,315,817		1,500,000		1,500,000		
2XX Employee Benefits Total:	3,500,000	2,315,817		1,500,000		1,500,000		
2700 District Retirement Total:	3,500,000	2,315,817		1,500,000		1,500,000		
2XXX Support Services Total:	57,379,782	59,885,785	547.620	61,203,522	547.180	62,488,837		



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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
3320 Community Recreation Services								
331 Pupil Transp. To And From School	25,692	22,922		15,000		15,000		
3XX Purchased Services Total:	25,692	22,922		15,000		15,000		
3320 Community Recreation Services Total:	25,692	22,922		15,000		15,000		
3510 Custody And Care Of Children S								
111 Licensed Salaries	4,355							
112 Classified Salaries	150,815	208,752	3.100	79,453	4.000	136,872		
118 Professional Salaries	34,858	34,555	0.800	42,646	0.800	44,610		
122 Subs-Classified Salaries	1,983	0		178,690		113,635		
124 Temps-Classified Salaries	39,590	39,108						
131 Licensed Salaries-Add'l		-18						
139 Cell Phone Stipend		975		900				
1XX Salaries Total:	231,601	283,372	3.900	301,689	4.800	295,117		
211 PERS Employer Contribution	37,545	43,578		32,564		45,824		
213 PERS Tier 3 OPSRP	4,377							
214 PERS Debt Service	9,378	9,609						
220 Social Security Administration	13,645	17,423		23,010		22,576		
231 Worker's Compensation	1,163	2,720		2,707		2,361		
232 State Unemployment Insurance	714	910		902		620		
241 Professional Dues		1,018		960		960		
243 Tax Sheltered Annuities	708	11,901		3,934		4,208		
244 Insurance Benefits	86,728	106,458		56,272		69,960		
2XX Employee Benefits Total:	154,257	193,618		120,350		146,509		
3510 Custody And Care Of Children S Total:	385,858	476,989	3.900	422,039	4.800	441,626		
4150 Capital Building Improvement								
522 Bldg. Improv. (Done Maint. Dept.)				1		1		
5XX Capital Outlay Total:				1		1		
4150 Capital Building Improvement Total:				1		1		
5120 Short Term Debt								
620 Interest				1		1		
6XX Other Objects Total:				1		1		
5120 Short Term Debt Total:				1		1		
5200 Transfers Of Funds								
710 Fund Modifications	3,266,051	3,672,034		1,257,902		1,262,494		
7XX Transfers Total:	3,266,051	3,672,034		1,257,902		1,262,494		

# Program Budget Detail

General Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
5200 Transfers Of Funds Total:	3,266,051	3,672,034		1,257,902		1,262,494		
6110 Contingency Fund								
810 Planned Reserve				3,188,339		3,303,489		
810 Planned Reserve Total:				3,188,339		3,303,489		
6110 Contingency Fund Total:				3,188,339		3,303,489		
6114 Board Priorities Reserve								
810 Planned Reserve				284,000				
810 Planned Reserve Total:				284,000				
6114 Board Priorities Reserve Total:				284,000				
6115 Operations Reserve								
810 Planned Reserve				1,444,420		3,701,348		
810 Planned Reserve Total:				1,444,420		3,701,348		
6115 Operations Reserve Total:				1,444,420		3,701,348		
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	9,560,713	12,237,881		5,097,276		5,715,475		
820 Unapp.Ending Fund Bal. Total:	9,560,713	12,237,881		5,097,276		5,715,475		
7000 Reserves And Fund Balances Total:	9,560,713	12,237,881		5,097,276		5,715,475		
Total Requirements:	154,443,439	165,545,232	1477.397	170,688,906	1508.900	179,157,264		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

## Federal, State and Local Programs Fund

Federal/State/Local Programs Resources	Actual Revenues		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
21311 Tuition From Pupils Or Parents	99,980	200,475						
21312 Tuition-Other S.D. Within The St.	12,870	72,830		60,000				
21519 Interest Other Investments	24	0						
21911 Building Rental	45,607	43,962		45,000		45,000		
21920 Private Grants	502,748	588,573		584,319		548,875		
21941 Svcs Provided Other Districts In State	0	0		36,400		50,000		
21960 Recovery Of Prior Year Expenditures		-1,387						
21990 Miscellaneous Local Revenue	2,541,681	2,242,362		3,198,017		3,438,695		
21992 Other Local Reimbursements	7,360	5,430		4,052		4,052		
21995 Membership Pledges	214,261	191,806		175,000		175,000		
21998 Underwriting-Krvn	180,613	232,745		195,000		195,000		
21999 Miscellaneous	30,049	156,827		183,304		135,000		
22102 ESD Reimbursements	301,915	266,888		427,184		274,086		
22199 Other Intermediate Sources	20,251	57,104		20,000		58,424		
22990 Miscellaneous Intermediate Sources		41,926						
23101 School Support Fund	224,938	304,599		120,000				
23204 Drivers' Education	40,085	0						
23299 Other Restricted Grants-In-Aid	56,669	953,953						
23990 Other Revenue From State Sources	1,161,756	695,998		809,313		616,322		
24311 Indian Education	268,867	250,222		250,000		255,000		
24500 Restricted Revenue From Federal Gov-Thru State	5,871,563	5,531,933		5,455,705		5,053,415		
24501 Title I Revenue	7,948	12,817		2,500		320		
24506 Carl Perkins Vocational Education	70,061	63,315		52,001		85,000		
24508 P.L. 94-142 Handicapped	2,444,764	2,473,696		3,821,036		4,230,250		
24990 Other Revenue Fm Federal Sources	13,209	42,860						
<b>Total Resources:</b>	<b>14,117,218</b>	<b>14,428,934</b>		<b>15,438,831</b>		<b>15,164,439</b>		

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
111 Licensed Salaries	74,134	173,040				423,733		
112 Classified Salaries	49,731	53,690	1.500	47,642				
121 Subs-Licensed Salaries	3,882	16,059						
122 Subs-Classified Salaries		3,087						
124 Temps-Classified Salaries	5,418	8,764						
131 Licensed Salaries-Add'l	300	20						
1XX Salaries Total:	133,465	254,660	1.500	47,642		423,733		
211 PERS Employer Contribution	26,186	47,669		9,158		250,017		
213 PERS Tier 3 OPSRP	416							
214 PERS Debt Service	1,150	3,570						
220 Social Security Administration	9,614	15,677		3,690				
231 Worker's Compensation	1,105	1,921		234				
232 State Unemployment Insurance	577	819		194				
243 Tax Sheltered Annuities	1,151	3,096		340				
244 Insurance Benefits	39,153	54,407		13,980				
2XX Employee Benefits Total:	79,351	127,160		27,596		250,017		
319 Other Instruc.Prof.& Tech.Service	15,682	13,997						
324 Rentals		1,888						
341 Travel - Local In-District	428	497						
342 Travel & Exp. Out Of District	75							
343 Travel & Fees, Student	2,373	4,167						
345 Food/Meals/Snacks	415	700						
389 Other Non-Instruc.Prof.&Tech. Serv		2,800				61,875		
3XX Purchased Services Total:	18,973	24,048				61,875		
410 Supplies	27,106	33,138		840,000		137,500		
421 Textbooks	2,357	2,035						
431 Library Books	2,466	821						
432 Reference Books		2,052						
440 Periodicals		2,000						
460 Non-Consumable Supplies	500	691						
470 Computer Software	845	1,742						
480 Computer Hardware	22,281	6,177						
4XX Supplies & Materials Total:	55,555	48,656		840,000		137,500		
1111 Regular Elementary School Prog Total:	287,343	454,523	1.500	915,238		873,125		
1113 Elementary Extra-Curricular								
121 Subs-Licensed Salaries		551						
1XX Salaries Total:		551						
319 Other Instruc.Prof.& Tech.Service	3,000							
343 Travel & Fees, Student		1,667						
345 Food/Meals/Snacks		636						

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	3,000	2,302						
410 Supplies		768				1,000		
4XX Supplies & Materials Total:		768				1,000		
1113 Elementary Extra-Curricular Total:	3,000	3,621				1,000		
1121 Regular Middle School Program								
111 Licensed Salaries	101,072	35,524			0.300	23,000		
112 Classified Salaries		33,741		1,827	0.600	16,425		
121 Subs-Licensed Salaries		1,961						
131 Licensed Salaries-Add'l	1,269	29						
1XX Salaries Total:	102,341	71,255		1,827	0.900	39,425		
211 PERS Employer Contribution	27,359	14,349		310		7,890		
214 PERS Debt Service	81	884				1,870		
220 Social Security Administration	7,160	5,293		175		2,995		
231 Worker's Compensation	1,038	645		20		310		
232 State Unemployment Insurance	467	277		9		85		
243 Tax Sheltered Annuities	1,757	649				480		
244 Insurance Benefits	22,558	20,960		186		12,775		
2XX Employee Benefits Total:	60,419	43,057		700		26,405		
319 Other Instruc.Prof.& Tech.Service	6,519	12,428				39,722		
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	250	68				5,000		
343 Travel & Fees, Student	1,131	8,516						
345 Food/Meals/Snacks	2,416	2,167						
346 In-District Expense	190							
389 Other Non-Instruc.Prof.&Tech. Serv	1,820							
3XX Purchased Services Total:	14,711	23,179				44,722		
410 Supplies	12,099	39,784		6,308		22,245		
421 Textbooks	3,166	2,359						
432 Reference Books		259						
460 Non-Consumable Supplies	2,500	87,396						
470 Computer Software		344						
480 Computer Hardware	5,241							
4XX Supplies & Materials Total:	23,007	130,142		6,308		22,245		
1121 Regular Middle School Program Total:	200,478	267,632		8,835	0.900	132,797		
1122 Middle School Activities								
112 Classified Salaries		221						
131 Licensed Salaries-Add'l		459						

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:		680						
211 PERS Employer Contribution		148						
214 PERS Debt Service		35						
220 Social Security Administration		47						
231 Worker's Compensation		7						
232 State Unemployment Insurance		2						
244 Insurance Benefits		81						
2XX Employee Benefits Total:		319						
319 Other Instruc.Prof.& Tech.Service		775						
324 Rentals		88						
343 Travel & Fees, Student	2,388	282						
345 Food/Meals/Snacks		1,274						
3XX Purchased Services Total:	2,388	2,419						
410 Supplies		2,654						
460 Non-Consumable Supplies		201						
4XX Supplies & Materials Total:		2,855						
1122 Middle School Activities Total:	2,388	6,272						
1131 Regular High School Program								
111 Licensed Salaries	96,240	38,618						
112 Classified Salaries	17,532	7,287						
121 Subs-Licensed Salaries	6,755	858						
131 Licensed Salaries-Add'l	2,289	646						
1XX Salaries Total:	122,815	47,408						
211 PERS Employer Contribution	30,366	12,372						
213 PERS Tier 3 OPSRP	165							
214 PERS Debt Service	761	37						
220 Social Security Administration	8,671	3,630						
231 Worker's Compensation	1,023	433						
232 State Unemployment Insurance	539	190						
243 Tax Sheltered Annuities	1,811	610						
244 Insurance Benefits	34,659	14,380						
2XX Employee Benefits Total:	77,995	31,652						
319 Other Instruc.Prof.& Tech.Service	141,677	200,475		5,000				
324 Rentals	3,753	2,082						
341 Travel - Local In-District	93	100						
342 Travel & Exp. Out Of District	2,935	21,642		23,000		34,000		
343 Travel & Fees, Student	1,545	5,465						
345 Food/Meals/Snacks	2,176	3,697						
353 Postage		19						
389 Other Non-Instruc.Prof.&Tech. Serv	731	2,203						

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	152,910	235,683		28,000		34,000		
410 Supplies	10,096	29,529						
421 Textbooks	2,992							
432 Reference Books	87	1,649						
460 Non-Consumable Supplies	27,429	23,423		29,000		45,000		
470 Computer Software	681	4,874						
480 Computer Hardware	18,435	9,240				6,000		
4XX Supplies & Materials Total:	59,719	68,716		29,000		51,000		
541 Initial & Addnl. Equip. Purchases	6,377	0						
5XX Capital Outlay Total:	6,377	0						
1131 Regular High School Program Total:	419,815	383,459		57,000		85,000		
1132 Student Activities								
122 Subs-Classified Salaries		1,225						
131 Licensed Salaries-Add'l		2,747						
1XX Salaries Total:		3,972						
211 PERS Employer Contribution		660						
214 PERS Debt Service		143						
220 Social Security Administration		295						
231 Worker's Compensation		36						
232 State Unemployment Insurance		15						
2XX Employee Benefits Total:		1,149						
342 Travel & Exp. Out Of District	152							
343 Travel & Fees, Student	4,892	989						
3XX Purchased Services Total:	5,044	989						
410 Supplies	461	1,486				2,000		
460 Non-Consumable Supplies		1,140						
4XX Supplies & Materials Total:	461	2,626				2,000		
641 Extra-Curricular Scholarships	4,683	3,528		25,000		25,000		
6XX Other Objects Total:	4,683	3,528		25,000		25,000		
1132 Student Activities Total:	10,187	12,264		25,000		27,000		
1210 Programs For Gifted & Talented								
311 Instruction Services	3,345	1,199						
319 Other Instruc.Prof. & Tech.Service		150						
345 Food/Meals/Snacks	39	25						
3XX Purchased Services Total:	3,384	1,374						

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	1,021	71						
432 Reference Books	646	854						
4XX Supplies & Materials Total:	1,667	925						
1210 Programs For Gifted & Talented Total:	5,051	2,299						
1220 Restrictive Programs								
111 Licensed Salaries	812,785	345,954	5.500	357,353	5.930	409,531		
112 Classified Salaries	406,285	431,629	14.190	439,020	16.500	532,761		
122 Subs-Classified Salaries	9,294	15,603						
124 Temps-Classified Salaries	2,712	4,008						
131 Licensed Salaries-Add'l	14,121	3,904						
132 Nonlicensed Salaries O/T	5,814	7,194						
1XX Salaries Total:	1,251,010	808,291	19.690	796,373	22.430	942,292		
211 PERS Employer Contribution	269,689	173,416		212,392		237,927		
213 PERS Tier 3 OPSRP	14,442							
214 PERS Debt Service	63,304	39,805						
220 Social Security Administration	93,066	59,904		60,919		72,089		
231 Worker's Compensation	5,144	7,568		7,164		7,541		
232 State Unemployment Insurance	4,834	3,121		2,390		1,979		
243 Tax Sheltered Annuities	15,389	8,791		8,165		9,373		
244 Insurance Benefits	397,939	283,374		326,532		334,629		
2XX Employee Benefits Total:	863,807	575,980		617,562		663,538		
319 Other Instruc.Prof.& Tech.Service		15,751		36,400		50,000		
321 Equip. Rep.(Not On Serv. Contract)	1,100	1,766						
324 Rentals	3,290	2,996						
341 Travel - Local In-District	57,939	34,624		40,000		40,000		
342 Travel & Exp. Out Of District	3,403	1,975		32,800		32,800		
343 Travel & Fees, Student	366							
345 Food/Meals/Snacks	74							
346 In-District Expense	45							
347 Recruitment Expenses		25						
353 Postage	266	133						
389 Other Non-Instruc.Prof.&Tech. Serv	20,632	5,404						
3XX Purchased Services Total:	87,115	62,674		109,200		122,800		
410 Supplies	11,431	14,758		35,300		41,900		
421 Textbooks		41						
432 Reference Books	49							
460 Non-Consumable Supplies	5,840	12,637						
470 Computer Software	4,751	2,114						
480 Computer Hardware	8,551	479						
4XX Supplies & Materials Total:	30,622	30,029		35,300		41,900		
640 Dues And Fees	119							



# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	119							
1220 Restrictive Programs Total:	2,232,673	1,476,975	19.690	1,558,435	22.430	1,770,530		
1221 Elementary-Restricted								
111 Licensed Salaries	46,020	38,092	1.000	53,155	1.000	56,135		
112 Classified Salaries	118,982	105,222	6.250	149,016	5.416	145,340		
124 Temps-Classified Salaries	37							
1XX Salaries Total:	165,039	143,314	7.250	202,171	6.416	201,475		
211 PERS Employer Contribution	22,718	29,858		53,919		50,872		
213 PERS Tier 3 OPSRP	2,163							
214 PERS Debt Service	5,737	6,930						
220 Social Security Administration	11,483	9,908		15,467		15,413		
231 Worker's Compensation	688	1,368		1,819		1,612		
232 State Unemployment Insurance	600	518		607		424		
243 Tax Sheltered Annuities	529	1,104		1,375		804		
244 Insurance Benefits	85,714	71,026		104,307		91,770		
2XX Employee Benefits Total:	129,631	120,711		177,494		160,895		
1221 Elementary-Restricted Total:	294,670	264,025	7.250	379,665	6.416	362,370		
1223 High School-Restricted								
112 Classified Salaries	30,126	33,368	1.000	30,283	1.000	32,912		
1XX Salaries Total:	30,126	33,368	1.000	30,283	1.000	32,912		
211 PERS Employer Contribution	7,259	7,966		8,076		8,310		
214 PERS Debt Service	1,570	1,734						
220 Social Security Administration	1,960	2,280		2,317		2,518		
231 Worker's Compensation	145	319		272		264		
232 State Unemployment Insurance	102	119		90		70		
243 Tax Sheltered Annuities	376	417		378		412		
244 Insurance Benefits	12,711	12,720		14,188		12,920		
2XX Employee Benefits Total:	24,123	25,555		25,321		24,494		
1223 High School-Restricted Total:	54,249	58,923	1.000	55,604	1.000	57,406		
1229 Other Restrictive Programs								
111 Licensed Salaries	53,218	58,632	1.500	87,099	2.000	119,048		
1XX Salaries Total:	53,218	58,632	1.500	87,099	2.000	119,048		
211 PERS Employer Contribution	10,763	12,911		23,230		30,059		
213 PERS Tier 3 OPSRP	2,736							
214 PERS Debt Service	2,791	3,095						
220 Social Security Administration	3,757	4,314		6,663		9,107		
231 Worker's Compensation	239	540		784		952		
232 State Unemployment Insurance	196	226		261		250		

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	1,186	1,750		2,400		3,600		
244 Insurance Benefits	13,535	13,740		22,205		28,700		
2XX Employee Benefits Total:	35,203	36,576		55,543		72,668		
410 Supplies	567	1,294						
432 Reference Books	1,004							
4XX Supplies & Materials Total:	1,571	1,294						
1229 Other Restrictive Programs Total:	89,992	96,502	1.500	142,642	2.000	191,716		
1250 Less Restrictive Students W Di								
122 Subs-Classified Salaries		17,457						
124 Temps-Classified Salaries	2,222							
1XX Salaries Total:	2,222	17,457						
211 PERS Employer Contribution		2,994						
214 PERS Debt Service		706						
220 Social Security Administration	170	1,335						
231 Worker's Compensation	17	176						
232 State Unemployment Insurance	9	70						
2XX Employee Benefits Total:	195	5,282						
319 Other Instruc.Prof.& Tech.Service		194		110,000		110,000		
343 Travel & Fees, Student		35						
3XX Purchased Services Total:		229		110,000		110,000		
410 Supplies	10,579	7,912		3,400		40,800		
421 Textbooks	3,837	8,582						
432 Reference Books		118						
440 Periodicals		70						
460 Non-Consumable Supplies	238	1,398						
470 Computer Software	79	711						
480 Computer Hardware		241						
4XX Supplies & Materials Total:	14,733	19,033		3,400		40,800		
1250 Less Restrictive Students W Di Total:	17,150	42,000		113,400		150,800		
1251 Elem-Less Restricted								
112 Classified Salaries	118,420	114,570	4.688	131,257	5.251	148,496		
1XX Salaries Total:	118,420	114,570	4.688	131,257	5.251	148,496		
211 PERS Employer Contribution	23,428	25,604		35,007		37,495		
213 PERS Tier 3 OPSRP	3,061							
214 PERS Debt Service	6,033	5,940						
220 Social Security Administration	8,798	8,215		10,041		11,360		
231 Worker's Compensation	672	1,216		1,182		1,189		
232 State Unemployment Insurance	429	424		393		312		

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
243 Tax Sheltered Annuities	1,430	1,268		1,484		1,394		
244 Insurance Benefits	64,446	59,401		72,560		74,886		
2XX Employee Benefits Total:	108,296	102,067		120,667		126,636		
410 Supplies				31,500				
4XX Supplies & Materials Total:				31,500				
1251 Elem-Less Restricted Total:	226,716	216,638	4.688	283,424	5.251	275,132		
1252 Ms-Less Restricted								
111 Licensed Salaries	53,422	133,855	3.000	167,605	3.000	190,951		
112 Classified Salaries	156,469	134,246	5.688	156,997	6.063	169,222		
121 Subs-Licensed Salaries	359	4,419						
1XX Salaries Total:	210,250	272,520	8.688	324,602	9.063	360,173		
211 PERS Employer Contribution	38,820	58,325		86,573		90,944		
213 PERS Tier 3 OPSRP	5,200							
214 PERS Debt Service	10,885	13,348						
220 Social Security Administration	15,764	19,926		24,831		27,555		
231 Worker's Compensation	1,004	2,512		2,921		2,881		
232 State Unemployment Insurance	801	1,042		975		756		
243 Tax Sheltered Annuities	1,428	2,829		4,129		3,600		
244 Insurance Benefits	103,795	110,572		134,241		130,027		
2XX Employee Benefits Total:	177,697	208,553		253,670		255,763		
1252 Ms-Less Restricted Total:	387,947	481,073	8.688	578,272	9.063	615,936		
1253 Hs-Less Restricted								
111 Licensed Salaries	168,232	212,723	2.500	274,387	4.500	297,763		
112 Classified Salaries	279,216	329,700	12.044	347,011	13.688	401,155		
121 Subs-Licensed Salaries	1,599	1,599						
124 Temps-Classified Salaries	22,113	17,090		11,140		12,000		
1XX Salaries Total:	469,561	561,112	14.544	632,538	18.188	710,918		
211 PERS Employer Contribution	97,751	126,352		165,725		176,778		
213 PERS Tier 3 OPSRP	4,761							
214 PERS Debt Service	23,416	28,603						
220 Social Security Administration	34,337	41,182		47,539		54,384		
231 Worker's Compensation	2,241	5,286		5,592		5,690		
232 State Unemployment Insurance	1,793	2,119		1,862		1,491		
243 Tax Sheltered Annuities	7,019	7,692		9,091		11,233		
244 Insurance Benefits	177,890	203,927		246,710		252,300		
2XX Employee Benefits Total:	349,207	415,161		476,519		501,876		
324 Rentals		60						
341 Travel - Local In-District	1,731	2,915						
342 Travel & Exp. Out Of District	3,422	4,789						

# Program Budget Detail

Federal/State/Local Programs  
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Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
343 Travel & Fees, Student		179						
345 Food/Meals/Snacks	621	635						
346 In-District Expense		194						
351 Telephone	3,975	2,622						
3XX Purchased Services Total:	9,749	11,395						
410 Supplies	1,108	494		9,500		11,749		
4XX Supplies & Materials Total:	1,108	494		9,500		11,749		
1253 Hs-Less Restricted Total:	829,626	988,162	14.544	1,118,557	18.188	1,224,543		
1260 Early Intervention								
111 Licensed Salaries	67,700	60,968	1.100	71,381	1.250	85,268		
121 Subs-Licensed Salaries		34						
131 Licensed Salaries-Add'l	3,603	8,235						
1XX Salaries Total:	71,304	69,237	1.100	71,381	1.250	85,268		
211 PERS Employer Contribution	16,009	15,572		19,037		21,530		
213 PERS Tier 3 OPSRP	629							
214 PERS Debt Service	3,687	3,571						
220 Social Security Administration	5,247	5,161		5,460		6,524		
231 Worker's Compensation	317	636		642		682		
232 State Unemployment Insurance	274	270		213		178		
243 Tax Sheltered Annuities	425	324		870		990		
244 Insurance Benefits	14,935	14,076		22,086		17,939		
2XX Employee Benefits Total:	41,524	39,610		48,308		47,843		
410 Supplies	165			3,975		4,975		
4XX Supplies & Materials Total:	165			3,975		4,975		
1260 Early Intervention Total:	112,992	108,847	1.100	123,664	1.250	138,086		
1271 Remediation								
111 Licensed Salaries					0.090	8,918		
112 Classified Salaries	154,921	214,228	7.000	207,748	5.410	185,181		
121 Subs-Licensed Salaries				51				
122 Subs-Classified Salaries	1,415	706		2,640				
123 Temps-Licensed Salaries	3,000			2,880		13,729		
124 Temps-Classified Salaries	19,043	21,008		5,605		27,686		
131 Licensed Salaries-Add'l	8,895	11,058		18,765		10,435		
139 Cell Phone Stipend						150		
1XX Salaries Total:	187,275	247,000	7.000	237,689	5.500	246,099		
211 PERS Employer Contribution	23,960	37,019		61,251		56,414		
213 PERS Tier 3 OPSRP	989							
214 PERS Debt Service	5,675	8,448				420		
220 Social Security Administration	13,598	18,091		16,811		2,519		

# Program Budget Detail

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Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation	911	2,452		2,382		210		
232 State Unemployment Insurance	705	946		1,029		105		
243 Tax Sheltered Annuities	397	854		230				
244 Insurance Benefits	49,972	80,192		39,880		104,564		
2XX Employee Benefits Total:	96,207	148,002		121,583		164,232		
311 Instruction Services		8,264				3,929		
319 Other Instruc.Prof.& Tech.Service	10,005	126,661		15,000		24,879		
342 Travel & Exp. Out Of District	81	1,176				2,282		
343 Travel & Fees, Student	50	501				102		
345 Food/Meals/Snacks	631	660		500		135		
346 In-District Expense		10						
351 Telephone	995	1,462		900				
3XX Purchased Services Total:	11,762	138,735		16,400		31,327		
410 Supplies	3,131	3,920		7,500		339		
421 Textbooks	14,824	1,751				2,000		
460 Non-Consumable Supplies		150						
4XX Supplies & Materials Total:	17,955	5,821		7,500		2,339		
640 Dues And Fees				5,865				
6XX Other Objects Total:				5,865				
1271 Remediation Total:	313,200	539,559	7.000	389,037	5.500	443,997		
1272 Title 1								
111 Licensed Salaries	864,653	913,327	16.850	1,024,423	10.100	1,024,601		
112 Classified Salaries	563,081	573,673	18.750	588,427	8.250	558,113		
121 Subs-Licensed Salaries	6,835	26,012		10,782				
122 Subs-Classified Salaries	7,693	6,996						
123 Temps-Licensed Salaries	2,699	2,336						
124 Temps-Classified Salaries	491							
131 Licensed Salaries-Add'l	22,347	46,116		46,279				
1XX Salaries Total:	1,467,800	1,568,459	35.600	1,669,911	18.350	1,582,714		
211 PERS Employer Contribution	302,054	332,609		480,992		480,987		
213 PERS Tier 3 OPSRP	14,099							
214 PERS Debt Service	70,776	74,959		17,434		41,567		
220 Social Security Administration	107,066	114,380		126,222		158,454		
231 Worker's Compensation	6,719	14,640		14,854		18,766		
232 State Unemployment Insurance	5,555	5,958		6,588		6,303		
243 Tax Sheltered Annuities	20,992	26,315		22,002		29,760		
244 Insurance Benefits	503,432	517,244		523,850		579,147		
2XX Employee Benefits Total:	1,030,694	1,086,105		1,191,942		1,314,984		
319 Other Instruc.Prof.& Tech.Service	126,681	163,341		154,444		35,156		
345 Food/Meals/Snacks	6,823	8,870		12,808				
346 In-District Expense	51	100						

# Program Budget Detail

Federal/State/Local Programs  
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Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
353 Postage	104	120		429				
3XX Purchased Services Total:	133,659	172,431		167,681		35,156		
410 Supplies	14,412	13,458		13,801				
421 Textbooks	14,827	18,613		18,052				
431 Library Books		156						
432 Reference Books	313							
440 Periodicals		747						
470 Computer Software	7,760	7,212		3,519				
480 Computer Hardware	8,235	22,057		4,370				
4XX Supplies & Materials Total:	45,547	62,245		39,742				
1272 Title 1 Total:	2,677,701	2,889,240	35.600	3,069,276	18.350	2,932,854		
1280 Alternative Education								
111 Licensed Salaries	20,639	21,943	0.300	22,405	0.300	22,984		
112 Classified Salaries	19,658	21,521	0.750	21,728	0.750	22,602		
139 Cell Phone Stipend	83	90						
1XX Salaries Total:	40,380	43,554	1.050	44,133	1.050	45,586		
211 PERS Employer Contribution	8,807	9,813		11,770		11,510		
213 PERS Tier 3 OPSRP	562							
214 PERS Debt Service	2,074	2,235						
220 Social Security Administration	2,980	3,130		3,376		3,487		
231 Worker's Compensation	188	409		398		365		
232 State Unemployment Insurance	156	164		132		95		
243 Tax Sheltered Annuities	1							
244 Insurance Benefits	14,791	15,535		17,924		15,365		
2XX Employee Benefits Total:	29,558	31,284		33,600		30,822		
311 Instruction Services	47,402	0		810,804		720,800		
319 Other Instruc.Prof. & Tech.Service	234,847	243,189		229,394		190,000		
345 Food/Meals/Snacks	69							
374 Tuition Payments - Other		150						
3XX Purchased Services Total:	282,318	243,339		1,040,198		910,800		
410 Supplies	353			6,000				
421 Textbooks	42							
4XX Supplies & Materials Total:	395			6,000				
1280 Alternative Education Total:	352,651	318,177	1.050	1,123,931	1.050	987,208		
1283 High School-Alt Ed								
111 Licensed Salaries	62,751	53,112	0.800	56,484	1.000	73,880		
112 Classified Salaries	43,591	28,521	0.875	25,349	1.281	36,172		
121 Subs-Licensed Salaries	265	765						

# Program Budget Detail

Federal/State/Local Programs  
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Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	106,607	82,398	1.675	81,833	2.281	110,052		
211 PERS Employer Contribution	20,433	17,726		21,825		27,788		
213 PERS Tier 3 OPSRP	3,108							
214 PERS Debt Service	5,534	4,260						
220 Social Security Administration	7,905	6,231		6,260		8,419		
231 Worker's Compensation	493	771		736		880		
232 State Unemployment Insurance	413	326		245		231		
243 Tax Sheltered Annuities	1,426	1,258		1,277		2,094		
244 Insurance Benefits	35,667	24,408		24,104		32,817		
2XX Employee Benefits Total:	74,979	54,979		54,447		72,229		
1283 High School-Alt Ed Total:	181,585	137,376	1.675	136,280	2.281	182,281		
1291 English Language Learner								
112 Classified Salaries	15,405	25,001	0.600	16,500	0.250	16,833		
139 Cell Phone Stipend	220	240						
1XX Salaries Total:	15,625	25,241	0.600	16,500	0.250	16,833		
211 PERS Employer Contribution	3,014	4,864		4,800		4,321		
213 PERS Tier 3 OPSRP	452							
214 PERS Debt Service	815	1,172						
220 Social Security Administration	1,160	1,870		1,230		1,288		
231 Worker's Compensation	74	241		150		152		
232 State Unemployment Insurance	61	98		68		51		
243 Tax Sheltered Annuities	192	239		85		90		
244 Insurance Benefits	6,354	9,163		7,200		7,240		
2XX Employee Benefits Total:	12,122	17,647		13,533		13,142		
319 Other Instruc.Prof. & Tech.Service	2,250	22,423		9,450				
345 Food/Meals/Snacks		233						
3XX Purchased Services Total:	2,250	22,657		9,450				
410 Supplies		212						
432 Reference Books	1,225	1,314				288		
470 Computer Software						24,600		
4XX Supplies & Materials Total:	1,225	1,527				24,888		
1291 English Language Learner Total:	31,222	67,072	0.600	39,483	0.250	54,863		
1294 Youth Corrections								
111 Licensed Salaries	29,105	59,911	1.000	62,699				
121 Subs-Licensed Salaries	1,178	270						
122 Subs-Classified Salaries		9,894						
123 Temps-Licensed Salaries	1,029	5,969						
124 Temps-Classified Salaries		1,648						
131 Licensed Salaries-Add'l	9,565	2,868						

# Program Budget Detail

Federal/State/Local Programs  
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Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	40,877	80,562	1.000	62,699				
211 PERS Employer Contribution	9,318	16,421		16,722				
213 PERS Tier 3 OPSRP	15							
214 PERS Debt Service	1,995	3,591						
220 Social Security Administration	2,875	5,777		4,796				
231 Worker's Compensation	189	754		564				
232 State Unemployment Insurance	150	302		188				
243 Tax Sheltered Annuities	872	1,200		1,200				
244 Insurance Benefits	7,224	13,950		14,040				
2XX Employee Benefits Total:	22,639	41,995		37,510				
410 Supplies	97	32		11,081				
421 Textbooks		4,042						
460 Non-Consumable Supplies	164	550						
4XX Supplies & Materials Total:	261	4,624		11,081				
1294 Youth Corrections Total:	63,777	127,181	1.000	111,290				
1299 Other Programs								
410 Supplies		1,038						
4XX Supplies & Materials Total:		1,038						
1299 Other Programs Total:		1,038						
1460 Special Programs Summer School								
124 Temps-Classified Salaries	45,370	35,134		44,408				
131 Licensed Salaries-Add'l	63,046	29,420		52,079				
1XX Salaries Total:	108,416	64,554		96,487				
211 PERS Employer Contribution	21,908	12,794		28,068				
213 PERS Tier 3 OPSRP	1,039							
214 PERS Debt Service	4,897	2,926						
220 Social Security Administration	7,982	4,856		7,381				
231 Worker's Compensation	515	629		868				
232 State Unemployment Insurance	417	253		386				
243 Tax Sheltered Annuities	271	221						
244 Insurance Benefits	3,767	611						
2XX Employee Benefits Total:	40,796	22,290		36,703				
324 Rentals	3,624	3,939		4,232				
345 Food/Meals/Snacks		15						
353 Postage	115	142						
3XX Purchased Services Total:	3,739	4,096		4,232				
410 Supplies	1,591	3,612		2,500				
421 Textbooks	12,262			2,500				



# Program Budget Detail

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	13,853	3,612		5,000				
1460 Special Programs Summer School Total:	166,804	94,552		142,422				
1XXX Instruction Total:	8,961,216	9,037,411	106.885	10,371,455	93.929	10,506,644		
2110 Attendance & Social Work Servi								
111 Licensed Salaries	13,263	13,662	0.250	14,002				
112 Classified Salaries	33,298	34,953	1.150	32,852	1.600	24,290		
118 Professional Salaries	5,441	0						
122 Subs-Classified Salaries	3,247	1,391						
1XX Salaries Total:	55,249	50,006	1.400	46,854	1.600	24,290		
211 PERS Employer Contribution	12,021	11,623		13,975		4,813		
213 PERS Tier 3 OPSRP	233					114		
214 PERS Debt Service	2,675	2,417		343		1,650		
220 Social Security Administration	4,636	4,284		3,602		1,767		
231 Worker's Compensation	253	473		427		207		
232 State Unemployment Insurance	214	194		187		62		
243 Tax Sheltered Annuities	16			284		122		
244 Insurance Benefits	17,727	15,467		11,064		11,788		
2XX Employee Benefits Total:	37,775	34,458		29,882		20,523		
311 Instruction Services		700						
319 Other Instruc.Prof.& Tech.Service	7,000	7,842		7,000				
331 Pupil Transp. To And From School	8,114	8,997		3,000		4,002		
332 Pupil Transp.Other Than To & From	1,574	1,681		3,500				
341 Travel - Local In-District	1,049	1,639		1,500				
342 Travel & Exp. Out Of District	390	2,295		3,061		1,561		
345 Food/Meals/Snacks	7,634	10,258						
346 In-District Expense	4,956	1						
351 Telephone		74						
353 Postage	30							
3XX Purchased Services Total:	30,747	33,487		18,061		5,563		
410 Supplies	9,288	16,890		13,000				
431 Library Books	11							
440 Periodicals		79						
4XX Supplies & Materials Total:	9,299	16,969		13,000				
640 Dues And Fees	130	0						
6XX Other Objects Total:	130	0						
2110 Attendance & Social Work Servi Total:	133,200	134,920	1.400	107,797	1.600	50,376		
2115 Student Safety								

# Program Budget Detail

Federal/State/Local Programs  
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Program Budget Detail - Proposed  
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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
112 Classified Salaries	33,814	36,015			1.000	40,250		
1XX Salaries Total:	33,814	36,015			1.000	40,250		
211 PERS Employer Contribution	5,975	7,830				6,750		
213 PERS Tier 3 OPSRP	1,450							
214 PERS Debt Service	1,729	1,848				1,950		
220 Social Security Administration	2,009	2,461				2,900		
231 Worker's Compensation	164	347				200		
232 State Unemployment Insurance	105	129				150		
243 Tax Sheltered Annuities						5		
244 Insurance Benefits	12,720	12,720				12,750		
2XX Employee Benefits Total:	24,152	25,334				24,705		
324 Rentals		105						
342 Travel & Exp. Out Of District	2,219	462				1,500		
345 Food/Meals/Snacks	98	1,487				250		
353 Postage		22				100		
354 Advertising		185						
389 Other Non-Instruc.Prof.&Tech. Serv	2,924	1,430				4,250		
3XX Purchased Services Total:	5,241	3,691				6,100		
410 Supplies	2,727	2,147				4,675		
460 Non-Consumable Supplies	570	1,835				1,000		
4XX Supplies & Materials Total:	3,297	3,982				5,675		
640 Dues And Fees	175	160						
6XX Other Objects Total:	175	160						
2115 Student Safety Total:	66,678	69,182			1.000	76,730		
2122 Counseling Services								
111 Licensed Salaries		20,627						
1XX Salaries Total:		20,627						
211 PERS Employer Contribution		6,000						
220 Social Security Administration		1,578						
231 Worker's Compensation		186						
232 State Unemployment Insurance		82						
243 Tax Sheltered Annuities		376						
244 Insurance Benefits		4,826						
2XX Employee Benefits Total:		13,048						
343 Travel & Fees, Student		2,000						
3XX Purchased Services Total:		2,000						
410 Supplies	113	253						

# Program Budget Detail

Federal/State/Local Programs  
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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	113	253						
2122 Counseling Services Total:	113	35,928						
2126 Placement Services								
112 Classified Salaries	19,658	30,331	0.800	26,506	0.800	26,748		
124 Temps-Classified Salaries	1,727	2,724						
1XX Salaries Total:	21,385	33,055	0.800	26,506	0.800	26,748		
211 PERS Employer Contribution	4,226	7,019		7,068		7,047		
213 PERS Tier 3 OPSRP	442							
214 PERS Debt Service	1,099	1,700						
220 Social Security Administration	1,466	2,365		2,028		2,046		
231 Worker's Compensation	105	318		238		234		
232 State Unemployment Insurance	77	124		79		75		
243 Tax Sheltered Annuities	22							
244 Insurance Benefits	8,070	11,644		11,350		11,128		
2XX Employee Benefits Total:	15,508	23,169		20,763		20,530		
341 Travel - Local In-District	197	93						
342 Travel & Exp. Out Of District		695						
351 Telephone		306						
3XX Purchased Services Total:	197	1,095						
410 Supplies	370	57		692		408		
4XX Supplies & Materials Total:	370	57		692		408		
2126 Placement Services Total:	37,459	57,376	0.800	47,961	0.800	47,686		
2131 Health Services								
111 Licensed Salaries	63,095	20,370	0.187	14,000				
112 Classified Salaries	24,989	3,552	0.120	3,700	0.400	12,150		
122 Subs-Classified Salaries		3,214						
124 Temps-Classified Salaries		132						
131 Licensed Salaries-Add'l	5,407	5,145				14,758		
132 Nonlicensed Salaries O/T	177							
1XX Salaries Total:	93,666	32,413	0.307	17,700	0.400	26,908		
211 PERS Employer Contribution	16,687	7,374		3,000		6,336		
213 PERS Tier 3 OPSRP	835							
214 PERS Debt Service	3,919	807				585		
220 Social Security Administration	6,320	2,364		1,280		2,079		
231 Worker's Compensation	430	291		185		233		
232 State Unemployment Insurance	331	124		160		69		
243 Tax Sheltered Annuities	2,709	420		25		3,650		
244 Insurance Benefits	22,567	6,260		6,700		40		
249 District Retirement Fund				600				

# Program Budget Detail

Federal/State/Local Programs  
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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	53,798	17,641		11,950		12,992		
341 Travel - Local In-District	17	26						
342 Travel & Exp. Out Of District	100							
345 Food/Meals/Snacks						10,000		
389 Other Non-Instruc.Prof.&Tech. Serv	16,303	66,012		15,580		20,000		
3XX Purchased Services Total:	16,420	66,037		15,580		30,000		
410 Supplies	1,712	2,150		45,000		52,000		
480 Computer Hardware	2,296							
4XX Supplies & Materials Total:	4,008	2,150		45,000		52,000		
690 Grant Indirect Charges				1,100				
6XX Other Objects Total:				1,100				
2131 Health Services Total:	167,892	118,242	0.307	91,330	0.400	121,900		
2132 Medical Services								
111 Licensed Salaries	57,229	60,886	1.195	79,891	1.000	64,600		
112 Classified Salaries	10,584	33,232	0.900	31,750	0.670	21,925		
131 Licensed Salaries-Add'l	2,911	556						
1XX Salaries Total:	70,724	94,674	2.095	111,641	1.670	86,525		
211 PERS Employer Contribution	14,161	20,633		19,554		17,585		
213 PERS Tier 3 OPSRP	1,669							
214 PERS Debt Service	3,657	4,907				4,330		
220 Social Security Administration	5,352	7,079		6,439		6,665		
231 Worker's Compensation	88	794		800		690		
232 State Unemployment Insurance	280	370		284		175		
243 Tax Sheltered Annuities	953	1,197		1,075		24,025		
244 Insurance Benefits	18,360	27,702		15,041		1,215		
2XX Employee Benefits Total:	44,521	62,683		43,193		54,685		
342 Travel & Exp. Out Of District	249	645						
345 Food/Meals/Snacks	80	1,104						
346 In-District Expense		470						
354 Advertising	469							
389 Other Non-Instruc.Prof.&Tech. Serv	510	8,700				4,800		
3XX Purchased Services Total:	1,308	10,919				4,800		
410 Supplies				59,013		15,000		
432 Reference Books		132						
4XX Supplies & Materials Total:		132		59,013		15,000		
640 Dues And Fees	80							

# Program Budget Detail

Federal/State/Local Programs  
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Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
6XX Other Objects Total:	80							
2132 Medical Services Total:	116,633	168,409	2.095	213,847	1.670	161,010		
2143 Psychological Counseling Servi								
111 Licensed Salaries	86,233	42,134	1.400	95,166	1.400	98,109		
123 Temps-Licensed Salaries	1,041							
131 Licensed Salaries-Add'l	2,270	2,723						
1XX Salaries Total:	89,544	44,857	1.400	95,166	1.400	98,109		
211 PERS Employer Contribution	20,405	10,366		25,381		24,772		
213 PERS Tier 3 OPSRP	734							
214 PERS Debt Service	4,664	2,345						
220 Social Security Administration	6,654	3,341		7,280		7,505		
231 Worker's Compensation	400	408		857		785		
232 State Unemployment Insurance	329	168		286		206		
243 Tax Sheltered Annuities	2,263	995		2,340		2,820		
244 Insurance Benefits	18,531	8,983		23,320		20,090		
2XX Employee Benefits Total:	53,979	26,605		59,464		56,178		
2143 Psychological Counseling Servi Total:	143,523	71,462	1.400	154,630	1.400	154,287		
2152 Speech Pathology								
111 Licensed Salaries	97,596	87,212	1.600	110,069	1.600	114,664		
121 Subs-Licensed Salaries		2,235						
1XX Salaries Total:	97,596	89,448	1.600	110,069	1.600	114,664		
211 PERS Employer Contribution	20,378	19,766		29,355		28,953		
213 PERS Tier 3 OPSRP	1,813							
214 PERS Debt Service	5,096	4,534						
220 Social Security Administration	6,854	6,316		8,421		8,772		
231 Worker's Compensation	433	818		991		918		
232 State Unemployment Insurance	358	330		331		241		
243 Tax Sheltered Annuities	1,367	1,021		1,320		2,280		
244 Insurance Benefits	21,572	16,420		25,670		22,960		
2XX Employee Benefits Total:	57,872	49,205		66,088		64,124		
410 Supplies	1,120	1,204						
4XX Supplies & Materials Total:	1,120	1,204						
2152 Speech Pathology Total:	156,588	139,857	1.600	176,157	1.600	178,788		
2169 Misc.Support Of Educational Se								
111 Licensed Salaries	15,907	18,292	0.310	18,075	0.100	19,228		
112 Classified Salaries	25,460							
131 Licensed Salaries-Add'l		506						

# Program Budget Detail

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July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	41,368	18,798	0.310	18,075	0.100	19,228		
211 PERS Employer Contribution	9,188	4,159		4,821		4,855		
213 PERS Tier 3 OPSRP	439							
214 PERS Debt Service	2,139	994						
220 Social Security Administration	3,054	1,432		1,383		1,471		
231 Worker's Compensation	192	173		163		154		
232 State Unemployment Insurance	160	75		54		40		
243 Tax Sheltered Annuities	874	600		558		558		
244 Insurance Benefits	13,032	4,579		5,933		4,449		
2XX Employee Benefits Total:	29,078	12,013		12,912		11,527		
342 Travel & Exp. Out Of District		131						
3XX Purchased Services Total:		131						
2169 Misc.Support Of Educational Se Total:	70,446	30,942	0.310	30,987	0.100	30,755		
2190 Director Of Ed Services								
112 Classified Salaries	65,972	72,152	1.999	74,307	2.070	82,023		
113 Administrators	1,675	1,223	0.013	1,233				
118 Professional Salaries	3,482	3,829	0.050	3,870				
121 Subs-Licensed Salaries	171	703		5,153		5,153		
123 Temps-Licensed Salaries	6,167	9,952						
124 Temps-Classified Salaries		1,038						
131 Licensed Salaries-Add'l	3,061	2,779						
132 Nonlicensed Salaries O/T	300							
139 Cell Phone Stipend	12	11						
1XX Salaries Total:	80,839	91,688	2.062	84,563	2.070	87,176		
211 PERS Employer Contribution	14,380	17,749		21,724		21,257		
213 PERS Tier 3 OPSRP	2,438							
214 PERS Debt Service	3,875	4,166						
220 Social Security Administration	5,705	6,458		6,469		6,669		
231 Worker's Compensation	379	861		761		702		
232 State Unemployment Insurance	296	334		254		187		
243 Tax Sheltered Annuities	1,142	1,202		1,183		1,025		
244 Insurance Benefits	27,555	27,352		31,730		27,394		
2XX Employee Benefits Total:	55,771	58,122		62,121		57,234		
319 Other Instruc.Prof.& Tech.Service	6,182	1,670		2,379		300		
346 In-District Expense	676							
3XX Purchased Services Total:	6,858	1,670		2,379		300		
410 Supplies	239							
4XX Supplies & Materials Total:	239							

# Program Budget Detail

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July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
2190 Director Of Ed Services Total:	143,707	151,480	2.062	149,063	2.070	144,710		
2210 Improvement Of Instruction Ser								
111 Licensed Salaries	99,977	178,843	2.100	144,276	0.700	72,020		
112 Classified Salaries	63,267	62,996	1.750	62,398	0.950	52,800		
113 Administrators	84,254	88,489	1.000	49,376	1.000	79,016		
118 Professional Salaries	37,349	42,948	0.800	19,332	1.000	41,455		
121 Subs-Licensed Salaries	42,951	43,100		53,535		75,133		
122 Subs-Classified Salaries	310	6,730						
123 Temps-Licensed Salaries	32,677	3,499		4,465				
124 Temps-Classified Salaries	1,060					49,170		
131 Licensed Salaries-Add'l	4,307	14,457		4,409		7,421		
132 Nonlicensed Salaries O/T	275	2,014				2,278		
139 Cell Phone Stipend	598	1,245		960				
1XX Salaries Total:	367,025	444,322	5.650	338,751	3.650	379,293		
211 PERS Employer Contribution	73,097	94,794		77,757		30,945		
213 PERS Tier 3 OPSRP	6,791							
214 PERS Debt Service	17,662	21,190		1,261		5,805		
220 Social Security Administration	27,107	32,983		22,257		11,357		
231 Worker's Compensation	1,634	4,149		2,868		936		
232 State Unemployment Insurance	1,398	1,721		1,260		577		
241 Professional Dues				1,860				
243 Tax Sheltered Annuities	8,721	8,881		6,502		450		
244 Insurance Benefits	74,442	88,004		68,117		32,964		
2XX Employee Benefits Total:	210,852	251,720		181,882		83,034		
319 Other Instruc.Prof.& Tech.Service	84,286	20,264		90,706		137,055		
324 Rentals	1,784	3,821		1,200		7,858		
332 Pupil Transp.Other Than To & From						5,000		
341 Travel - Local In-District	2,437	2,983		1,375		8,950		
342 Travel & Exp. Out Of District	7,987	1,572		14,190		17,069		
343 Travel & Fees, Student	941			1,000				
345 Food/Meals/Snacks	4,411	3,637				17,576		
346 In-District Expense	884	893		3,835		1,150		
353 Postage	21	49		50		1,300		
371 Tuition-Public Local Ed Agencies		2,950						
389 Other Non-Instruc.Prof.&Tech. Serv	2,300	2,300		8,300		5,900		
3XX Purchased Services Total:	105,051	38,468		120,656		201,858		
410 Supplies	35,608	31,066		52,809		57,271		
421 Textbooks	40			4,273		24,243		
431 Library Books		70		335				
432 Reference Books	1,273	5,566		700				
440 Periodicals	349	349						
460 Non-Consumable Supplies	5,524	3,146		4,500				
470 Computer Software	433	74		8,940		200		
480 Computer Hardware	12,798	165		12,595		1,346		

# Program Budget Detail

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July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	56,024	40,435		84,152		83,060		
541 Initial & Addnl. Equip. Purchases						16,000		
550 Technology				5,300				
5XX Capital Outlay Total:				5,300		16,000		
640 Dues And Fees	15	268		915		900		
6XX Other Objects Total:	15	268		915		900		
2210 Improvement Of Instruction Ser Total:	738,967	775,213	5.650	731,656	3.650	764,145		
2211 Improvement Of Instruction Ser								
112 Classified Salaries		2,886						
131 Licensed Salaries-Add'l		427						
132 Nonlicensed Salaries O/T		3,290						
1XX Salaries Total:		6,603						
211 PERS Employer Contribution		1,479						
214 PERS Debt Service		205						
220 Social Security Administration		413						
231 Worker's Compensation		56						
232 State Unemployment Insurance		22						
243 Tax Sheltered Annuities		36						
244 Insurance Benefits		1,238						
2XX Employee Benefits Total:		3,448						
441 Instructional Kits		8,640						
4XX Supplies & Materials Total:		8,640						
2211 Improvement Of Instruction Ser Total:		18,692						
2213 Curriculum Development								
112 Classified Salaries	4,802	1,433						
124 Temps-Classified Salaries	3,772	3,983						
131 Licensed Salaries-Add'l		3,695						
1XX Salaries Total:	8,574	9,110						
211 PERS Employer Contribution	873	1,219						
213 PERS Tier 3 OPSRP	150							
214 PERS Debt Service	329	266						
220 Social Security Administration	550	652						
231 Worker's Compensation	33	89						
232 State Unemployment Insurance	27	34						
243 Tax Sheltered Annuities	59	18						
244 Insurance Benefits	1,860	581						



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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	3,881	2,860						
389 Other Non-Instruc.Prof.&Tech. Serv				2,500				
3XX Purchased Services Total:				2,500				
410 Supplies	175	3,089						
440 Periodicals	177							
460 Non-Consumable Supplies		324						
4XX Supplies & Materials Total:	352	3,414						
2213 Curriculum Development Total:	12,807	15,384		2,500				
2214 Multicultural Ed								
111 Licensed Salaries	68,845	73,145	1.000	71,736	1.000	82,150		
112 Classified Salaries	44,113	43,930	1.000	42,760	1.000	46,950		
131 Licensed Salaries-Add'l	4,551	4,235		8,500		2,500		
132 Nonlicensed Salaries O/T	11,460	9,187		12,500		5,100		
139 Cell Phone Stipend	1,225	1,380		1,380		1,380		
1XX Salaries Total:	130,194	131,877	2.000	136,876	2.000	138,080		
211 PERS Employer Contribution	31,102	30,313		45,731		30,900		
214 PERS Debt Service	6,434	6,870				7,110		
220 Social Security Administration	9,768	9,682		10,366		10,457		
231 Worker's Compensation	605	1,161		704		1,094		
232 State Unemployment Insurance	515	502		678		287		
243 Tax Sheltered Annuities				1,040		1,160		
244 Insurance Benefits	26,027	26,460		28,020		28,222		
2XX Employee Benefits Total:	74,451	74,988		86,539		79,230		
319 Other Instruc.Prof. & Tech.Service	5,855	5,793						
324 Rentals	7,200	-1,830				5,300		
341 Travel - Local In-District	7,800	4,091				3,000		
342 Travel & Exp. Out Of District	3,724	2,734				1,000		
345 Food/Meals/Snacks	10,399	11,392				2,000		
351 Telephone	749	737				780		
353 Postage	1,677	1,170				1,200		
3XX Purchased Services Total:	37,403	24,087				13,280		
410 Supplies	7,404	1,386		8,750		4,815		
415 Pacific Office Automation Copies	231	209				300		
460 Non-Consumable Supplies		800						
470 Computer Software		86						
4XX Supplies & Materials Total:	7,635	2,481		8,750		5,115		
2214 Multicultural Ed Total:	249,684	233,432	2.000	232,165	2.000	235,705		
2219 Other Improvement Of Inst Serv								

# Program Budget Detail

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
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								
112 Classified Salaries		6,791						
1XX Salaries Total:		6,791						
211 PERS Employer Contribution		1,975						
220 Social Security Administration		519						
231 Worker's Compensation		62						
232 State Unemployment Insurance		27						
243 Tax Sheltered Annuities		41						
244 Insurance Benefits		3,385						
2XX Employee Benefits Total:		6,009						
319 Other Instruc.Prof.& Tech.Service	250							
345 Food/Meals/Snacks		94						
389 Other Non-Instruc.Prof.&Tech. Serv		500						
3XX Purchased Services Total:	250	594						
410 Supplies	665	762						
431 Library Books	5,893	9,734						
432 Reference Books	230							
4XX Supplies & Materials Total:	6,787	10,496						
2222 School Library/Media Center Total:	7,037	23,890						
2230 Assessment And Testing								
131 Licensed Salaries-Add'l		8,676						
1XX Salaries Total:		8,676						
211 PERS Employer Contribution		1,720						
214 PERS Debt Service		452						
220 Social Security Administration		642						
231 Worker's Compensation		82						
232 State Unemployment Insurance		34						
244 Insurance Benefits	360							
2XX Employee Benefits Total:	360	2,929						
319 Other Instruc.Prof.& Tech.Service		41,388						
3XX Purchased Services Total:		41,388						
2230 Assessment And Testing Total:	360	52,994						

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
2240 Instructional Staff Developmen								
111 Licensed Salaries	228,881	190,543	2.000	161,979	1.560	157,820		
112 Classified Salaries	27,889	28,709	0.600	18,000	0.410	28,039		
121 Subs-Licensed Salaries	121,769	187,866		194,252		134,956		
122 Subs-Classified Salaries	2,890	5,625		1,320				
123 Temps-Licensed Salaries		429						
124 Temps-Classified Salaries	8,130	3,327		66				
128 Temp-Admin Salaries	1,295	399		800				
131 Licensed Salaries-Add'l	120,105	125,497		85,317		113,415		
139 Cell Phone Stipend	1,000	2,054						
1XX Salaries Total:	511,961	544,448	2.600	461,734	1.970	434,230		
211 PERS Employer Contribution	90,700	94,010		95,671		71,221		
213 PERS Tier 3 OPSRP	3,498					19,729		
214 PERS Debt Service	21,120	21,516		4,566		264		
220 Social Security Administration	38,589	39,765		31,736		17,748		
231 Worker's Compensation	2,353	5,032		4,923		2,200		
232 State Unemployment Insurance	1,985	2,058		2,170		708		
241 Professional Dues		259				580		
243 Tax Sheltered Annuities	2,634	3,943		7,419		4,739		
244 Insurance Benefits	63,739	56,211		57,313		53,353		
2XX Employee Benefits Total:	224,618	222,794		203,798		170,542		
319 Other Instruc.Prof.& Tech.Service	212,579	447,174		105,706		1,000		
324 Rentals	400	829						
341 Travel - Local In-District	683	1,461		4,798		10,000		
342 Travel & Exp. Out Of District	93,650	137,298		54,653		66,104		
343 Travel & Fees, Student		786						
345 Food/Meals/Snacks	5,970	4,948		1,250				
346 In-District Expense	5,137	4,326		2,000				
353 Postage	29	8						
389 Other Non-Instruc.Prof.&Tech. Serv	112,638	159,436		47,250				
3XX Purchased Services Total:	431,086	756,265		215,657		77,104		
410 Supplies	16,658	32,996		14,383		13,133		
421 Textbooks	85,834	7,006		7,386		5,446		
432 Reference Books	7,581	7,711		5,669		481		
440 Periodicals		85				1,070		
460 Non-Consumable Supplies	22,791	37,593						
470 Computer Software		264						
480 Computer Hardware		31,969						
4XX Supplies & Materials Total:	132,864	117,624		27,438		20,130		
640 Dues And Fees	96	839				7,170		
6XX Other Objects Total:	96	839				7,170		
2240 Instructional Staff Developmen Total:	1,300,625	1,641,970	2.600	908,627	1.970	709,176		

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
2411 Principals Services								
112 Classified Salaries	7,944	10,777				75,069		
1XX Salaries Total:	7,944	10,777				75,069		
211 PERS Employer Contribution	2,290	3,135				62,431		
220 Social Security Administration	597	825						
231 Worker's Compensation	87	98						
232 State Unemployment Insurance	39	43						
243 Tax Sheltered Annuities		64						
244 Insurance Benefits	4,248	5,372						
2XX Employee Benefits Total:	7,261	9,537				62,431		
311 Instruction Services		2,462						
319 Other Instruc.Prof.& Tech.Service	1,915							
324 Rentals		909						
343 Travel & Fees, Student		799						
345 Food/Meals/Snacks	58	1,594						
346 In-District Expense	66							
389 Other Non-Instruc.Prof.&Tech. Serv						41,250		
3XX Purchased Services Total:	2,038	5,764				41,250		
410 Supplies		2,194		400,000		34,375		
432 Reference Books		53						
460 Non-Consumable Supplies		378						
480 Computer Hardware	3,930	558						
4XX Supplies & Materials Total:	3,930	3,183		400,000		34,375		
2411 Principals Services Total:	21,174	29,261		400,000		213,125		
2521 Financial & Support Services								
690 Grant Indirect Charges	505,899	549,466		608,910		681,342		
6XX Other Objects Total:	505,899	549,466		608,910		681,342		
2521 Financial & Support Services Total:	505,899	549,466		608,910		681,342		
2543 Grounds Division Services								
112 Classified Salaries		11,518						
113 Administrators		203						
1XX Salaries Total:		11,721						
211 PERS Employer Contribution		3,410						
220 Social Security Administration		897						
231 Worker's Compensation		106						
232 State Unemployment Insurance		47						
2XX Employee Benefits Total:		4,459						
324 Rentals		7,193						

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
389 Other Non-Instruc.Prof.&Tech. Serv		6,511						
3XX Purchased Services Total:		13,703						
410 Supplies		492						
4XX Supplies & Materials Total:		492						
2543 Grounds Division Services Total:		30,375						
2555 Student Transportation Dist. E								
112 Classified Salaries	32,283	38,605		29,745	0.004	637		
131 Licensd Salaries-Add'l		240						
1XX Salaries Total:	32,283	38,845		29,745	0.004	637		
211 PERS Employer Contribution		54						
214 PERS Debt Service		13						
220 Social Security Administration		17						
231 Worker's Compensation		2						
232 State Unemployment Insurance		1						
2XX Employee Benefits Total:		88						
389 Other Non-Instruc.Prof.&Tech. Serv	2,368	127		600				
3XX Purchased Services Total:	2,368	127		600				
868 Other Than Home To School	7,605	8,012		6,924		17,590		
8XX Maintenance Supplies Total:	7,605	8,012		6,924		17,590		
2555 Student Transportation Dist. E Total:	42,256	47,072		37,269	0.004	18,227		
2556 Student Transportaion - Refund								
112 Classified Salaries	3,027	176						
1XX Salaries Total:	3,027	176						
868 Other Than Home To School	596	509						
8XX Maintenance Supplies Total:	596	509						
2556 Student Transportaion - Refund Total:	3,623	685						
2641 Hr Service Area Direction								
112 Classified Salaries	23,148	19,616	0.500	13,735				
1XX Salaries Total:	23,148	19,616	0.500	13,735				
211 PERS Employer Contribution	1,566	1,582		3,996				
213 PERS Tier 3 OPSRP		16						
214 PERS Debt Service		373						
220 Social Security Administration	1,636	1,396		1,073				
231 Worker's Compensation	119	189		126				

# Program Budget Detail

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	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
232 State Unemployment Insurance	86	73		54				
243 Tax Sheltered Annuities	97			63				
244 Insurance Benefits	7,603	8,025		5,256				
2XX Employee Benefits Total:	11,495	11,638		10,568				
345 Food/Meals/Snacks	95							
389 Other Non-Instruc.Prof.&Tech. Serv	4,278							
3XX Purchased Services Total:	4,373							
410 Supplies	225							
432 Reference Books	1,480	820		1,000				
460 Non-Consumable Supplies	416							
4XX Supplies & Materials Total:	2,122	820		1,000				
2641 Hr Service Area Direction Total:	41,138	32,073	0.500	25,303				
2660 Technology								
112 Classified Salaries	6,604	3,766	0.070	4,526	0.070	4,526		
113 Administrators	3,446							
114 Classified Supervisors	6,767	7,759	0.080	7,871	0.080	7,871		
118 Professional Salaries	72,062	81,806	1.150	81,932	1.150	81,932		
139 Cell Phone Stipend	418	492		492		492		
1XX Salaries Total:	89,297	93,824	1.300	94,821	1.300	94,821		
211 PERS Employer Contribution	18,298	21,918		27,020		27,020		
213 PERS Tier 3 OPSRP	2,042							
214 PERS Debt Service	4,583	4,972						
220 Social Security Administration	6,527	7,070		7,288		7,288		
231 Worker's Compensation	305	815		1,063		1,063		
232 State Unemployment Insurance	341	370		598		598		
243 Tax Sheltered Annuities	5,031	4,863		5,372		5,372		
244 Insurance Benefits	17,947	17,827		18,326		18,326		
2XX Employee Benefits Total:	55,074	57,836		59,667		59,667		
322 Repairs & Maint.Svcs.(On Contract)	45,082	36,864		132,457		125,000		
345 Food/Meals/Snacks	94							
351 Telephone	1,300	970		1,300		1,300		
386 Data Processing Ser.(Non-Instruct.				6,000				
389 Other Non-Instruc.Prof.&Tech. Serv	152,800	6,440		38,500		38,500		
3XX Purchased Services Total:	199,277	44,274		178,257		164,800		
460 Non-Consumable Supplies	4,187							
470 Computer Software	4,101			27,000		27,000		
480 Computer Hardware				27,000		14,000		
4XX Supplies & Materials Total:	8,288			54,000		41,000		
550 Technology				36,403				

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total:				36,403				
640 Dues And Fees	24,072							
6XX Other Objects Total:	24,072							
2660 Technology Total:	376,008	195,934	1.300	423,148	1.300	360,288		
2700 District Retirement								
249 District Retirement Fund	264,209	144,559		138,999		123,632		
2XX Employee Benefits Total:	264,209	144,559		138,999		123,632		
345 Food/Meals/Snacks	78							
3XX Purchased Services Total:	78							
410 Supplies	242							
4XX Supplies & Materials Total:	242							
2700 District Retirement Total:	264,528	144,559		138,999		123,632		
2XXX Support Services Total:	4,600,990	4,768,796	22.024	4,480,349	19.564	4,071,882		
3100 Food Services								
112 Classified Salaries	2,938	1,839		3,000	0.048	3,000		
132 Nonlicensed Salaries O/T	40							
1XX Salaries Total:	2,978	1,839		3,000	0.048	3,000		
211 PERS Employer Contribution	668	393		770		770		
214 PERS Debt Service	95	85						
220 Social Security Administration	215	105		230		230		
231 Worker's Compensation	77	64		25		25		
232 State Unemployment Insurance	48	6		25		25		
243 Tax Sheltered Annuities	13	10						
244 Insurance Benefits	844	531		1,700		1,700		
2XX Employee Benefits Total:	1,959	1,194		2,750		2,750		
311 Instruction Services		7,000						
324 Rentals		112						
3XX Purchased Services Total:		7,112						
410 Supplies	571	3,192		900		900		
451 Food	41,858	58,288		23,000		23,000		
460 Non-Consumable Supplies	612							
4XX Supplies & Materials Total:	43,041	61,480		23,900		23,900		

# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
3100 Food Services Total:	47,978	71,625		29,650	0.048	29,650		
3320 Community Recreation Services								
319 Other Instruc.Prof.& Tech.Service		750						
324 Rentals	610	610						
345 Food/Meals/Snacks	925	2,161						
353 Postage		54						
389 Other Non-Instruc.Prof.&Tech. Serv		684				2,750		
3XX Purchased Services Total:	1,535	4,259				2,750		
410 Supplies	1,015	1,585				9,187		
4XX Supplies & Materials Total:	1,015	1,585				9,187		
3320 Community Recreation Services Total:	2,549	5,844				11,937		
3390 Krvm								
112 Classified Salaries	137,580	146,904	3.500	134,255	3.500	134,255		
114 Classified Supervisors	66,439	64,306	1.000	63,150	1.000	63,150		
124 Temps-Classified Salaries	19,482	25,241		37,758		37,758		
132 Nonlicensed Salaries O/T		48						
139 Cell Phone Stipend	1,975	2,172		2,172		2,172		
1XX Salaries Total:	225,476	238,670	4.500	237,335	4.500	237,335		
211 PERS Employer Contribution	33,923	49,324		51,907		51,907		
213 PERS Tier 3 OPSRP	6,209							
214 PERS Debt Service	9,093	11,385		12,090		12,090		
220 Social Security Administration	17,078	17,750		17,989		17,989		
231 Worker's Compensation	970	2,146		2,116		2,116		
232 State Unemployment Insurance	872	923		711		711		
241 Professional Dues				1,200		1,200		
243 Tax Sheltered Annuities	5,412	5,314		4,500		4,500		
244 Insurance Benefits	60,213	60,273		57,040		57,040		
2XX Employee Benefits Total:	133,770	147,116		147,553		147,553		
321 Equip. Rep.(Not On Serv. Contract)	8,571	3,253		3,750		3,750		
324 Rentals	52,474	57,214		61,662		61,662		
325 Electricity	20,436	19,839		24,000		24,000		
341 Travel - Local In-District	2,234	860		600		600		
342 Travel & Exp. Out Of District	1,085	525		400		400		
345 Food/Meals/Snacks	21							
346 In-District Expense	32							
351 Telephone	8,001	7,966		7,000		7,000		
353 Postage	5,366	4,653		3,405		3,405		
354 Advertising	833	730		680		680		
381 Audit Services	9,500	10,000		10,000		10,000		
382 Legal Services	4,433	1,503		3,000		3,000		
389 Other Non-Instruc.Prof.&Tech. Serv	20,262	38,351		25,000		25,000		



# Program Budget Detail

Federal/State/Local Programs  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
3XX Purchased Services Total:	133,248	144,895		139,497		139,497		
410 Supplies	8,671	8,875		11,475		11,475		
432 Reference Books		39						
460 Non-Consumable Supplies	792	1,656		13,825		3,825		
470 Computer Software	1,580	1,428		1,550		1,550		
480 Computer Hardware	513	1,072		1,456		1,456		
4XX Supplies & Materials Total:	11,556	13,069		28,306		18,306		
640 Dues And Fees	434	1,187		1,500		1,500		
6XX Other Objects Total:	434	1,187		1,500		1,500		
3390 Krvm Total:	504,484	544,937	4.500	554,191	4.500	544,191		
3399 Other Community Services								
319 Other Instruc.Prof.& Tech.Service				1,685				
345 Food/Meals/Snacks		281		1,500		135		
3XX Purchased Services Total:		281		3,185		135		
410 Supplies		40						
4XX Supplies & Materials Total:		40						
3399 Other Community Services Total:		321		3,185		135		
4150 Capital Building Improvement								
522 Bldg. Improv. (Done Maint. Dept.)				1				
5XX Capital Outlay Total:				1				
4150 Capital Building Improvement Total:				1				
Total Requirements:	14,117,218	14,428,934	133.409	15,438,831	118.041	15,164,439		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

## School Resources Fund

School Resources Fund Resources	Actual Revenues		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
21790 Other Pupil Activity Income	4,188,967	3,991,085		5,000,000		4,700,000		
21999 Miscellaneous				10,000		10,000		
25200 Transfers From Other Funds	1,688,033	1,916,629						
25400 Net Working Capital	6,172,303	7,122,042		8,156,000		9,180,000		
<b>Total Resources:</b>	<b>12,049,302</b>	<b>13,029,756</b>		<b>13,166,000</b>		<b>13,890,000</b>		

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
112 Classified Salaries		30,084						
1XX Salaries Total:		30,084						
211 PERS Employer Contribution		8,453						
214 PERS Debt Service		281						
220 Social Security Administration		2,270						
231 Worker's Compensation		277						
232 State Unemployment Insurance		118						
243 Tax Sheltered Annuities		189						
244 Insurance Benefits		12,155						
2XX Employee Benefits Total:		23,743						
410 Supplies	4,204	17,735						
421 Textbooks	8,631							
460 Non-Consumable Supplies	1,121	4,703						
470 Computer Software	1,913	1,260						
480 Computer Hardware	36,114	11,497						
4XX Supplies & Materials Total:	51,983	35,196						
1111 Regular Elementary School Prog Total:	51,983	89,022						
1113 Elementary Extra-Curricular								
313 4J Staffing Reimbursement		206,739						
319 Other Instruc.Prof.& Tech.Service	243,397	215,973		30,000		200,000		
324 Rentals	3,400	21,831						
342 Travel & Exp. Out Of District	7,420	8,508		25,000				
343 Travel & Fees, Student	33,551	64,834		50,000		125,000		
345 Food/Meals/Snacks	13,261	23,477						
346 In-District Expense	84,986	2,276		50,000				
353 Postage	243	244						
389 Other Non-Instruc.Prof.&Tech. Serv	138,360	-14,386		50,000		55,000		
3XX Purchased Services Total:	524,619	529,495		205,000		380,000		
410 Supplies	407,304	303,327		1,000,000		800,000		
421 Textbooks	1,352	1,151		10,000		5,000		
431 Library Books	10,682	11,668		20,000		20,000		
432 Reference Books	898	691						
440 Periodicals		151						
460 Non-Consumable Supplies	9,975	37,337		25,000		25,000		
470 Computer Software	2,494	1,393		50,000		25,000		
480 Computer Hardware	28,431	33,101						
4XX Supplies & Materials Total:	461,137	388,819		1,105,000		875,000		
541 Initial & Addnl. Equip. Purchases				10,000		10,000		
550 Technology				30,000		10,000		
5XX Capital Outlay Total:				40,000		20,000		

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
640 Dues And Fees	43,331	27,311		50,000		50,000		
6XX Other Objects Total:	43,331	27,311		50,000		50,000		
868 Other Than Home To School	0	-7,382		10,000		5,000		
8XX Maintenance Supplies Total:	0	-7,382		10,000		5,000		
1113 Elementary Extra-Curricular Total:	1,029,088	938,244		1,410,000		1,330,000		
1121 Regular Middle School Program								
111 Licensed Salaries		29,510						
112 Classified Salaries		10,984						
1XX Salaries Total:		40,494						
211 PERS Employer Contribution		10,519						
220 Social Security Administration		3,097						
231 Worker's Compensation		371						
232 State Unemployment Insurance		161						
243 Tax Sheltered Annuities		577						
244 Insurance Benefits		10,220						
2XX Employee Benefits Total:		24,946						
410 Supplies	154	843						
421 Textbooks	3,557	617						
432 Reference Books	9,650	9,040						
440 Periodicals		323						
460 Non-Consumable Supplies	2,215							
470 Computer Software	85							
480 Computer Hardware	17,884	18,471						
4XX Supplies & Materials Total:	33,545	29,294						
1121 Regular Middle School Program Total:	33,545	94,734						
1122 Middle School Activities								
313 4J Staffing Reimbursement		54,323						
319 Other Instruc.Prof.& Tech.Service	40,657	42,179		20,000		50,000		
324 Rentals	5,156	5,977						
342 Travel & Exp. Out Of District	9,152	18,427		15,000				
343 Travel & Fees, Student	9,536	26,075		10,000		65,000		
345 Food/Meals/Snacks	22,659	25,134						
346 In-District Expense	14,007	1,574		35,000				
353 Postage	155	33						
357 Security Modifications/Repair	1,411							
389 Other Non-Instruc.Prof.&Tech. Serv	122,259	49,013		225,000		155,000		
3XX Purchased Services Total:	224,992	222,734		305,000		270,000		
410 Supplies	208,274	212,041		460,000		400,000		
421 Textbooks	4,435	2,830		10,000		5,000		

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
431 Library Books	10,355	4,224		10,000		10,000		
432 Reference Books	821	2,331						
460 Non-Consumable Supplies	33,363	30,359		25,000		30,000		
470 Computer Software		400				25,000		
480 Computer Hardware	8,235	7,101						
4XX Supplies & Materials Total:	265,482	259,287		505,000		470,000		
541 Initial & Addnl. Equip. Purchases				50,000		20,000		
550 Technology		7,208		50,000		20,000		
5XX Capital Outlay Total:		7,208		100,000		40,000		
640 Dues And Fees	58,107	13,263		75,000		50,000		
6XX Other Objects Total:	58,107	13,263		75,000		50,000		
868 Other Than Home To School	0	4,013		15,000		10,000		
8XX Maintenance Supplies Total:	0	4,013		15,000		10,000		
1122 Middle School Activities Total:	548,581	506,506		1,000,000		840,000		
1131 Regular High School Program								
111 Licensed Salaries		5,705						
112 Classified Salaries		11,643						
1XX Salaries Total:		17,348						
211 PERS Employer Contribution		3,468						
214 PERS Debt Service		24						
220 Social Security Administration		1,274						
231 Worker's Compensation		161						
232 State Unemployment Insurance		66						
243 Tax Sheltered Annuities		69						
244 Insurance Benefits		7,385						
2XX Employee Benefits Total:		12,446						
410 Supplies		3,836		1,100,250		957,750		
421 Textbooks	26,134	12,742						
432 Reference Books	5,370							
460 Non-Consumable Supplies	21,046	626						
480 Computer Hardware	1,206							
4XX Supplies & Materials Total:	53,755	17,204		1,100,250		957,750		
1131 Regular High School Program Total:	53,755	46,998		1,100,250		957,750		
1132 Student Activities								
319 Other Instruc.Prof.& Tech.Service	208,549	45,850		75,000		100,000		
324 Rentals	33,128	28,218						
342 Travel & Exp. Out Of District	8,474	5,826		75,000				
343 Travel & Fees, Student	195,479	407,009		200,000		375,000		

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
345 Food/Meals/Snacks	37,229	55,230						
346 In-District Expense	3,377	49,254		75,000				
353 Postage	461	100						
389 Other Non-Instruc.Prof.&Tech. Serv	457,550	310,779		500,000		450,000		
3XX Purchased Services Total:	944,246	902,266		925,000		925,000		
410 Supplies	919,216	800,496		900,000		1,000,000		
421 Textbooks	4,243	326		25,000		10,000		
431 Library Books	1,535	154		10,000		10,000		
432 Reference Books				5,000				
460 Non-Consumable Supplies	46,239	109,646		75,000		75,000		
470 Computer Software	6,953	3,203		10,000		40,000		
480 Computer Hardware	60,717	20,999						
4XX Supplies & Materials Total:	1,038,903	934,823		1,025,000		1,135,000		
541 Initial & Addnl. Equip. Purchases				10,000		20,000		
542 Replacement Equipment Purchases				15,000				
550 Technology				15,000		10,000		
5XX Capital Outlay Total:				40,000		30,000		
640 Dues And Fees	632,920	904,714		900,000		900,000		
6XX Other Objects Total:	632,920	904,714		900,000		900,000		
868 Other Than Home To School	0	-305		100,000		30,000		
8XX Maintenance Supplies Total:	0	-305		100,000		30,000		
1132 Student Activities Total:	2,616,069	2,741,497		2,990,000		3,020,000		
1280 Alternative Education								
421 Textbooks	325							
4XX Supplies & Materials Total:	325							
1280 Alternative Education Total:	325							
1XXX Instruction Total:	4,333,347	4,417,002		6,500,250		6,147,750		
2115 Student Safety								
112 Classified Salaries		37,854						
1XX Salaries Total:		37,854						
211 PERS Employer Contribution		11,010						
220 Social Security Administration		2,896						
231 Worker's Compensation		344						
232 State Unemployment Insurance		153						
243 Tax Sheltered Annuities		226						

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits		18,868						
2XX Employee Benefits Total:		33,497						
2115 Student Safety Total:		71,351						
2122 Counseling Services								
480 Computer Hardware		1,205						
4XX Supplies & Materials Total:		1,205						
2122 Counseling Services Total:		1,205						
2190 Director Of Ed Services								
421 Textbooks	313	35,256						
460 Non-Consumable Supplies		3,468						
470 Computer Software		6,150						
480 Computer Hardware	63	3,071						
4XX Supplies & Materials Total:	376	47,945						
2190 Director Of Ed Services Total:	376	47,945						
2210 Improvement Of Instruction Ser								
421 Textbooks		6,938						
4XX Supplies & Materials Total:		6,938						
2210 Improvement Of Instruction Ser Total:		6,938						
2211 Improvement Of Instruction Ser								
410 Supplies	279	448						
421 Textbooks	83,790							
432 Reference Books		2,058						
460 Non-Consumable Supplies	1,065	2,465						
470 Computer Software	230	787						
480 Computer Hardware	8,927	8,089						
4XX Supplies & Materials Total:	94,291	13,847						
2211 Improvement Of Instruction Ser Total:	94,291	13,847						
2214 Multicultural Ed								
460 Non-Consumable Supplies	220							
4XX Supplies & Materials Total:	220							
2214 Multicultural Ed Total:	220							
2240 Instructional Staff Developmen								
131 Licensed Salaries-Add'l	0	670						

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1XX Salaries Total:	0	670						
211 PERS Employer Contribution	0	159						
214 PERS Debt Service	0	34						
220 Social Security Administration	0	49						
231 Worker's Compensation	0	6						
232 State Unemployment Insurance	0	3						
2XX Employee Benefits Total:	0	251						
342 Travel & Exp. Out Of District		19,558						
3XX Purchased Services Total:		19,558						
410 Supplies		-491						
4XX Supplies & Materials Total:		-491						
2240 Instructional Staff Developmen Total:	0	19,989						
2321 Office Of The Superintendent								
131 Licensed Salaries-Add'l		1,345						
1XX Salaries Total:		1,345						
211 PERS Employer Contribution		315						
214 PERS Debt Service		70						
220 Social Security Administration		101						
231 Worker's Compensation		13						
232 State Unemployment Insurance		5						
2XX Employee Benefits Total:		504						
389 Other Non-Instruc.Prof.&Tech. Serv		300						
3XX Purchased Services Total:		300						
410 Supplies		460						
432 Reference Books		416						
470 Computer Software	168	7,366						
480 Computer Hardware	3,359	4,985						
4XX Supplies & Materials Total:	3,527	13,227						
2321 Office Of The Superintendent Total:	3,527	15,376						
2411 Principals Services								
112 Classified Salaries		31,256						
131 Licensed Salaries-Add'l	0	2,001						
1XX Salaries Total:	0	33,257						
211 PERS Employer Contribution	0	9,536						
214 PERS Debt Service	0	104						



# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	0	2,546						
231 Worker's Compensation	0	310						
232 State Unemployment Insurance	0	133						
243 Tax Sheltered Annuities	0	188						
244 Insurance Benefits		15,579						
2XX Employee Benefits Total:	0	28,397						
342 Travel & Exp. Out Of District	2,500	514						
345 Food/Meals/Snacks	258							
3XX Purchased Services Total:	2,758	514						
410 Supplies	8,288	14,482						
460 Non-Consumable Supplies	21,245	4,272						
470 Computer Software	168	3,351						
480 Computer Hardware	64,033	91,045						
4XX Supplies & Materials Total:	93,734	113,150						
542 Replacement Equipment Purchases				1,776,250		2,517,070		
5XX Capital Outlay Total:				1,776,250		2,517,070		
2411 Principals Services Total:	96,492	175,318		1,776,250		2,517,070		
2543 Grounds Division Services								
480 Computer Hardware				1,409,500		2,197,820		
4XX Supplies & Materials Total:				1,409,500		2,197,820		
2543 Grounds Division Services Total:				1,409,500		2,197,820		
2544 Building Maint Improvements								
112 Classified Salaries		735						
1XX Salaries Total:		735						
211 PERS Employer Contribution		168						
220 Social Security Administration		55						
231 Worker's Compensation		32						
232 State Unemployment Insurance		4						
244 Insurance Benefits		213						
2XX Employee Benefits Total:		473						
522 Bldg. Improv. (Done Maint. Dept.)		849						
5XX Capital Outlay Total:		849						
2544 Building Maint Improvements Total:		2,057						
2548 Care Of Buildings Services								
460 Non-Consumable Supplies		200						

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:		200						
2548 Care Of Buildings Services Total:		200						
2575 Purchasing And Warehouse Servi								
112 Classified Salaries		3,678						
1XX Salaries Total:		3,678						
211 PERS Employer Contribution		1,070						
220 Social Security Administration		281						
231 Worker's Compensation		33						
232 State Unemployment Insurance		15						
243 Tax Sheltered Annuities		17						
244 Insurance Benefits		1,272						
2XX Employee Benefits Total:		2,688						
2575 Purchasing And Warehouse Servi Total:		6,366						
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	1,297						
4XX Supplies & Materials Total:	15,513	1,297						
2630 Public Information Services Total:	24,337	1,297						
2641 Hr Service Area Direction								
112 Classified Salaries		3,093						
1XX Salaries Total:		3,093						
211 PERS Employer Contribution		633						
214 PERS Debt Service		149						
220 Social Security Administration		214						
231 Worker's Compensation		29						
232 State Unemployment Insurance		11						
2XX Employee Benefits Total:		1,036						
2641 Hr Service Area Direction Total:		4,129						
2660 Technology								
122 Subs-Classified Salaries	0	538						
1XX Salaries Total:	0	538						

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	0	41						
231 Worker's Compensation	0	6						
232 State Unemployment Insurance	0	2						
2XX Employee Benefits Total:	0	49						
345 Food/Meals/Snacks	16							
389 Other Non-Instruc.Prof.&Tech. Serv		28,660						
3XX Purchased Services Total:	16	28,660						
480 Computer Hardware		1,483						
4XX Supplies & Materials Total:		1,483						
2660 Technology Total:	16	30,730						
2700 District Retirement								
249 District Retirement Fund		326						
2XX Employee Benefits Total:		326						
2700 District Retirement Total:		326						
2XXX Support Services Total:	219,259	397,074		3,185,750		4,714,890		
3100 Food Services								
480 Computer Hardware				1		1		
4XX Supplies & Materials Total:				1		1		
3100 Food Services Total:				1		1		
4150 Capital Building Improvement								
389 Other Non-Instruc.Prof.&Tech. Serv				1		1		
3XX Purchased Services Total:				1		1		
4150 Capital Building Improvement Total:				1		1		
5200 Transfers Of Funds								
710 Fund Modifications	374,654	215,224		170,000		17,361		
7XX Transfers Total:	374,654	215,224		170,000		17,361		
5200 Transfers Of Funds Total:	374,654	215,224		170,000		17,361		
6110 Contingency Fund								
810 Planned Reserve				509,998		509,997		
810 Planned Reserve Total:				509,998		509,997		

# Program Budget Detail

School Resources Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
6110 Contingency Fund Total:				509,998		509,997		
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	7,122,042	8,000,455		2,800,000		2,500,000		
820 Unapp.Ending Fund Bal. Total:	7,122,042	8,000,455		2,800,000		2,500,000		
7000 Reserves And Fund Balances Total:	7,122,042	8,000,455		2,800,000		2,500,000		
Total Requirements:	12,049,302	13,029,756		13,166,000		13,890,000		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

## Debt Service Fund

Debt Service Fund

Resources	Actual Revenues		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
21001 Current Year's Taxes	19,426,893	20,181,124		20,753,191		22,085,485		
21002 Prior Year's Taxes	357,466	307,900		333,000		325,000		
21115 Taxes/Linn County	16,599	16,997		15,000		15,000		
21118 Interest From Delinquent Taxes	90,224	89,027		85,000		65,000		
21516 Int. Earnings On Unsegregated Taxes	4,755	4,296		4,000		4,000		
21519 Interest Other Investments	50,596	53,878		41,000		51,000		
21993 Charges To Other Funds	3,974,177	4,192,460		4,262,396		4,442,256		
24990 Other Revenue Fm Federal Sources	654,240	653,535		653,535		656,355		
25400 Net Working Capital	6,739,945	8,699,326		11,327,103		12,290,251		
<b>Total Resources:</b>	<b>31,314,895</b>	<b>34,198,544</b>		<b>37,474,225</b>		<b>39,934,347</b>		

# Program Budget Detail

Debt Service Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
5110 Long-Term Debt Service								
610 Principal	13,692,911	11,540,000		14,120,000		15,870,000		
621 Interest	8,922,658	11,233,761		11,520,621		11,421,556		
6XX Other Objects Total:	22,615,569	22,773,761		25,640,621		27,291,556		
5110 Long-Term Debt Service Total:	22,615,569	22,773,761		25,640,621		27,291,556		
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	8,699,326	11,424,782		11,833,604		12,642,791		
820 Unapp. Ending Fund Bal. Total:	8,699,326	11,424,782		11,833,604		12,642,791		
7000 Reserves And Fund Balances Total:	8,699,326	11,424,782		11,833,604		12,642,791		
Total Requirements:	31,314,895	34,198,544		37,474,225		39,934,347		

Principal and interest by bond issue and payment date are shown in the 2016-17 Schedule of Bond Principal and Interest Payments in the Debt Service Fund portion of the Financial Plan.

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

## Capital Projects Fund

Capital Projects Fund

Resources	Actual Revenues		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
21200 Revenue From Local Government	58,766	54,920				45,000		
21510 Interest On Investments	2,936	4,050						
21519 Interest Other Investments	89,804	223,186		66,000		155,000		
21990 Miscellaneous Local Revenue	126,295	23,203						
21992 Other Local Reimbursements	36,195	40,830		30,000		35,000		
21999 Miscellaneous	17,438	11,364		10,000		10,000		
23222 Bus Depreciation Replacement	592,298	632,601		579,000		725,000		
25111 Bond Principal	39,996,054	80,000,000						
25113 Premium On Bonds Payable	3,718,017	9,100,303						
25150 Loan Receipts						2,500,000		
25200 Transfers From Other Funds	292,706	598,952						
25300 Sale/Compensat. Loss Fixed Assets		4,638,265				65,000		
25400 Net Working Capital	15,661,489	39,723,364		91,368,659		74,823,610		
<b>Total Resources:</b>	<b>60,591,999</b>	<b>135,051,039</b>		<b>92,053,659</b>		<b>78,358,610</b>		

# Program Budget Detail

Capital Projects Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1111 Regular Elementary School Prog								
421 Textbooks	412,433	-3,117						
441 Instructional Kits	114,958	85,267						
480 Computer Hardware								
4XX Supplies & Materials Total:				1		1		
4XX Supplies & Materials Total:	527,390	82,151		1		1		
1111 Regular Elementary School Prog Total:	527,390	82,151		1		1		
1121 Regular Middle School Program								
421 Textbooks	299,808	10,766						
460 Non-Consumable Supplies		958						
4XX Supplies & Materials Total:	299,808	11,724						
1121 Regular Middle School Program Total:	299,808	11,724						
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	34,162						
460 Non-Consumable Supplies	16,868	60,143						
480 Computer Hardware		38,233						
4XX Supplies & Materials Total:	231,653	132,538						
1131 Regular High School Program Total:	234,448	132,538						
1XXX Instruction Total:	1,061,646	226,413		1		1		
2190 Director Of Ed Services								
112 Classified Salaries	673							
131 Licensed Salaries-Add'l	166	2,289						
132 Nonlicensed Salaries O/T	43							
1XX Salaries Total:	881	2,289						



# Program Budget Detail

Capital Projects Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employer Contribution	257	476						
214 PERS Debt Service	14	107						
220 Social Security Administration	104	169						
231 Worker's Compensation	1	19						
232 State Unemployment Insurance	1	9						
243 Tax Sheltered Annuities	1							
244 Insurance Benefits	293							
2XX Employee Benefits Total:	670	781						
389 Other Non-Instruc.Prof.&Tech. Serv		1,652						
3XX Purchased Services Total:		1,652						
410 Supplies	8,405	1,022						
421 Textbooks	960	245,203				270,000		
460 Non-Consumable Supplies	42,918	13,674		296,000				
470 Computer Software	8,529	4,170						
480 Computer Hardware	155,868	77,569						
4XX Supplies & Materials Total:	216,680	341,638		296,000		270,000		
522 Bldg. Improv. (Done Maint. Dept.)				300,000				
550 Technology	14,900							
5XX Capital Outlay Total:	14,900			300,000				
2190 Director Of Ed Services Total:	233,131	346,359		596,000		270,000		
2210 Improvement Of Instruction Ser								
421 Textbooks	57,349	716		2,400,000		455,000		
432 Reference Books	1,628	35,728						
441 Instructional Kits	11,742	6,407				354,000		
460 Non-Consumable Supplies						59,000		
4XX Supplies & Materials Total:	70,719	42,850		2,400,000		868,000		
2210 Improvement Of Instruction Ser Total:	70,719	42,850		2,400,000		868,000		
2520 Go Bond-Fiscal Services								
389 Other Non-Instruc.Prof.&Tech. Serv	434,978	326,510		3,000		9,700		
3XX Purchased Services Total:	434,978	326,510		3,000		9,700		
2520 Go Bond-Fiscal Services Total:	434,978	326,510		3,000		9,700		
2521 Financial & Support Services								
389 Other Non-Instruc.Prof.&Tech. Serv	500	400						
3XX Purchased Services Total:	500	400						
2521 Financial & Support Services Total:	500	400						

# Program Budget Detail

Capital Projects Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>2540 Operation Of Plant Services</b>								
112 Classified Salaries	62,396	10,417						
128 Temp-Admin Salaries		1,281						
131 Licensed Salaries-Add'l		4,066						
132 Nonlicensed Salaries O/T		2,973						
<b>1XX Salaries Total:</b>	<b>62,396</b>	<b>18,738</b>						
211 PERS Employer Contribution	27,355	5,933						
214 PERS Debt Service	7	437						
220 Social Security Administration	7,637	1,808						
231 Worker's Compensation	1,853	331						
232 State Unemployment Insurance	828	89						
243 Tax Sheltered Annuities	1	42						
244 Insurance Benefits	75	7						
<b>2XX Employee Benefits Total:</b>	<b>37,755</b>	<b>8,646</b>						
324 Rentals	467	828						
341 Travel - Local In-District		41						
342 Travel & Exp. Out Of District	300	124						
345 Food/Meals/Snacks	746	50						
353 Postage		3						
354 Advertising	292							
382 Legal Services	5,023	10,593						
383 Architect/Engineer Services	11,643	15,832						
389 Other Non-Instruc.Prof.&Tech. Serv	338,087	370,811		1,100,000		1,456,187		
<b>3XX Purchased Services Total:</b>	<b>356,559</b>	<b>398,282</b>		<b>1,100,000</b>		<b>1,456,187</b>		
410 Supplies	745	2,737						
460 Non-Consumable Supplies	142,409	88,683						
<b>4XX Supplies &amp; Materials Total:</b>	<b>143,154</b>	<b>91,421</b>						
522 Bldg. Improv. (Done Maint. Dept.)	117,697	224,912		71,214		312,708		
<b>5XX Capital Outlay Total:</b>	<b>117,697</b>	<b>224,912</b>		<b>71,214</b>		<b>312,708</b>		
<b>2540 Operation Of Plant Services Total:</b>	<b>717,561</b>	<b>741,999</b>		<b>1,171,214</b>		<b>1,768,895</b>		
<b>2541 Facilities Management</b>								
112 Classified Salaries	88,195	93,473	3.000	136,178	3.000	141,935		
113 Administrators	123,938	133,634	1.300	136,583	1.300	139,771		
114 Classified Supervisors	35,400	32,917	0.500	34,925	0.500	37,311		
118 Professional Salaries	342,447	434,424	6.380	560,852	5.250	486,702		
139 Cell Phone Stipend	4,675	5,081						
<b>1XX Salaries Total:</b>	<b>594,656</b>	<b>699,530</b>	<b>11.180</b>	<b>868,538</b>	<b>10.050</b>	<b>805,719</b>		
211 PERS Employer Contribution	140,780	155,815		231,639		203,444		
213 PERS Tier 3 OPSRP	5,157							
214 PERS Debt Service	31,741	34,211						
220 Social Security Administration	44,346	52,172		66,443		61,206		

# Program Budget Detail

Capital Projects Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation	2,512	6,174		7,817		6,446		
232 State Unemployment Insurance	2,319	2,728		2,606		1,692		
241 Professional Dues	185	621		12,466		11,610		
243 Tax Sheltered Annuities	30,283	28,393		36,391		31,952		
244 Insurance Benefits	116,398	118,235		159,841		145,350		
2XX Employee Benefits Total:	373,721	398,350		517,203		461,700		
342 Travel & Exp. Out Of District		969						
345 Food/Meals/Snacks		761						
353 Postage	4							
354 Advertising		416						
389 Other Non-Instruc.Prof.&Tech. Serv	708							
3XX Purchased Services Total:	711	2,146						
460 Non-Consumable Supplies	3,798	4,331						
470 Computer Software		268						
480 Computer Hardware		6,459						
4XX Supplies & Materials Total:	3,798	11,058						
542 Replacement Equipment Purchases		22,869						
5XX Capital Outlay Total:		22,869						
640 Dues And Fees	50							
6XX Other Objects Total:	50							
2541 Facilities Management Total:	972,936	1,133,953	11.180	1,385,741	10.050	1,267,419		
2542 Building Div Services								
112 Classified Salaries	637,127	671,501	15.000	684,261	15.000	713,599		
124 Temps-Classified Salaries	15,961	8,974						
132 Nonlicensed Salaries O/T	8,937	5,829						
139 Cell Phone Stipend		159						
1XX Salaries Total:	662,025	686,463	15.000	684,261	15.000	713,599		
211 PERS Employer Contribution	123,023	151,111		182,492		180,184		
213 PERS Tier 3 OPSRP	15,729							
214 PERS Debt Service	31,371	34,544						
220 Social Security Administration	49,324	51,422		52,346		54,590		
231 Worker's Compensation	22,963	29,218		29,423		29,971		
232 State Unemployment Insurance	2,579	2,689		2,053		1,499		
243 Tax Sheltered Annuities	6,356	7,032		2,700		2,700		
244 Insurance Benefits	192,007	189,362		217,200		219,150		
2XX Employee Benefits Total:	443,352	465,377		486,214		488,094		
460 Non-Consumable Supplies	23,131	1,832						
4XX Supplies & Materials Total:	23,131	1,832						

# Program Budget Detail

Capital Projects Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
541 Initial & Addnl. Equip. Purchases		16,589						
542 Replacement Equipment Purchases	103,552							
5XX Capital Outlay Total:	103,552	16,589						
877 Preventative Maintenance	29,456	32,515		20,628		100,000		
8XX Maintenance Supplies Total:	29,456	32,515		20,628		100,000		
2542 Building Div Services Total:	1,261,517	1,202,777	15.000	1,191,103	15.000	1,301,693		
2543 Grounds Division Services								
460 Non-Consumable Supplies	4,760	1,232						
4XX Supplies & Materials Total:	4,760	1,232						
541 Initial & Addnl. Equip. Purchases		13,264						
542 Replacement Equipment Purchases	68,989			911,000		724,000		
5XX Capital Outlay Total:	68,989	13,264		911,000		724,000		
2543 Grounds Division Services Total:	73,749	14,496		911,000		724,000		
2546 Security Services								
112 Classified Salaries	41,343	43,805	1.000	44,900				
139 Cell Phone Stipend	265	636						
1XX Salaries Total:	41,608	44,441	1.000	44,900				
211 PERS Employer Contribution	10,070	10,680		11,975				
214 PERS Debt Service	2,194	2,308						
220 Social Security Administration	3,085	3,178		3,435				
231 Worker's Compensation	1,488	1,878		1,931				
232 State Unemployment Insurance	161	166		135				
243 Tax Sheltered Annuities	504	548		180				
244 Insurance Benefits	12,666	12,720		14,480				
2XX Employee Benefits Total:	30,167	31,478		32,135				
2546 Security Services Total:	71,775	75,919	1.000	77,035				
2548 Care Of Buildings Services								
112 Classified Salaries	26,799	36,778	2.250	50,970	2.250	54,257		
122 Subs-Classified Salaries	5,381	10,154						
1XX Salaries Total:	32,180	46,932	2.250	50,970	2.250	54,257		
211 PERS Employer Contribution	5,260	7,639		13,594		13,700		
213 PERS Tier 3 OPSRP	682							
214 PERS Debt Service	1,383	1,828						
220 Social Security Administration	2,409	3,490		3,899		4,151		
231 Worker's Compensation	1,148	2,011		2,192		2,279		
232 State Unemployment Insurance	125	182		153		114		
243 Tax Sheltered Annuities	92	134		405		405		

# Program Budget Detail

Capital Projects Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
244 Insurance Benefits	16,830	22,333		32,580		32,873		
2XX Employee Benefits Total:	27,928	37,617		52,823		53,521		
460 Non-Consumable Supplies	13,006	37,195						
4XX Supplies & Materials Total:	13,006	37,195						
541 Initial & Addnl. Equip. Purchases	6,563	13,500						
5XX Capital Outlay Total:	6,563	13,500						
2548 Care Of Buildings Services Total:	79,677	135,244	2.250	103,793	2.250	107,778		
2551 Transportation Services								
460 Non-Consumable Supplies		47,608						
4XX Supplies & Materials Total:		47,608						
2551 Transportation Services Total:		47,608						
2554 Vehicle Purch.Serv. & Maint.Se								
564 Buses And Capital Bus Improvements	831,894	2,188,846		2,944,000		2,032,000		
5XX Capital Outlay Total:	831,894	2,188,846		2,944,000		2,032,000		
2554 Vehicle Purch.Serv. & Maint.Se Total:	831,894	2,188,846		2,944,000		2,032,000		
2660 Technology								
111 Licensed Salaries		3,991						
112 Classified Salaries	86,335	64,572	2.000	63,954				
113 Administrators	1,229	16,559	0.134	16,311	0.134	16,812		
114 Classified Supervisors	65,573	52,375	0.300	29,309	0.300	30,640		
118 Professional Salaries	145,151	91,327	0.500	43,407	0.500	44,466		
124 Temps-Classified Salaries	261							
128 Temp-Admin Salaries		158						
131 Licensed Salaries-Add'l		1,059						
132 Nonlicensed Salaries O/T	27,225	0						
139 Cell Phone Stipend	1,208	672						
1XX Salaries Total:	326,982	230,712	2.934	152,981	0.934	91,917		
211 PERS Employer Contribution	81,908	48,893		40,800		23,209		
213 PERS Tier 3 OPSRP	5,990							
214 PERS Debt Service	9,962	11,207						
220 Social Security Administration	25,230	17,888		11,703		6,600		
231 Worker's Compensation	2,247	2,189		1,377		735		
232 State Unemployment Insurance	1,449	936		459		193		
241 Professional Dues	1,208			1,338		1,338		
243 Tax Sheltered Annuities	10,229	6,992		4,632		4,102		
244 Insurance Benefits	61,835	48,229		42,251		13,450		
2XX Employee Benefits Total:	200,058	136,334		102,559		49,627		

# Program Budget Detail

Capital Projects Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
319 Other Instruc.Prof.& Tech.Service		280						
342 Travel & Exp. Out Of District		934						
345 Food/Meals/Snacks		75						
383 Architect/Engineer Services		2,974						
389 Other Non-Instruc.Prof.&Tech. Serv		307,831		200,000		300,000		
3XX Purchased Services Total:	312,093	90,016		200,000		300,000		
410 Supplies	24,491	39,055						
421 Textbooks		11,935						
432 Reference Books		2,057						
460 Non-Consumable Supplies	308,748	90,697						
470 Computer Software	95,907	15,544						
480 Computer Hardware	491,146	410,976		514,000		680,000		
4XX Supplies & Materials Total:	922,349	568,207		514,000		680,000		
541 Initial & Addnl. Equip. Purchases		14,997		735,000		700,000		
550 Technology	59,267	182,292		3,810,000		1,000,000		
5XX Capital Outlay Total:	59,267	197,288		4,545,000		1,700,000		
640 Dues And Fees	169							
6XX Other Objects Total:	169							
2660 Technology Total:	1,820,918	1,222,557	2.934	5,514,540	0.934	2,821,544		
2665 Site-Based Technology								
410 Supplies	31,878	35,568						
460 Non-Consumable Supplies	83,783	125,849						
470 Computer Software	690	5,529						
480 Computer Hardware	1,669,676	3,051,238						
4XX Supplies & Materials Total:	1,786,028	3,218,184						
2665 Site-Based Technology Total:	1,786,028	3,218,184						
2700 District Retirement								
249 District Retirement Fund	25,845	19,103						
2XX Employee Benefits Total:	25,845	19,103						
2700 District Retirement Total:	25,845	19,103						
2XXX Support Services Total:	8,381,227	10,716,805	32.364	16,297,425	28.234	11,171,029		
3100 Food Services								
480 Computer Hardware				1		1		
4XX Supplies & Materials Total:				1		1		

# Program Budget Detail

Capital Projects Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
3100 Food Services Total:					1		1	
4111 Service Area Direction								
345 Food/Meals/Snacks		1						
353 Postage		358		312				
389 Other Non-Instruc.Prof.&Tech. Serv				4,190				
3XX Purchased Services Total:		359		4,502				
410 Supplies		840		783				
440 Periodicals				230				
460 Non-Consumable Supplies		2,992						
470 Computer Software		719		900				
4XX Supplies & Materials Total:		4,781		1,913				
640 Dues And Fees				50				
6XX Other Objects Total:				50				
4111 Service Area Direction Total:		5,141		6,465				
4120 Site Improvements								
324 Rentals				82				
354 Advertising		2,108		1,850				
383 Architect/Engineer Services		106,923		171,288				
389 Other Non-Instruc.Prof.&Tech. Serv		382,773		666,731				
3XX Purchased Services Total:		491,804		839,950				
410 Supplies		1,648		1,977				
460 Non-Consumable Supplies		132,759		43,837				
470 Computer Software		417						
4XX Supplies & Materials Total:		134,824		45,814				
531 Improvement Of Sites		1,082,516		3,184,846		2,260,000	2,170,000	
541 Initial & Addnl. Equip. Purchases				45,553				
5XX Capital Outlay Total:		1,082,516		3,230,399		2,260,000	2,170,000	
4120 Site Improvements Total:		1,709,144		4,116,163		2,260,000	2,170,000	
4150 Capital Building Improvement								
112 Classified Salaries		2,328						
128 Temp-Admin Salaries				7,474				
131 Licensed Salaries-Add'l		13,825						
132 Nonlicensed Salaries O/T		2,912						
1XX Salaries Total:		19,065		7,474				
211 PERS Employer Contribution		3,558						
213 PERS Tier 3 OPSRP				967				
214 PERS Debt Service				995				

# Program Budget Detail

Capital Projects Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	1,442	572						
231 Worker's Compensation	132	70						
232 State Unemployment Insurance	75	30						
243 Tax Sheltered Annuities	247							
244 Insurance Benefits	4,637							
<b>2XX Employee Benefits Total:</b>	<b>12,054</b>	<b>671</b>						
324 Rentals	5,325	1,138						
354 Advertising	4,566	6,500						
382 Legal Services	4,600	11,275						
383 Architect/Engineer Services	2,543,674	5,835,834						
389 Other Non-Instruc.Prof.&Tech. Serv	1,042,747	2,071,303		1,561,892		2,194,000		
<b>3XX Purchased Services Total:</b>	<b>3,600,912</b>	<b>7,926,051</b>		<b>1,561,892</b>		<b>2,194,000</b>		
410 Supplies	19,705	50,648						
460 Non-Consumable Supplies	618,679	664,466						
470 Computer Software	12,861							
480 Computer Hardware	14,728							
<b>4XX Supplies &amp; Materials Total:</b>	<b>665,972</b>	<b>715,114</b>						
521 New Buildings		11,694,708		63,253,078		54,000,000		
522 Bldg. Improv. (Done Maint. Dept.)	3,464,123	5,209,844		7,364,463		5,588,831		
541 Initial & Addnl. Equip. Purchases	5,853			400,000		300,000		
542 Replacement Equipment Purchases	9,473	197,604						
<b>5XX Capital Outlay Total:</b>	<b>3,479,450</b>	<b>17,102,157</b>		<b>71,017,542</b>		<b>59,888,831</b>		
<b>4150 Capital Building Improvement Total:</b>	<b>7,777,452</b>	<b>25,751,467</b>		<b>72,579,434</b>		<b>62,082,831</b>		
5110 Long-Term Debt Service								
610 Principal	832,586	740,211		642,075		2,865,559		
621 Interest						18,750		
622 Interest/Buses	101,439	77,810		56,994		39,557		
<b>6XX Other Objects Total:</b>	<b>934,025</b>	<b>818,021</b>		<b>699,069</b>		<b>2,923,866</b>		
<b>5110 Long-Term Debt Service Total:</b>	<b>934,025</b>	<b>818,021</b>		<b>699,069</b>		<b>2,923,866</b>		
5200 Transfers Of Funds								
710 Fund Modifications	1,000,000	327,730		206,802		2		
<b>7XX Transfers Total:</b>	<b>1,000,000</b>	<b>327,730</b>		<b>206,802</b>		<b>2</b>		
<b>5200 Transfers Of Funds Total:</b>	<b>1,000,000</b>	<b>327,730</b>		<b>206,802</b>		<b>2</b>		
6110 Contingency Fund								
810 Planned Reserve				10,927		10,880		
<b>810 Planned Reserve Total:</b>				<b>10,927</b>		<b>10,880</b>		



# Program Budget Detail

Capital Projects Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
6110 Contingency Fund Total:				10,927		10,880		
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	39,723,364	93,087,975						
820 Unapp.Ending Fund Bal. Total:	39,723,364	93,087,975						
7000 Reserves And Fund Balances Total:	39,723,364	93,087,975						
Total Requirements:	60,591,999	135,051,039	32.364	92,053,659	28.234	78,358,610		

# Program Budget Detail

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

## Nutrition Services Fund

Nutrition Services Fund  
Resources

	Actual Revenues		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
21612 Type A Lunches	810,527	807,397		829,625		803,000		
21622 Ala Carte Lunches	169,927	156,775		178,200		161,000		
21630 Special Functions	165,691	180,298		193,000		183,000		
21631 Banquet & Dinner Revenue	52,640	38,202		52,500				
21990 Miscellaneous Local Revenue	125,000	37,878				51,361		
23102 Matching Funds	43,292	41,606		45,000		40,000		
23299 Other Restricted Grants-In-Aid	11,740	12,758		12,600		56,000		
23990 Other Revenue From State Sources		538						
24511 Lunch Subsidy	2,106,552	2,188,189		2,412,551		2,395,000		
24512 Breakfast Subsidy	680,071	747,941		806,000		795,000		
24513 Snack Subsidy	87,702	111,329		110,000		126,000		
24911 Value Of Commodities Received	226,338	242,446		245,000		300,000		
25200 Transfers From Other Funds	222,109	150,941		164,901		169,494		
25400 Net Working Capital	74,584	74,585						
<b>Total Resources:</b>	<b>4,776,175</b>	<b>4,790,883</b>		<b>5,049,377</b>		<b>5,079,855</b>		

# Program Budget Detail

Nutrition Services Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>2521 Financial &amp; Support Services</b>								
112 Classified Salaries	26,882							
1XX Salaries Total:	26,882							
211 PERS Employer Contribution	6,499							
214 PERS Debt Service	1,380							
220 Social Security Administration	1,997							
231 Worker's Compensation	127							
232 State Unemployment Insurance	104							
243 Tax Sheltered Annuities	329							
244 Insurance Benefits	7,157							
2XX Employee Benefits Total:	17,593							
389 Other Non-Instruc.Prof.&Tech. Serv	2,836	2,927		1				
3XX Purchased Services Total:	2,836	2,927		1				
<b>2521 Financial &amp; Support Services Total:</b>	<b>47,312</b>	<b>2,927</b>		<b>1</b>				
<b>2700 District Retirement</b>								
249 District Retirement Fund	19,667	13,378						
2XX Employee Benefits Total:	19,667	13,378						
<b>2700 District Retirement Total:</b>	<b>19,667</b>	<b>13,378</b>						
<b>2XXX Support Services Total:</b>	<b>66,979</b>	<b>16,304</b>		<b>1</b>				
<b>3100 Food Services</b>								
112 Classified Salaries	1,068,771	1,088,244	53.791	1,065,517	55.176	1,132,772		
114 Classified Supervisors	29,771	31,992	0.500	32,664	0.500	33,461		
122 Subs-Classified Salaries	110,641	88,389		104,832		99,050		
124 Temps-Classified Salaries	14,311	21,201		43,680		41,050		
132 Nonlicensed Salaries O/T	7,407	12,721						
139 Cell Phone Stipend	778	930		550		550		
1XX Salaries Total:	1,231,678	1,243,477	54.291	1,247,243	55.676	1,306,883		
211 PERS Employer Contribution	218,786	239,008		292,885		294,474		
213 PERS Tier 3 OPSRP	14,436							
214 PERS Debt Service	52,437	53,885						
220 Social Security Administration	86,166	86,879		95,372		99,934		
231 Worker's Compensation	36,213	44,998		44,568		45,366		
232 State Unemployment Insurance	4,468	4,562		3,740		2,743		
241 Professional Dues				600		600		
242 Physical Examinations	2,027	1,527						
243 Tax Sheltered Annuities	7,582	7,924		11,757		12,032		
244 Insurance Benefits	653,733	673,396		786,009		813,321		
245 Other Benefits	3,900							

# Program Budget Detail

Nutrition Services Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
2XX Employee Benefits Total:	1,079,747	1,112,179		1,234,931		1,268,470		
322 Repairs & Maint.Svcs.(On Contract)	42,294	50,000		50,000		50,000		
324 Rentals				2,000				
341 Travel - Local In-District	3,526	4,898		1,000		1,000		
342 Travel & Exp. Out Of District	56	200		500		500		
351 Telephone	26	31						
353 Postage	3,664	7,145		8,000		8,000		
389 Other Non-Instruc.Prof.&Tech. Serv	11,954	10,955		13,000		13,000		
3XX Purchased Services Total:	61,520	73,229		74,500		72,500		
410 Supplies	15,324	16,851		2,500		2,500		
414 Soap And Paper	-705	-508						
415 Pacific Office Automation Copies	7,440	7,540		10,000		7,500		
451 Food	1,953,429	2,020,273		2,235,200		2,122,000		
453 Usda Commodities	228,023	243,465		245,000		300,000		
460 Non-Consumable Supplies	18,381	-16,676						
470 Computer Software	1,091	798						
480 Computer Hardware	18,572	-798						
4XX Supplies & Materials Total:	2,241,555	2,270,944		2,492,700		2,432,000		
640 Dues And Fees	110	165						
658 Bad Debt Write-Offs	20,000							
6XX Other Objects Total:	20,110	165						
3100 Food Services Total:	4,634,611	4,699,994	54.291	5,049,374	55.676	5,079,853		
6110 Contingency Fund								
810 Planned Reserve				1		1		
810 Planned Reserve Total:				1		1		
6110 Contingency Fund Total:				1		1		
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	74,585	74,585		1		1		
820 Unapp.Ending Fund Bal. Total:	74,585	74,585		1		1		
7000 Reserves And Fund Balances Total:	74,585	74,585		1		1		
Total Requirements:	4,776,175	4,790,883	54.291	5,049,377	55.676	5,079,855		

# Program Budget Detail

## Insurance Reserve Fund

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

Insurance Reserve Fund Resources	Actual Revenues		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
21510 Interest On Investments	30,330	28,854		22,000		22,000		
21960 Recovery Of Prior Year Expenditures	170,723							
21992 Other Local Reimbursements		5,847		9,000		9,000		
21994 Insurance Reimbursements	8,497	4,659		15,000		15,000		
21999 Miscellaneous	28,633,845	29,506,129		31,497,519		32,595,698		
23990 Other Revenue From State Sources	310,963	291,932		300,000		300,000		
25200 Transfers From Other Funds	1,092,104	1,127,316		1,125,001		1,125,000		
25400 Net Working Capital	8,356,676	8,180,201		6,908,919		9,156,419		
<b>Total Resources:</b>	<b>38,603,137</b>	<b>39,144,938</b>		<b>39,877,439</b>		<b>43,223,117</b>		

# Program Budget Detail

Insurance Reserve Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
1121 Regular Middle School Program								
410 Supplies				1,000		1		
4XX Supplies & Materials Total:				1,000		1		
1121 Regular Middle School Program Total:				1,000		1		
1XXX Instruction Total:				1,000		1		
2311 Board Of Directors Expenses								
394 Unemployment Consultant	7,648	8,327		8,000		6,000		
3XX Purchased Services Total:	7,648	8,327		8,000		6,000		
2311 Board Of Directors Expenses Total:	7,648	8,327		8,000		6,000		
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	888,433	764,245		730,000		750,000		
232 State Unemployment Insurance	94,848	167,483		200,000		200,000		
242 Physical Examinations				2,000		2,000		
244 Insurance Benefits	25,864,457	25,581,387		29,204,710		29,399,806		
246 Long Term Disability Ins	229,492	245,110		250,000		250,000		
247 Term Life	152,600	154,614		200,000		200,000		
2XX Employee Benefits Total:	27,230,409	26,912,839		30,586,710		30,801,806		
324 Rentals		167						
342 Travel & Exp. Out Of District		419						
345 Food/Meals/Snacks	308			2,500		1,500		
346 In-District Expense	511	491		500		500		
351 Telephone	2,652	2,704		3,000		3,000		
353 Postage	736	296		2,000		2,000		
389 Other Non-Instruc.Prof.&Tech. Serv	739,296	847,472		923,000		848,000		
3XX Purchased Services Total:	743,502	851,549		931,000		855,000		
410 Supplies	207,212	173,000		11,000		176,000		
460 Non-Consumable Supplies	5,589	2,455		500		2,500		
470 Computer Software		24						
480 Computer Hardware	220	750						
4XX Supplies & Materials Total:	213,021	176,230		11,500		178,500		
522 Bldg. Improv. (Done Maint. Dept.)		2,765						

# Program Budget Detail

Insurance Reserve Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
5XX Capital Outlay Total:		2,765						
640 Dues And Fees		36						
6XX Other Objects Total:		36						
2529 Other Fiscal Services Total:	28,188,079	27,943,418		31,529,210		31,835,306		
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							
2544 Building Maint Improvements Total:	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	7,656	8,008	0.250	8,008	0.250	8,343		
1XX Salaries Total:	7,656	8,008	0.250	8,008	0.250	8,343		
211 PERS Employer Contribution	1,825	1,901		2,136		2,107		
214 PERS Debt Service	392	411						
220 Social Security Administration	579	611		613		638		
231 Worker's Compensation	282	346		344		350		
232 State Unemployment Insurance	30	32		24		18		
243 Tax Sheltered Annuities				45		45		
244 Insurance Benefits	3,180	3,180		3,620		3,653		
2XX Employee Benefits Total:	6,287	6,481		6,782		6,810		
2548 Care Of Buildings Services Total:	13,943	14,489	0.250	14,790	0.250	15,154		

# Program Budget Detail

Insurance Reserve Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
2554 Vehicle Purch.Serv. & Maint.Se								
655 Judg.& SettleM.Against The Distric	22,096	4,302		40,000		30,000		
6XX Other Objects Total:	22,096	4,302		40,000		30,000		
2554 Vehicle Purch.Serv. & Maint.Se Total:	22,096	4,302		40,000		30,000		
2641 Hr Service Area Direction								
111 Licensed Salaries	73,293	70,535	1.000	75,017	1.000	74,887		
112 Classified Salaries	144,551	158,090	4.000	180,613	4.250	202,611		
113 Administrators	109,027	70,632	1.000	91,111	1.000	93,334		
118 Professional Salaries	42,153	99,820	1.330	96,364	1.330	82,953		
121 Subs-Licensed Salaries	2,041	1,779		500				
122 Subs-Classified Salaries	9,607	3,199				1,000		
124 Temps-Classified Salaries	52,295	23,808		20,000		20,000		
131 Licensed Salaries-Add'l	2,378	2,223						
132 Nonlicensed Salaries O/T	124							
139 Cell Phone Stipend	1,655	675		900		900		
1XX Salaries Total:	437,124	430,761	7.330	464,505	7.580	475,686		
211 PERS Employer Contribution	65,872	78,426		115,242		114,581		
213 PERS Tier 3 OPSRP	10,016							
214 PERS Debt Service	17,168	17,944						
220 Social Security Administration	33,024	31,801		33,056		34,715		
231 Worker's Compensation	1,757	4,132		3,889		3,630		
232 State Unemployment Insurance	1,727	1,663		1,296		953		
241 Professional Dues	899	2,137		3,296		3,371		
243 Tax Sheltered Annuities	7,457	15,612		12,213		12,664		
244 Insurance Benefits	91,738	90,344		105,336		116,355		
2XX Employee Benefits Total:	229,658	242,059		274,328		286,269		
321 Equip. Rep.(Not On Serv. Contract)	157							
322 Repairs & Maint.Svcs.(On Contract)	8,726	10,498		20,500		11,000		
341 Travel - Local In-District	681	772		750		1,000		
342 Travel & Exp. Out Of District	1,137	1,773		2,500		7,500		
345 Food/Meals/Snacks	84	440						
346 In-District Expense	9,550	737		1,000		1,000		
353 Postage	100	3,222		3,300		3,300		
389 Other Non-Instruc.Prof.&Tech. Serv	10,929	70,237		31,000		45,000		
395 Fringe Benefits Consultant	20,000			20,000		20,000		
3XX Purchased Services Total:	51,364	87,679		79,050		88,800		
410 Supplies	17,752	31,297		8,500		30,000		
415 Pacific Office Automation Copies	176							
440 Periodicals	168	108						
460 Non-Consumable Supplies	2,440	12,803		2,500		5,000		
470 Computer Software	4,815	4,891		5,000		5,000		
480 Computer Hardware	1,552	897		2,000		2,000		



# Program Budget Detail

Insurance Reserve Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
4XX Supplies & Materials Total:	26,903	49,996		18,000		42,000		
564 Buses And Capital Bus Improvements	33,470							
5XX Capital Outlay Total:	33,470							
640 Dues And Fees	425	595		1,000		1,000		
6XX Other Objects Total:	425	595		1,000		1,000		
892 Building Safety	9,300			65,000		65,000		
8XX Maintenance Supplies Total:	9,300			65,000		65,000		
2641 Hr Service Area Direction Total:	788,244	811,090	7.330	901,883	7.580	958,754		
2690 Claims								
321 Equip. Rep.(Not On Serv. Contract)		26						
382 Legal Services	250							
3XX Purchased Services Total:	250	26						
410 Supplies		191		500		500		
460 Non-Consumable Supplies	2,118	8,639		20,000		20,000		
480 Computer Hardware	12,897	7,518						
4XX Supplies & Materials Total:	15,015	16,347		20,500		20,500		
541 Initial & Addnl. Equip. Purchases		3,202						
542 Replacement Equipment Purchases	13,337							
5XX Capital Outlay Total:	13,337	3,202						
655 Judg.& Settlem.Against The Distric	41,882	5,855		450,000		450,000		
6XX Other Objects Total:	41,882	5,855		450,000		450,000		
2690 Claims Total:	70,484	25,431		470,500		470,500		
2700 District Retirement								
249 District Retirement Fund	11,125	6,747						
2XX Employee Benefits Total:	11,125	6,747						
2700 District Retirement Total:	11,125	6,747						
2XXX Support Services Total:	29,105,513	28,813,804	7.580	32,964,382	7.830	33,315,714		
3100 Food Services								
410 Supplies				1,000		1		
4XX Supplies & Materials Total:				1,000		1		

# Program Budget Detail

Insurance Reserve Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
3100 Food Services Total:				1,000		1		
5200 Transfers Of Funds								
710 Fund Modifications	1,317,424	1,401,304		560,001		531,001		
7XX Transfers Total:	1,317,424	1,401,304		560,001		531,001		
5200 Transfers Of Funds Total:	1,317,424	1,401,304		560,001		531,001		
6110 Contingency Fund								
810 Planned Reserve				500,000		500,000		
810 Planned Reserve Total:				500,000		500,000		
6110 Contingency Fund Total:				500,000		500,000		
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	8,180,201	8,929,830		5,851,055		8,876,400		
820 Unapp.Ending Fund Bal. Total:	8,180,201	8,929,830		5,851,055		8,876,400		
7000 Reserves And Fund Balances Total:	8,180,201	8,929,830		5,851,055		8,876,400		
Total Requirements:	38,603,137	39,144,938	7.580	39,877,439	7.830	43,223,117		

# Program Budget Detail

## Postemployment Benefits Fund

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

Postemployment Benefits Fund  
Resources

	Actual Revenues		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
21999 Miscellaneous	3,820,846	2,500,576		1,500,000		1,500,000		
25400 Net Working Capital	1,503,580	3,062,576		2,296,099		2,806,324		
<b>Total Resources:</b>	<b>5,324,426</b>	<b>5,563,153</b>		<b>3,796,099</b>		<b>4,306,324</b>		

# Program Budget Detail

Postemployment Benefits Fund  
Requirements

Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>2710 Retirement - Certified</b>								
116 Early Retirement Pay	703,382	552,023		420,000		400,000		
1XX Salaries Total:	703,382	552,023		420,000		400,000		
220 Social Security Administration	32,352	24,581		32,130		30,600		
244 Insurance Benefits	1,277,940	1,425,206		1,260,000		1,200,000		
2XX Employee Benefits Total:	1,310,292	1,449,788		1,292,130		1,230,600		
389 Other Non-Instruc.Prof.&Tech. Serv		524						
3XX Purchased Services Total:		524						
<b>2710 Retirement - Certified Total:</b>	<b>2,013,674</b>	<b>2,002,335</b>		<b>1,712,130</b>		<b>1,630,600</b>		
<b>2720 Retirement - Administrators</b>								
116 Early Retirement Pay	52,475	21,628		30,000		20,000		
1XX Salaries Total:	52,475	21,628		30,000		20,000		
220 Social Security Administration	2,200	690		2,295		1,530		
244 Insurance Benefits	54,304	61,393		60,000		55,000		
2XX Employee Benefits Total:	56,504	62,082		62,295		56,530		
<b>2720 Retirement - Administrators Total:</b>	<b>108,979</b>	<b>83,710</b>		<b>92,295</b>		<b>76,530</b>		
<b>2730 Retirement - Classified</b>								
116 Early Retirement Pay	29,141	28,252		20,000		20,000		
1XX Salaries Total:	29,141	28,252		20,000		20,000		
220 Social Security Administration	2,303	1,981		1,530		1,530		
244 Insurance Benefits	107,753	160,360		160,000		160,000		
2XX Employee Benefits Total:	110,055	162,341		161,530		161,530		
<b>2730 Retirement - Classified Total:</b>	<b>139,196</b>	<b>190,593</b>		<b>181,530</b>		<b>181,530</b>		
<b>2XXX Support Services Total:</b>	<b>2,261,850</b>	<b>2,276,638</b>		<b>1,985,955</b>		<b>1,888,660</b>		
<b>5200 Transfers Of Funds</b>								
710 Fund Modifications				1		1		
7XX Transfers Total:				1		1		
<b>5200 Transfers Of Funds Total:</b>				<b>1</b>		<b>1</b>		
<b>6110 Contingency Fund</b>								
810 Planned Reserve				400,000		400,000		

# Program Budget Detail

Postemployment Benefits Fund  
Requirements

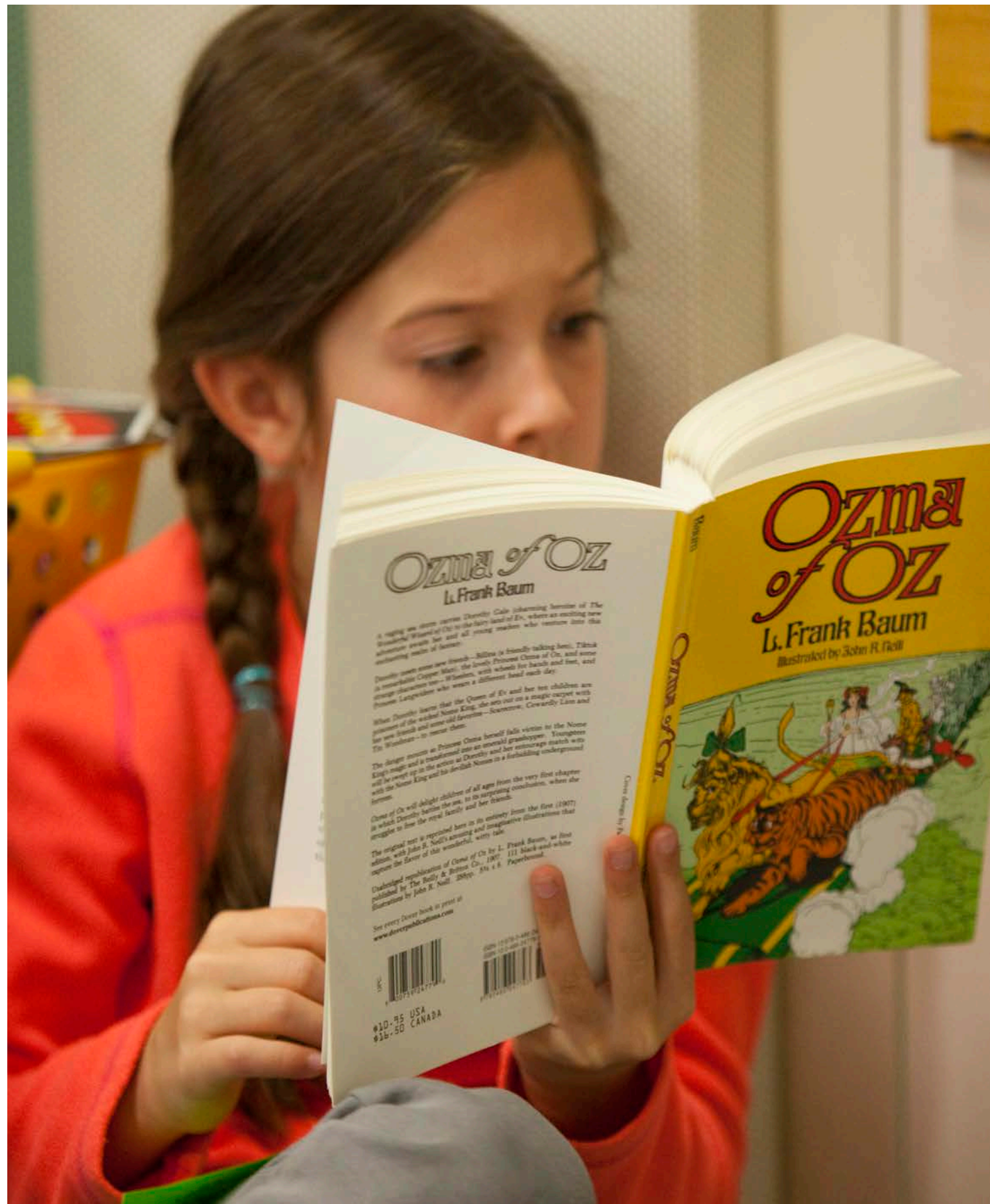
Program Budget Detail - Proposed  
July 1, 2016 to June 30, 2017

	Actual Expenditures		2015 - 2016		2016 - 2017 Budget			
	2013 - 2014	2014 - 2015	FTE	Budget	FTE	Proposed	Approved	Adopted
810 Planned Reserve Total:				400,000		400,000		
6110 Contingency Fund Total:				400,000		400,000		
7000 Reserves And Fund Balances								
820 Unappropriated Ending Fund Balance	3,062,576	3,286,515		1,410,143		2,017,663		
820 Unapp.Ending Fund Bal. Total:	3,062,576	3,286,515		1,410,143		2,017,663		
7000 Reserves And Fund Balances Total:	3,062,576	3,286,515		1,410,143		2,017,663		
Total Requirements:	5,324,426	5,563,153		3,796,099		4,306,324		

# 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 2016-17, 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 and 2015-16 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. In the last two years District-wide enrollment has been increasing, but the District had experienced declining enrollment for approximately 20 years before this. We hope that the current trend in enrollment will continue, but there is no guarantee that growth will be sustained or achieve the levels estimated for this forecast.

### ***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.

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, 2013 and 2015, 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.

# Financial Forecast

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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 there is no current legislation pending to extend this act beyond 2015-16 the forecast does not include a Federal Forest Fee revenue estimate for 2016-17 or future years.

## ***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 could 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 2016-17, with an estimated 2,201 students qualifying for special education services, the District's percentage of students with disabilities is 13.0% (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 2015-16 a total cost for high cost students of approximately \$1.84 million was estimated.

The table below shows the number of high cost students since 2009-10.

Year	Number of students cost >\$30,000
2009-10	166
2010-11	168
2011-12	162
2012-13	160
2013-14	160
2014-15	159
2015-16 est.	160

The state may change this funding model in the future, which may positively or negatively affect the District's revenue.

# Financial Forecast

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## ***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 are estimated to increase by 4.76% beginning in 2017-18. While this will not affect the 2016-17 budget, it will require careful planning over the next year to mitigate the impact of this increase on District operations.

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 were incorporated into the 2015-16 budget through a supplemental budget action, 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.

## ***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.

# Financial Forecast

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## ***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. The District is now experiencing a period of growth, however, and several neighborhood schools are at or above capacity. Over the next year the District and Board will be exploring options to address this growth, including a review of the District's open enrollment policy and its impact on individual schools.

# Financial Forecast

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## Five Year General Fund Forecast, as of December 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 2015-16 Current Budget presented in the first column of the 5-year forecast represents the District’s 2015-16 Adopted Budget, approved by the School Board on June 24, 2015, amended by 2015-16 Supplemental Budget #1, approved on December 2, 2015, and revised to reflect new estimates of property tax and State School Fund revenues.

**Annual Surplus: \$5.15 million** (assuming no further contingency or reserve spending in 2015-16 – will be carried forward to address deficits in 2016-17 and 2017-18)

#### 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 \$7.38 billion. Unlike the previous biennium, \$7.258 billion will be split evenly between 2015-16 and 2016-17, and the remaining \$118 million is expected to be available in 2016-17 to fund district operations. The District will benefit from this additional resource in 2016-17, as well as a small increase in enrollment over the previous year (21 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 Surplus: \$3.15 million**

#### 2017-18

##### *Revenue*

- **State School Fund (SSF) Grants** – This forecast assumes an 8% growth in state funding available to K-12 education for the 2017-19 biennium. As a result, statewide SSF revenues are estimated to be \$7.97 billion (an increase of \$0.59 billion over current 2015-17 funding of \$7.38 billion). As this is the first year of the biennium, we have assumed 49% of the K-12 budget estimated for the 2017-19 biennium will be

# Financial Forecast

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available. However, a small estimated enrollment decline of 40 students 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 \$1.12 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 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 4.76% beginning in 2017-18. This will increase PERS costs for the District by an estimated \$4.22 million.

**Annual Deficit: \$1.25 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). The District is also expected to benefit from an estimated enrollment increase of 95 students over the previous year.

### *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: \$0.38 million**

## **2019-20**

### *Revenue*

- **State School Fund (SSF) Grants** – This forecast assumes an 8% growth in state funding available to K-12 education for the 2019-21 biennium. As a result, statewide SSF revenues are estimated to be \$8.60 billion (an increase of \$0.63 billion over current 2017-19 funding of \$7.97 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.

## *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>.
- **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. Given current investment earnings trends and pension liability assumptions it is highly likely that PERS rates will increase substantially in 2019-21. This forecast assumes the rate will increase by another 4.76% beginning in 2019-20. This will increase PERS costs for the District by an estimated \$4.38 million.

**Annual Deficit: \$1.43 million**



# Financial Forecast

## Summary Forecast

IMPACT ON OPERATIONS (in thousands)		2015-16 Current Budget	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
<b>Total District Revenues</b>	(1)	\$161,378	\$167,496	\$173,889	\$180,618	\$187,041
<b>Expenditures</b>						
Operating Expenditures	(2)	\$160,849	\$166,830	\$175,117	\$178,181	\$185,603
Transfers	(3)	1,258	1,340	1,372	1,372	1,372
Contingency	(4)	2,073	3,337	3,502	3,564	3,712
Board Priorities Reserve	(4)	-	-	-	-	-
Operations Reserve	(4)	1,444	-	-	-	-
Subtotal		165,624	171,507	179,991	183,117	190,687
Projected Underspending	(5)	(3,517)	(2,202)	(2,311)	(2,352)	(2,450)
<b>Total Expenditures</b>		<b>\$162,107</b>	<b>\$169,305</b>	<b>\$177,680</b>	<b>\$180,765</b>	<b>\$188,237</b>
<b>ANNUAL OPERATING SURPLUS / (DEFICIT)</b>		<b>(\$729)</b>	<b>(\$1,809)</b>	<b>(\$3,791)</b>	<b>(\$147)</b>	<b>(\$1,196)</b>
<b>Use of Transfers from Reserves to Balance</b>						
Transfer (to) / from General Fund Reserves	(6)	\$4,976	\$4,458	\$2,410	(\$337)	(\$321)
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		-				
<b>Total Transfers (to) / from Reserves</b>		<b>\$5,881</b>	<b>\$4,957</b>	<b>\$2,546</b>	<b>(\$236)</b>	<b>(\$231)</b>
Annual Surplus / (Deficit) Assuming Use of Reserves	(7)	\$5,152	\$3,148	(\$1,245)	(\$383)	(\$1,427)
<b>Corrective Action Required</b>	(8)	<b>\$0</b>	<b>\$0</b>	<b>(\$1,245)</b>	<b>\$0</b>	<b>(\$565)</b>
<b>RESERVES</b>						
<b>Beginning Fund Balance - General Fund</b>	(9)	\$12,238	\$7,262	\$7,956	\$8,694	\$9,031
Transfer to / (from) Reserves		(4,976)	694	738	337	321
<b>Ending Fund Balance - General Fund</b>		<b>\$7,262</b>	<b>\$7,956</b>	<b>\$8,694</b>	<b>\$9,031</b>	<b>\$9,352</b>
% of Total District Revenues		4.50%	4.75%	5.00%	5.00%	5.00%
% Change in Total District Revenues		8.2%	3.8%	3.8%	3.9%	3.6%
% Change in Total Expenditures		6.6%	4.4%	4.9%	1.7%	4.1%

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. As of December 2015 this reserve has been fully expended to fund additional staffing. Funding for a Board Priorities Reserve is not included in 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 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 represents the remaining 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 \$5.15 million in General Fund carry-over funding available to support operations during the next two years. In 2016-17, the reserve percentage will increase to 4.75% and the District will add \$0.69 million to reserves to reach this level.

# Financial Forecast

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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 \$1.25 million in 2017-18 the District would not have to take corrective action until 2019-20.

## **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	2016-17	2017-18	2018-19	2019-20
		Current	Forecast	Forecast	Forecast	Forecast
		Budget				
Property Tax Collections - Current Year	(1)	\$61,629	\$64,094	\$66,656	\$69,323	\$72,096
Property Tax Collections - Prior Year	(2)	1,917	1,979	2,044	2,111	2,181
State School Fund Grants	(3)	77,604	81,397	84,205	87,293	89,810
SSF Local Revenues	(4)	3,030	2,290	2,290	2,290	2,290
<b>Total SSF Formula Revenue</b>		<b>\$144,180</b>	<b>\$149,760</b>	<b>\$155,195</b>	<b>\$161,017</b>	<b>\$166,377</b>
Local Option Levy - Current Year	(5)	11,136	11,765	12,601	13,485	14,420
Local Option Levy - Prior Year		346	361	382	405	428
Other Revenues	(6)	5,716	5,610	5,711	5,711	5,816
<b>TOTAL DISTRICT REVENUES</b>		<b>\$161,378</b>	<b>\$167,496</b>	<b>\$173,889</b>	<b>\$180,618</b>	<b>\$187,041</b>
<b>STATE SCHOOL FUND (SSF) ALLOCATIONS</b>						
<b>Enrollment</b>	(7)					
Enrollment (ADM) - Regular Ed.		16,069.2	16,091.7	16,154.8	16,248.9	16,305.4
Enrollment (ADM) - Charter Schools		800.2	803.6	804.6	804.6	804.6
Total Enrollment (ADM)		16,869.4	16,895.3	16,959.4	17,053.5	17,110.0
<b>Weighted ADM (ADMw) - Extended</b>		<b>19,788.8</b>	<b>19,876.2</b>	<b>19,942.9</b>	<b>20,047.3</b>	<b>20,110.0</b>
<b>State School Fund Grants</b>	(3)					
SSF Formula Revenue per student (ADMw)		\$7,245	\$7,496	\$7,744	\$7,995	\$8,238
% Change in SSF Formula Revenue per student (ADMw)		0.9%	3.5%	3.3%	3.2%	3.0%
SSF Formula Revenue (in thousands)		142,580	148,160	153,595	159,417	164,777
High Cost Disability Grant		1,600	1,600	1,600	1,600	1,600
<b>Net SSF Grants (in thousands)</b>		<b>\$144,180</b>	<b>\$149,760</b>	<b>\$155,195</b>	<b>\$161,017</b>	<b>\$166,377</b>
<b>PROPERTY TAX COLLECTION</b>	(1)					
Assessed Value (Operating Levy AV) (in thousands)		\$13,858,171	\$14,412,498	\$14,988,998	\$15,588,558	\$16,212,100
Projected Annual Increase in Operating Levy AV		4.72%	4.00%	4.00%	4.00%	4.00%
Operating Levy (inside Measure 5 limit)	(1)					
Permanent Tax Rate per \$1,000 of Operating Levy AV	\$4.7485	\$65,806	\$68,438	\$71,175	\$74,022	\$76,983
Compression Loss		(728)	(757)	(788)	(819)	(852)
Taxes Imposed		65,078	67,681	70,387	73,203	76,131
Collection Rate - operating levy		94.68%	94.70%	94.70%	94.70%	94.70%
<b>Net Operating Levy</b>		<b>\$61,629</b>	<b>\$64,094</b>	<b>\$66,656</b>	<b>\$69,323</b>	<b>\$72,096</b>
Annual growth		4.9%	4.0%	4.0%	4.0%	4.0%
Local Option Levy (outside Measure 5 limit)						
Assessed Value (Local Option AV) (in thousands)		\$14,073,373	\$14,636,308	\$15,221,760	\$15,830,631	\$16,463,856
Local Option Tax Rate per \$1,000 of Local Option AV	\$1.5000	\$21,110	\$21,954	\$22,833	\$23,746	\$24,696
Compression Loss		(9,521)	(9,531)	(9,527)	(9,506)	(9,469)
Tax Gap		11,589	12,423	13,306	14,240	15,227
<i>Measure 5 Limit - Proceeds Net of Uncollected Taxes</i>		11,136	11,765	12,601	13,485	14,420
<i>Limit of \$1,000 (increased by 3% per year) per Extended ADMw</i>		25,068	25,934	26,802	27,750	28,672
<i>Limit of 20% of State Resources</i>		28,836	29,952	31,039	32,203	33,275
Collection Rate - local option levy		94.68%	94.70%	94.70%	94.70%	94.70%
<b>Net Local Option Levy</b>		<b>\$11,136</b>	<b>\$11,765</b>	<b>\$12,601</b>	<b>\$13,485</b>	<b>\$14,420</b>
Annual growth		9.7%	5.6%	7.1%	7.0%	6.9%

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 4.0% per year over the forecast period.
- Assessed property values (AV) projected to increase annually by 4.0% 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 1.11% of the permanent tax rate for 2015-16 and beyond.
- Tax collection rates are assumed to be 94.7% throughout the forecast period.
- Included in the State School Fund formula.

### 2. Property Tax Collections – Prior Year

- Estimated at 45% 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 \$7.38 billion in state funding for K-12 schools in the 2015-17 biennium: \$7.258 billion divided equally between 2015-16 and 2016-17, and the remaining \$118 million made available in 2016-17. For the 2017-19 and 2019-21 bienniums, state funding is forecast to grow by 8% 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.
- 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 89% 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 for all years in the forecast. Federal Forest Fees have been included in the 2015-16 balance at 95% of 2014-15 Federal Forest Fee revenue.
- Included in the State School Fund formula.

### 5. Local Option Levy

- Five-year property tax levy of \$1.50/\$1,000 AV to support general operations, renewed November 2014 for 2015 through 2020.

# Financial Forecast

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- Forecast projections are based on 2015-16 tax levy amounts adjusted for steady growth throughout the forecast period (annual assessed property value growth of 4.0% and a 1.7% 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, indirect grant charges, 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 fluctuate throughout the forecast. Projected enrollment for 2015-16 (16,520) will increase slightly to 16,541 in 2016-17. The decline for 2017-18 will be small, with a decrease of only 40 students (16,501). The student count will increase by 95 students in 2018-19 (16,596) and an additional 56 students in 2019-20 brings final enrollment to 16,652.
- 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 Current Budget	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
<b>Employee Compensation Expenditures</b> (1)					
Licensed Employees	\$52,700	5.3% \$55,472	1.5% \$56,294	2.1% \$57,488	1.9% \$58,599
Classified Employees	17,743	1.9% 18,087	6.9% 19,339	1.5% 19,620	1.5% 19,906
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	7.3% 3,369	3.3% 3,479	2.0% 3,547	1.8% 3,612
Staffing Pool	160	160	160	160	160
<b>Total Salaries</b>	<b>\$83,847</b>	4.6% <b>\$87,677</b>	2.7% <b>\$90,057</b>	1.9% <b>\$91,799</b>	1.8% <b>\$93,465</b>
Payroll Costs:					
Licensed	\$18,870	\$19,315	\$22,281	\$22,754	\$25,983
Classified	6,352	6,298	7,654	7,766	8,826
Admin/Supervisors/Professional	3,619	3,687	4,269	4,347	4,961
Substitute/Temporary	592	630	752	768	894
Insurance Benefits	21,673	2.2% 22,150	1.1% 22,383	0.3% 22,441	0.2% 22,475
District Retirement Benefits	1,500	0.0% 1,500	0.0% 1,500	-3.3% 1,450	0.0% 1,450
Other Benefits	1,823	-0.7% 1,810	0.2% 1,813	0.4% 1,820	0.2% 1,824
Total Payroll Costs & Benefits	\$54,429	1.8% \$55,390	9.5% \$60,652	1.1% \$61,346	8.3% \$66,413
<b>Total Employee Compensation</b>	<b>\$138,276</b>	3.5% <b>\$143,067</b>	5.3% <b>\$150,709</b>	1.6% <b>\$153,145</b>	4.4% <b>\$159,878</b>
<b>Non-Compensation Expenditures</b> (2)					
Purchased Services	\$11,441	8.4% \$12,403	2.7% \$12,736	2.0% \$12,997	2.7% \$13,345
Charter School Payments	5,217	4.2% 5,438	3.1% 5,609	3.5% 5,806	3.3% 5,998
Supplies	4,982	-0.2% 4,973	2.4% 5,092	2.8% 5,235	2.4% 5,360
Equipment	60	1.9% 61	1.6% 62	3.2% 64	3.1% 66
Other	872	1.8% 888	2.4% 909	2.8% 934	2.4% 956
<b>Total Non-Compensation Expenditures</b>	<b>\$22,573</b>	5.3% <b>\$23,763</b>	2.7% <b>\$24,408</b>	2.6% <b>\$25,036</b>	2.8% <b>\$25,725</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$160,849</b>	3.7% <b>\$166,830</b>	5.0% <b>\$175,117</b>	1.7% <b>\$178,181</b>	4.2% <b>\$185,603</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>\$2,073</b>	<b>\$3,337</b>	<b>\$3,502</b>	<b>\$3,564</b>	<b>\$3,712</b>
<b>Board Priorities Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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>\$165,624</b>	3.6% <b>\$171,507</b>	4.9% <b>\$179,991</b>	1.7% <b>\$183,117</b>	4.1% <b>\$190,687</b>
Note: Totals may differ due to rounding.					
CPI (U.S. Urban Consumers), December 2015	1.4%	1.8%	2.4%	2.8%	2.4%

# 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 1<sup>st</sup>.
- 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            16.35 FTE increase        (enrollment increase of 14.35 FTE plus increase of 2 FTE for EEA contract)
  - 2017-18            1.90 FTE decrease        (enrollment)
  - 2018-19            3.50 FTE decrease        (enrollment)
  - 2019-20            1.90 FTE increase        (enrollment)
- The 2015-16 Adopted Budget did 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 has amended the adopted budget to recognize this contract in 2015-16 Supplemental Budget #1. 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 PERS rates for the 2017-19 biennium are projected to increase by 4.76% (percentage points) over 2015-17 biennium levels, and remain at this higher 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. An additional increase of 4.76%, over 2017-19 biennium levels, is also projected for the 2019-21 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

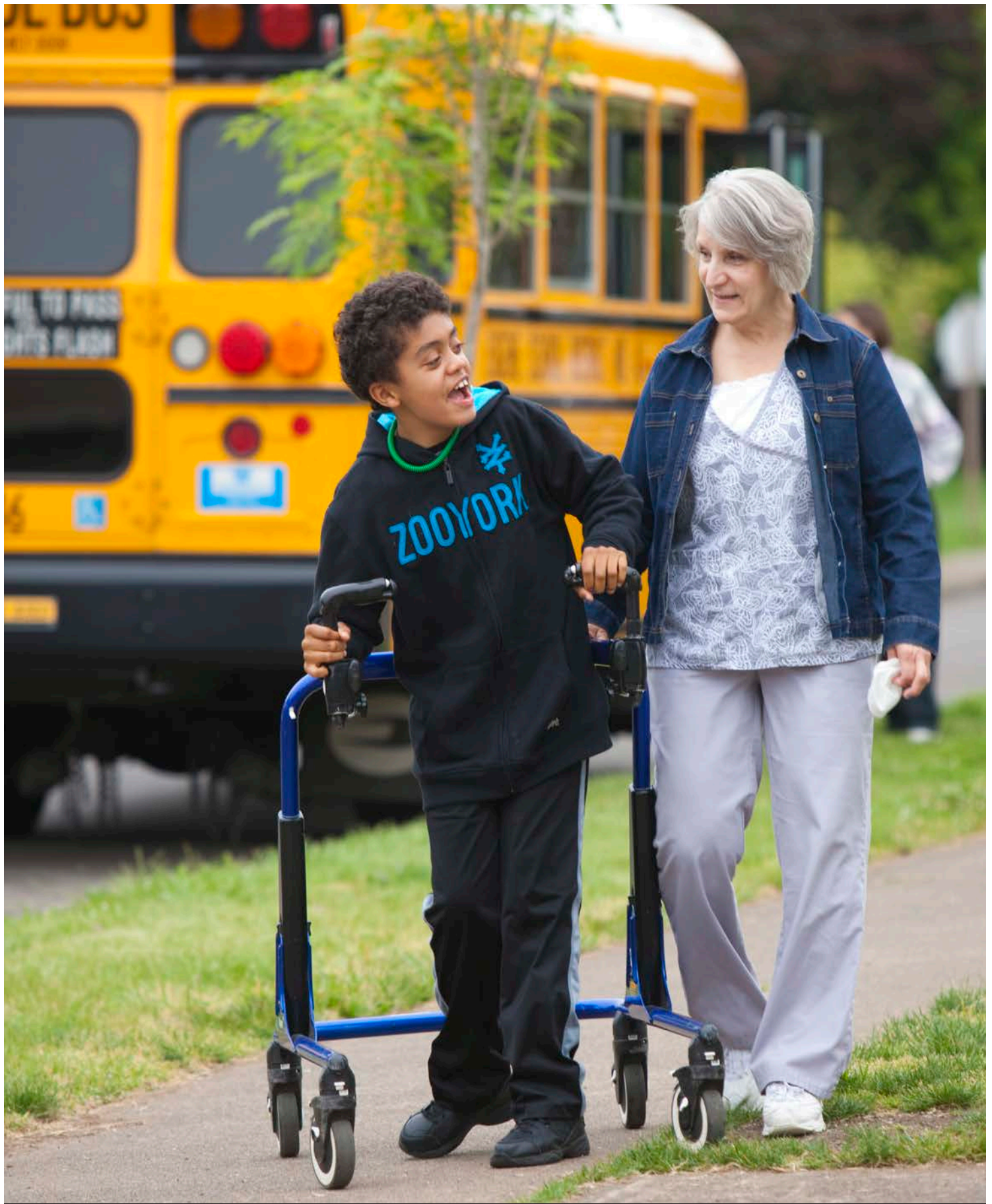
- Capital projects, equipment and textbooks, and bus fleet transfers are not included in the forecast as they are assumed to be funded throughout the forecast period from the May 2013 bond issue.
- Insurance and risk reserve transfers:
  - \$875,000 to support Risk and Benefit Management operations.
  - \$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. As of December 2015 this reserve has been fully expended to fund additional staffing. Funding for a Board Priorities Reserve is not included in 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 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 2016-17 budget.

#### 2016-17 STAFF CONVERSION AND COSTING TABLE January 21, 2016

Below are average staff salary, payroll and benefits costs to use for calculating additional staffing from grants, donated funds, or conversions of materials and supplies budgets to FTE, 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 there is a 10% equity surcharge on donated funds earmarked for staffing.\*

*These rates may be used for all staffing conversions.*

#### AVERAGE STAFFING COSTS

##### Licensed Staff (191 days)

Regular Staff .10 FTE = \$10,124

Salary Account	111	\$6,231
Fixed Costs	200s	\$2,306
Fringe Benefits	240s	\$1,587

Extended Contract 1 day = \$437

Salary Account	131	\$326
Fixed / Fringe Costs	200s	\$111

Substitute Teacher 1 day = \$223

Salary Account	121	\$177
Fixed / Fringe Costs	200s	\$46

**Classified - Grade 10 and lower (average of 207 days)** 1 Hour = \$6,885

Salary Account	112	\$3,737
Fixed Costs	200s	\$1,299
Fringe Benefits	240s	\$1,849

**Classified - Grade 11 and higher (average of 223 days)** 1 Hour = \$8,215

Salary Account	112	\$4,724
Fixed Costs	200s	\$1,642
Fringe Benefits	240s	\$1,849

\* 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.

According to Board policy, staff positions funded through donations will be created only after the funds have been received by the district.

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

## 2016-17 STAFF CONVERSION AND COSTING TABLE Payroll and Employee Benefit Costs January 21, 2016

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	25.25%	25.25%	25.25%	25.25%	25.25%
FICA	220	7.65%	7.65%	7.65%	7.65%	7.65%
Workers Comp (classroom, office)	* 231	0.80%	0.80%	0.80%	0.80%	0.80%
Unemployment	232	0.21%	0.21%	0.21%	0.21%	0.21%
District Retirement***		3.10%	0.85%	0.80%	0.80%	0.80%
<b>Payroll Costs</b>		<b>37.01%</b>	<b>34.76%</b>	<b>34.71%</b>	<b>34.71%</b>	<b>34.71%</b>
Insurance	** 244	\$14,710	\$14,610	\$14,400	\$14,400	\$14,400
Professional Development	241			\$1,700	\$1,200	\$1,200
TSA Contrib.	243	\$1,160	\$180	\$4,940	\$4,200	\$4,360
<b>Benefits</b>		<b>\$15,870</b>	<b>\$14,790</b>	<b>\$21,040</b>	<b>\$19,800</b>	<b>\$19,960</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	12.21%	0.00%	25.25%	25.25%
FICA	220	7.65%	7.65%	7.65%	7.65%
Workers Comp (classroom, office)	* 231	0.80%	0.80%	0.80%	0.80%
Unemployment	232	0.21%	0.21%	0.21%	0.21%
Insurance	** 244	5.39%			
<b>Payroll Costs</b>		<b>26.26%</b>	<b>8.66%</b>	<b>33.91%</b>	<b>33.91%</b>

- \* Bus drivers / mechanics 5.10%
- Maintenance / warehouse 4.20%
- Cooks 3.70%

\*\* 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-3

#### LICENSED PROFESSIONAL SALARY PLAN

Effective July 1, 2016 and ending June 30, 2017

Step	Bachelors	Bachelors +23	Bachelors +45	Bachelors +60 Masters	Bachelors +83 B+68 w/ Masters Masters +23
	191 Day Base Salary	191 Day Base Salary	191 Day Base Salary	191 Day Base Salary	191 Day Base Salary
1	36,286	37,629	39,021	40,465	41,962
2	37,629	39,021	40,465	41,962	43,515
3	39,021	40,465	41,962	43,515	45,125
4	40,465	41,962	43,515	45,125	46,795
5	41,962	43,515	45,125	46,795	48,526
6	43,515	45,125	46,795	48,526	50,321
7	44,320	45,960	47,661	49,424	51,253
8	45,140	46,810	48,542	50,338	52,201
9	46,810	48,542	50,338	52,201	54,132
10	48,542	50,338	52,201	54,132	56,135
11	50,338	52,201	54,132	56,135	58,212
12	52,201	54,132	56,135	58,212	60,366
13	54,132	56,135	58,212	60,366	62,600
14 <sup>^</sup> (previously 16*)	56,135	58,212	60,366	62,600	64,916
15 (previously Longevity 16)	58,212	60,366	62,600	64,916	67,318
16 (new top step)	59,813	62,026	64,322	66,701	69,169

Step	Bachelors +105 B+90 w/ Masters Masters +45	Doctorate Masters +90
	191 Day Base Salary	191 Day Base Salary
1	43,515	45,125
2	45,125	46,795
3	46,795	48,526
4	48,526	50,321
5	50,321	52,183
6	52,183	54,114
7	53,149	55,116
8	54,132	56,135
9	56,135	58,212
10	58,212	60,366
11	60,366	62,600
12	62,600	64,916
13	64,916	67,318
14 <sup>^</sup> (previously 16*)	67,318	69,809
15 (previously Longevity 16)	69,809	72,392
16 (previously Longevity 17)	71,903	74,564
17 (new top step)	73,880	76,615

#### Notes:

\* The 2016-17 Salary Plan reflects a 1.3% cost of living increase.

<sup>^</sup> Highest entry level for 2016-2017.

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 2016-17, the new top step created in 2014-15 (Step 16 for the first five columns and Step 17 for the last two columns) is 2.75% higher than the preceding step.

# Appendices

## Classified Salary Schedules

### 2016-17 Classified Salary Schedule Effective July 1, 2016 and ending June 30, 2017

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
18	25.57	26.21	26.87	27.54	28.23	28.94	29.66	30.40	31.16	32.09
17	24.07	24.67	25.29	25.92	26.57	27.23	27.91	28.61	29.33	30.21
16	22.68	23.25	23.83	24.43	25.04	25.67	26.31	26.97	27.64	28.47
15	21.42	21.96	22.51	23.07	23.65	24.24	24.85	25.47	26.11	26.89
14	20.33	20.84	21.36	21.89	22.44	23.00	23.58	24.17	24.77	25.51
13	19.30	19.78	20.27	20.78	21.30	21.83	22.38	22.94	23.51	24.22
12	18.36	18.82	19.29	19.77	20.26	20.77	21.29	21.82	22.37	23.04
11	17.54	17.98	18.43	18.89	19.36	19.84	20.34	20.85	21.37	22.01
10	16.73	17.15	17.58	18.02	18.47	18.93	19.40	19.89	20.39	21.00
9	15.66	16.05	16.45	16.86	17.28	17.71	18.15	18.60	19.07	19.64
8	14.60	14.97	15.34	15.72	16.11	16.51	16.92	17.34	17.77	18.30
7	13.66	14.00	14.35	14.71	15.08	15.46	15.85	16.25	16.66	17.16
6	12.79	13.11	13.44	13.78	14.12	14.47	14.83	15.20	15.58	16.05
5	12.00	12.30	12.61	12.93	13.25	13.58	13.92	14.27	14.63	15.07
4	11.26	11.54	11.83	12.13	12.43	12.74	13.06	13.39	13.72	14.13
3	10.67	10.94	11.21	11.49	11.78	12.07	12.37	12.68	13.00	13.39
2	10.06	10.31	10.57	10.83	11.10	11.38	11.66	11.95	12.25	12.62
1	9.52	9.76	10.00	10.25	10.51	10.77	11.04	11.32	11.60	11.95

### 2016-17 Food Service Salary Schedule Effective July 1, 2016 and ending June 30, 2017

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
E	13.99	14.34	14.70	15.07	15.45	15.84	16.24	16.65	17.07	17.50
D	13.09	13.42	13.76	14.10	14.45	14.81	15.18	15.56	15.95	16.35
C	11.38	11.66	11.95	12.25	12.56	12.87	13.19	13.52	13.86	14.21
B	10.01	10.26	10.52	10.78	11.05	11.33	11.61	11.90	12.20	12.51
A	9.55	9.79	10.03	10.28	10.54	10.80	11.07	11.35	11.63	11.92

### 2016-17 Classified Benefits Coordinator 260 days

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Longevity
41,954	42,994	44,075	45,178	46,301	47,466	48,651	49,858	51,106	52,645

#### General Salary Schedule:

This salary schedule has been increased over the 2015-16 salary schedule by 2.0%. The Longevity step represents 3% over Step 9. An employee on Step 5 of the 1997-98 salary schedule who received an additional 3% shall continue to receive the value of the 3%. Whenever the state minimum wage exceeds a pay rate established in this schedule, the employee will receive the state minimum wage.

#### Food Service Salary Schedule:

This salary schedule has been increased over the 2015-16 salary schedule by 2.0%. Effective July 1, 2016, the Longevity step represents 2.5% over Step 9. Previously there was a 1% increment between Step 9 and Longevity. Whenever the state minimum wage exceeds a pay rate established in this schedule, the employee will receive the state minimum wage.



# Appendices

## *Administrators, Supervisors, and Professionals Salary Schedules*

### 12 Month (260 Day) Schedule Effective July 1, 2016 and ending June 30, 2017

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	44,320	46,536	48,863	51,306	53,871	56,565	58,120
2	47,677	50,061	52,564	55,192	57,952	60,849	62,523
3	51,032	53,583	56,262	59,076	62,029	65,131	66,922
4	54,391	57,111	59,966	62,965	66,113	69,419	71,328
5	57,746	60,633	63,664	66,848	70,190	73,700	75,726
6	61,104	64,159	67,367	70,735	74,272	77,985	80,130
7	64,460	67,683	71,068	74,621	78,352	82,270	84,532
8	67,815	71,206	74,767	78,505	82,430	86,552	88,932
9	71,172	74,731	78,467	82,391	86,510	90,836	93,334
10	74,531	78,258	82,171	86,279	90,593	95,123	97,739
11	77,882	81,776	85,865	90,158	94,666	99,399	102,133
12	81,241	85,303	89,568	94,047	98,749	103,687	106,538
13	84,599	88,829	93,271	97,934	102,831	107,972	110,942
14	88,405	92,825	97,467	102,340	107,457	112,830	115,932
with 3% stipend	91,058	95,611	100,391	105,410	110,681	116,215	119,411

### 11 Month (225 Day) Schedule Effective July 1, 2016 and ending June 30, 2017

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	42,522	44,648	46,880	49,224	51,685	54,270	55,762
2	45,744	48,031	50,433	52,954	55,602	58,382	59,988
3	48,963	51,411	53,981	56,680	59,514	62,490	64,209
4	52,183	54,792	57,532	60,409	63,429	66,600	68,432
5	55,401	58,171	61,079	64,133	67,340	70,707	72,652
6	58,623	61,554	64,632	67,863	71,256	74,819	76,877
7	61,844	64,936	68,183	71,592	75,172	78,930	81,101
8	65,064	68,318	71,733	75,320	79,086	83,040	85,324
9	68,283	71,697	75,282	79,046	82,999	87,148	89,545
10	71,504	75,079	78,833	82,775	86,914	91,259	93,769
11	74,726	78,462	82,385	86,505	90,830	95,371	97,994
12	77,946	81,843	85,935	90,232	94,744	99,481	102,216
13	82,232	86,344	90,661	95,194	99,954	104,952	107,838

### Elementary Principals (223 Day) Schedule Effective July 1, 2016 and ending June 30, 2017

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
12	78,527	82,454	86,576	90,905	95,451	100,223	102,979

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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 Programs for the Talented and Gifted
- 1220 Restrictive Programs for Students with Disabilities
- 1229 Other Restrictive Programs
- 1250 Less Restrictive Programs for Students with Disabilities
- 1260 Treatment and Habilitation
- 1271 Remediation
- 1280 Alternative Education
- 1288 Charter School Flow-Through
- 1291 English Language Learner Program
- 1292 Teen Parent Programs
- 1293 Migrant Education
- 1294 Youth Corrections Education
- 1410 Special Programs – Elementary Summer School

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## ***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; 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 Medical 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 Instructional Services
- 2211 Service Area Direction
- 2212 Site-Based Improvement of Instruction
- 2213 Curriculum Development
- 2214 Multicultural Education
- 2219 Other Improvement of Instruction Services

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- 2221 Instructional Materials Center
- 2222 Library/Media Center
- 2223 MultiMedia Services
- 2230 Assessment and Testing
- 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

## **Community Services**

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

- 3320 Community School 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 Operation and Maintenance of Plan Service Area Direction
- 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 Area Direction
- 2552 Vehicle Operation Services
- 2554 Vehicle Purchasing, Servicing and Maintenance Services
- 2555 Student Transportation – District
- 2556 Student Transportation – Refundable
- 2559 Other Pupil Transportation Services

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## **Technology**

The Technology Department works to provide highly reliable and useable technology resources for District students and staff.

- 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 Expenses
- 2321 Office of the Superintendent Services

## **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 Service Area Direction
- 2700 District 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

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## ***Other Accounts***

5120	Short-term Debt Retirement
5200	Transfers of Funds
6110	Operating Contingency
6111	Contingency – Special Education
6113	Open Enrollment Contingency
6114	Board Priorities Reserve
6115	Operations 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 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 Treatment and Habilitation*

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 School Flow-Through*

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.

## *1292 Teen Parent Programs*

Instructional programs designed to accommodate the needs of teen parents.



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- 1293 *Migrant Education*  
Instructional programs designed to meet the needs of migrant students.
- 1294 *Youth Corrections Education*  
Instructional programs delivered to youth in detention.
- 1410 *Special Programs – Elementary 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 Medical 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.

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- 2143 Psychological Counseling Services*  
Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students, conducting behavioral evaluations and interventions, and managing a program of psychological services.
- 2152 Speech Pathology Services*  
Speech/language services and support to students with disabilities.
- 2169 Miscellaneous Support of Educational Services*  
Activities supporting District special educational programs.
- 2190 Service Direction, Student Support Services*  
Activities associated with directing and managing student support services.
- 2210 Improvement of Instructional Services*  
Activities designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing learning experiences for students.
- 2211 Service Area Direction*  
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.
- 2221 Instructional Materials Center*  
Activities associated with previewing publications.
- 2222 Library/Media Center*  
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

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staff. Also included are services to instructional staff related to the use of the media center, media materials, and instruction of students in the use of media center materials and equipment.

## *2223 MultiMedia Services*

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

## *2230 Assessment and Testing*

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

## *2240 Instructional Staff Development*

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

## *2311 Board of Directors Expenses*

Expenses incurred by Board members while directing and managing the general operation of the Eugene School District.

## *2321 Office of the Superintendent Services*

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.

## *2521 Financial Services*

Activities concerned with carrying out the functions of the financial services and accounting offices.

## *2541 Operation and Maintenance of Plant Service Area Direction*

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.

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- 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.
- 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 Service Area Direction*  
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.

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*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 Service Area Direction*

Activities of directing and managing staff services including employment and assigning personnel and recording information relating to staff members.

*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 District Retirement Program*

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

*2710 Retirement Pay Plan (Licensed)*

Used in Fund 790 only.

*2720 Retirement Pay Plan (Administrators, Supervisors, Confidentials)*

Used in Fund 790 only.

*2730 Other Personnel Services – 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 School 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 Radio KRVM Services*

Activities related to KRVM Radio broadcasting.

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*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.

*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.

*6111 Contingency – Special Education*

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.

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*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 negatively impacted District grants and subsidies beginning in the 2013-14 fiscal year.

## *STAFFING RATIO*

The licensed staffing ratio is the ratio of students to licensed staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, P.E., are funded through the staffing ratio.

## *STATE FISCAL STABILIZATION FUND (SFSF)*

A fund established through the federal American Recovery and Reinvestment Act of 2009, to be distributed to school districts by state agencies for spending in 2008-09, 2009-10 and 2010-11. \$160 million used by the 2009 legislature to partially offset a reduction in state general fund revenue in the 2009-11 biennium.

## *STATE SCHOOL FUND*

A long-standing state fund within the budget of the Oregon Department of Education which holds the major appropriation of state support for public schools. Annual grants are distributed to school districts on a per-student basis in eleven payments per year, according to a legislatively adopted formula. This formula incorporates monies held in the State School Fund plus local property taxes and other local revenues such as Federal Forest Fees, Common School Funds and County School Funds.

## *STEM*

Science, Technology, Engineering, and Mathematics curriculum.

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## *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.

## **T**

### *TAG*

The Talented and Gifted (TAG) State legislation requires local districts to provide programs and services to academically talented and cognitively gifted students at their assessed level and rate of learning.

### *TITLE I*

Title 1 of the Elementary and Secondary Education Act is federal funding aimed at students who are behind academically or at risk of falling behind. Funding provides assistance to students who are economically disadvantaged.

### *TOSA*

Teacher on special assignment, usually performing project work such as curriculum development or program coordination.

### *TRANSFERS*

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and revenue in the receiving fund.

### *TRANSITION EDUCATION NETWORK (TEN)*

A creative 21st century program that provides appropriate instruction and opportunities to students with developmental disabilities, ages 14–21. The program maximizes students' potential in educational, social, vocational, recreational and residential areas.

### *TSPC*

The Teacher Standards and Practices Commission is an organization separate from the Oregon Department of Education which provides licenses to teachers and administrators.

## **U**

### *UNAPPROPRIATED ENDING FUND BALANCE (UEFB)*

Amount budgeted to carry over to the next year's budget to provide the District with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

## **W**

### *WORKING CAPITAL*

Financial term for the liquidity of an organization's financial condition. Sometimes refers to beginning or ending fund balances.

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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